



"To Build Knowledge and Skills for Success Today and Tomorrow"

AGENDA for August 11, 2025
5:30 PM Regular Board Meeting
Board Room, Williams Administration Building
Zoom Link: <https://sdk12.zoom.us/j/95160807826>

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1. Call meeting to order/roll call
 2. Pledge of Allegiance
 3. Agenda
 4. Consent Agenda
 - 4.a. Regular Meeting Minutes on Monday, July 14, 2025 (Old Board), Monday, July 14, 2025 (New Board)
 - 4.b. Personnel
 - 4.c. Financial Reports
 - 4.d. Claims for Payment
 - 4.e. Open Enrollment, In District Transfer and/or Transfer of Athletic Eligibility
 - 4.f. Volunteers
 - 4.g. Activity Assignments & Activity Volunteers
 - 4.h. Third/Final Policy Readings
 - 4.h.1. Third and Final Reading of School Board Policy JFC: Student Conduct
 - 4.h.2. Third and Final Reading of School Board Policy JFCK: Cell Phones and Portable Digital Media Devices
 - 4.h.3. Third and Final Reading of School Board Policy KG: Facility Use
 - 4.i. Emergency Bus Pact
 - 4.j. Administrative Rule Waiver Intent Application for Cody Lesmeister
 5. Conflict of Interest Waivers
 - 5.a. Approve Chad Hedderman Conflict of Interest Waiver
 6. Open Forum
 7. Recognitions
 - 7.a. Character Education Word of the Month
 8. Action Items
 - 8.a. Approve City of Sturgis SRO Agreement
 - 8.b. Bus Route Change Requests
 - 8.c. 2025-26 School Activities Admission Fees
 - 8.d. Business Manager Bonding Laws
 - 8.e. Approve OMNI/TSACG Contract Agreement

- 8.f. Purchase Wheelchair Accessible Van
- 8.g. Amend Capital Outlay Budget
- 8.h. Schedule Special Board Meeting - Gavel Training
- 8.i. Schedule Special School Board Meeting - Study Session & Work Retreat
- 8.j. Amend School Board Policy JO: Student Records
- 9. Policy Reviews
 - 9.a. Second Reading of School Board Policy BDDG: Minutes
 - 9.b. Second Reading of School Board Policy JEA: Compulsory Attendance Ages
 - 9.c. Second Reading of School Board Policy JEG: Exemptions from School Attendance
 - 9.d. Second Reading of School Board Policy ECABB: Multi Occupancy Room Use (Bathrooms)
 - 9.e. First Reading of School Board Policy JHG: Reporting Child Abuse
 - 9.f. First Reading of School Board Policy ACAB: Prohibition Against Aiding or Abetting Sexual Abuse
 - 9.g. First Reading of School Board Policy JOA: Student Directory Information
 - 9.h. First Reading of School Board Policy JEAA: Students Alternative Instruction
 - 9.i. First Reading of School Board Policy JEC: School Admissions
 - 9.j. First Reading of School Board Policy JECAC: Transfer from an Accredited School
- 10. Discussion Items
 - 10.a. All Staff and Teacher In-Service
 - 10.b. Appoint/Select ASBSD Delegates
 - 10.c. Establishment of School Board Committee Assignments
 - 10.d. Deficit Correction Options for FY2026-27 and FY2027-28
- 11. Reports
 - 11.a. Administrators
 - 11.b. Board Members
 - 11.c. BHSSC
 - 11.d. Superintendent
- 12. Upcoming Calendar Events
- 13. Executive Session SDCL 1-25-2 Executive or closed meetings--Purposes-- Authorization--Violation as misdemeanor. Executive or closed meetings will be held for the sole purpose of: View SDCL 1-25-2 for all reasons for executive session.
 - 13.a. School board members will enter into executive session to discuss Marketing/Negotiations (SDCL-1-25-2.5).
- 14. Adjournment

MEETING MINUTES, Monday, July 14, 2025 (Old Board)
5:30 p.m. Executive Session
Regular School Board Meeting followed Executive Session
Board Room, Williams Administration Building

Board Members Present: Sandy Cass: Present, Justin Jutting: Present, Terry Koontz: Present, Aaron Odegaard: Present, Megan Snyder: Present, Lee Spring: Present, Brian Voight: Present.

Board Members Absent: Scottie Bruch: Absent, Thomas Schneller: Absent

Others Present: Wayne Wormstadt, Brett Burditt, Tanya Ludwick, community members and district staff.

Regular board meeting called to order at 5:30 PM

Call meeting to order/roll call

Pledge of Allegiance

All action items were approved by unanimous consent unless otherwise specified.

Agenda

MOTION by Snyder, seconded by Cass, and Carried to approve the Agenda as presented.

Executive Session SDCL 1-25-2 Executive or closed meetings--Purposes--Authorization--Violation as misdemeanor. Executive or closed meetings may be held for the sole purpose of: View SDCL 1-25-2 for all reasons for executive session.

School board members entered executive session to discuss Employment Negotiations (SDCL-1-25-2.4).

MOTION by Voight, seconded by Odegaard, and Carried to enter executive session to discuss Employment Negotiations (SDCL-1-25-2.4) at 5:33 pm.

Board Members Present: Sandy Cass: Present, Justin Jutting: Present, Terry Koontz: Present, Aaron Odegaard: Present, Megan Snyder: Present, Lee Spring: Present, Brian Voight: Present.

Board Members Absent: Scottie Bruch: Absent, Thomas Schneller: Absent

Others Present: Wayne Wormstadt, Brett Burditt

Board president declared to leave executive session at 5:35 pm.

Board members reconvened at 5:36 pm to the regular school board meeting.

Consent Agenda

MOTION by Cass, seconded by Snyder, and Carried to approve the Consent Agenda as presented.

Regular Meeting Minutes on Monday, June 16, 2025

Personnel

Beginning the 2025-26 school year, New Hire (Certificated): Nicholas Hansen, teacher, Sturgis Brown High School, \$58,628.00, New Hire (Support Staff): Krista Geuke, administrative assistant, business office, \$22.00/hr. Contract Amendment (Support Staff): Christian Kotab, assistant network administrator, district-wide, \$28.16/hr to network administrator, \$71,000.00; James Boelter, computer technician, district-wide, \$20.20/hr to network administrator, \$65,000.00.

Financial Reports

Accrued Claims for Payment

June 30 2025 & June 30 Accrued Newspaper board report AB wldg, Sppls 93.78; A to Z Shrddng, Srvc 178.63; AB Bsnss, Sppls 41.97; ACE Hrdwr, Sppls 697.63; Advcd pymtn, Sppls 43.25; AI Crnll, Rpr 845.44; All srfcs, Sppls 43.11; Amzn, Sppls 875.23; Amck, Rpr 559.08; Appl, Eqpmnt 11026.00; Archtr Inc, CTE stdy 2000.00; Bnd Shpp, Unfrms 21851.50; BH Cnslng, Cnslg 660.00; BH Pst, Pst Cntl 965.00; BH Pnr, Pblshng 23.58; BHSSC, Tuition 12400.00; Cashwa, Food 155.58; Cntrylnk, Phone 73.16; Chldrn's Home, Tution 5992.56; Cty Smmrst, SRO Svrcs 3487.33; Cmbnd bldg, SBHS Gym Rnvtn 82848.00; Commtch 911 srvc 107.00; Crscnt elctrc, Crdt -257.86; DR, Rpr 730.60; Dkt Eqpmnt 263.99; Dktlnk, Sppls 381.92; ESS, Sppls 1.30; Enng Prpn, Utyls 1155.78; Fcbk, Advrtsng 69.93; FIB, Sppls -1812.00; Frdl pntng, Rpr 3553.20; Gate cty ldng, Trvl 240.00; Gldnwst, Utyls 741.48; Grnd Elctrc, Utylts 396.48; Hbrt, Rpr 225.92; Hldy Inn, Trvl 1972.30; Hytt trvl 5616.00; Innvtv, Sppls 484.53; Klinghagen Jason, Mlg 166.88; Knecht's, Sppls 215.52; Loose Endz Clng, Cntrctd clng 20582.66; Ld Amrcn, Sppls 54.98; Luya Enrprs, Unfrms 3989.80; Lynns, Sppls 302.79; MB Tr, Lwnrc 6872.00; Mchpherson Luke, Mlg 3502.80; MIDCO, Utyls 7886.64; Midcntnt, Tstgn 26.00; NAPA, Sppls 70.50; Nies Karras Skjoldal, Lgl Svcs 713.67; NHSACA, Rgstrtn 750.00; Nrthwst pipe, Sppls 216.24; Orellys, Sppls 22.60; Partstown, Crdt -19.15; Ptny Bws, Lease 841.20; Procomputing, Eqpmnt 156.89; QBS.com, Trnng 4598.00; Qdoba, Sppls 279.77; Quill, Eqpmnt 3499.00; Rassmsn, Rpr 3194.52; Ratwik, Roszak & Maloney, Lgl svcs 1225.00, Refs, Utylts 746.21; Runngs, Sppls 350.79; Rshmr offc spply, Sppls 16.00; SNASD, Mmbrshp 555.00; Sctwn, Mntnnc 62.00; SD Dpt Lbr, Unplymnt 4884.82; Srvl, Lndry svcs 337.13; Shrtn Htl, Trvl 220.00; Shrwn, Sppls 243.74; SNA, Dues 1705.00; SD Prncpls, Rgstrtn 400.00; Spdy lb, Rpr 66.99; Stm Clnng, Srvc 2000.00; Strghtlk, Sppls 36.39; Strgs coff, Sppls 25.00; Strgs strks, sppls 36.22; Strgs tire, Rpr 55.59; Strgs cty, Utyls 7721.35; Sbwly, Sppls 156.06; Summt, Inspctn 802.50; Synchrony bnk, Sppls 73.56; Tylr musc, Eqpmnt 1325.00; Teri Dsgns, Sppls 560.00; USPO, Pstg 73.00; VAMC, Utylts 687.86; Vnwy, Sppls 425.08; Vrzn, Hotspot, 45.06; Wrng Mtrs, Rpr 99.85; Wst rvr, Utylts 1374.08; Wex, Fuel 2274.47; WW cty, Utylts 96.00

Accrued Salaries FY24-25

	July	August
General Fund	\$1,086,491.60	\$1,086,491.59
Special Education Fund	\$281,507.39	\$281,507.39
Total	\$1,367,998.99	\$1,367,998.98

Open Forum

Community member Julie Trask expressed her opinion on the importance of rural schools and not to close them.

Recognitions

Character Education Word of the Month

The Character Education word for the month of July is "dependability", which includes promise keeping and responsibility.

Board Member, Sandy Cass

The board thanked Sandy Cass for her service to the school board. Mr. Wormstadt presented her with a clock keepsake.

Action Items

Approve Property Tax Levy

MOTION by Snyder, seconded by Cass, and Carried to approve the property tax levy request of \$7,500,000 in capital.

Approve Budget for 2025-26

MOTION by Cass, seconded by Koontz, and Carried to adopt the 2025-26 budget as presented.

Approval of Superintendent and Business Manager Salary Increase

MOTION by Cass, seconded by Voight, and Carried to approve the contracts to include a 2% base salary increase.

Approve 2025-26 Employee Handbooks & Staff Agreements

MOTION by Snyder, seconded by Koontz, and Carried to accept the changes as presented for the 2025-26 school year.

Cass: Abstain (With Conflict), Jutting: Abstain (With Conflict), Koontz: Yea, Odegard: Yea, Snyder: Yea, Spring: Yea, Voight: Abstain (With Conflict)

Approve FMLA Leave Expectations

MOTION by Cass, seconded by Koontz, and Carried to approve FMLA leave expectation guidelines as presented.

Reports

Administrators

Board Members

BHSSC

Superintendent

Adjournment

MOTION by Snyder, seconded by Cass, and Carried to adjourn at 5:46 pm.

Justin Jutting, President

Brett Burditt, Business Manager

Tanya Ludwick, Recorder

MEETING MINUTES, Monday, July 14, 2025
6:30 PM Regular Board Meeting (New Board)
Executive Session followed Regular Board Meeting
Board Room, Williams Administration Building

Board Members Present: Aaron Odegaard: Present, Brian Voight: Present, Justin Jutting: Present, Lee Spring: Present, Megan Snyder: Present, Terry Koontz: Present, Tim Amdahl: Present.

Board Members Absent: Scottie Bruch: Absent, Thomas Schneller: Absent.

Others Present: Wayne Wormstadt, Brett Burditt, Tanya Ludwick, community members and district staff.

Regular board meeting called to order at 6:30 PM

Oath of Office

Business Manager, Brett Burditt administered the oath of office to reelect board members Lee Spring and Justin Jutting and elect new board member, Timothy Amdahl.

All action items were approved by unanimous consent unless otherwise specified.

Agenda

MOTION by Jutting, seconded by Voight, and Carried to approve the amended Agenda to include the Business Manager and Superintendent contract as presented.

Election of President and Vice President

Superintendent, Wayne Wormstadt conducted the election for the School Board President per School Board Policy BCA.

Koontz nominated Jutting for board president. MOTION by Koontz, SECONDED by Snyder, to close nominations and cast a unanimous vote for Jutting as board president. MOTION carried unanimously.

Koontz nominated Odegaard for vice president. MOTION by Koontz, SECONDED by Voight, to close nominations and cast a unanimous vote for Odegaard as vice president. MOTION carried unanimously.

School Board Organizational Items - Unanimous Consent Motion

MOTION by Koontz, seconded by Voight, and Carried to approve the consent agenda items through unanimous consent.

Set regular meeting date, time and place

The board approved scheduling the regular board meeting time for 5:30 p.m. on the second Monday of each month in the board room of the Williams Administrative Building. The October 13 board meeting was moved to October 14 as there is no school for students and staff to observe Native American Day.

Designate official depositories

The board approved the distribution of our accounts to be the same for the 202-26 school year. The accounts are as follows: Payroll/Checking, Trust and Agency/Brown High School, and Trust and Agency/Williams Middle School at First Interstate Bank; Trust and Agency/Central Administration and Advanced Payments at First Interstate Bank; Trust and

Agency/Central Administration (Scholarships) at First Interstate Bank; QZAB Bonds and CDs at Pioneer Bank and Trust.

Authorize business manager as custodian of public funds, custodial funds, and authorize investment/reinvestment of district funds

The board approved to authorize the business manager, as custodian of General Fund, Capital Outlay Fund, Special Education Fund, Food Service Fund, Trust and Agency Fund/Sturgis Brown High School, Trust and Agency Fund/Sturgis Williams Middle School, and Trust and Agency Fund/Central Administration. He is authorized to invest in district funds pursuant to Board Policy DI, electronically transfer funds for specifically authorized purposes and to borrow funds with Board approval.

Authorize business manager to electronically transfer funds for school authorized business.

The board approved to authorize the business manager to move funds electronically between CD's, investments, savings, checking and pay through ACH methods to meet district obligations.

Designate official newspaper

The board approved to designate the Black Hills Pioneer as the official newspaper for legal publications of the district. Legal publications will also be published in the Faith Independent newspaper.

Authorize business manager to file all state and federal grant claims

The board approved to appoint the business manager the district's authorized personnel, to file all state and federal grant claims: Comprehensive School Reform, Title I, Title II Part A, IDEA 611/619, Title IV, Perkins Grant, ESSER 2 and 3 Funds, and all other approved grant claims.

Adopt Board Policies

The board approved to adopt the policies of the old Board as a formality so that there can be no question that existing Board policies are still in effect. The board may change policies during the year. Board Policy BBAA establishes that a majority of the Board constitutes a quorum to transact business. The standard number for a nine (9) member board is five (5) members for a quorum. The majority of the quorum present shall be established as the minimum number of votes necessary for Board action.

Appoint authorized representative for food service program

The board approved to appoint Rhonda Ramsdell, the authorized representative for School Food Service.

Appoint truancy officers for district

The board approved to appoint all building principals as truancy officers for the district for the 2025-26 school year.

Appoint federal compliance coordinators for district

The board approved to appoint the ADA Compliance and Asbestos-Brett Burditt; Section 504-Melissa Pankratz; Titles VI and IX-Maranda McGillivray.

Authorize the superintendent or his designee to close school in emergency situations and inclement weather.

The board approved to authorize the superintendent or his designee to close school in emergency situations and inclement weather.

Authorize Participation in Associations (ASBSD)

The board approved the membership for the 2025-26 school year with Associated School Boards of South Dakota.

Appoint legal counsel for district

The board approved to continue to use Eric Nies, Nies & Karras, P.C. as legal counsel and Christian Shafer, Ratwik, Roszak & Maloney, P.A. as legal counsel for special education items for the 2025-26 school year.

Organizational Items - Individual Action Items

Designate school board member(s) authority to countersign checks drawn by business manager

MOTION by Voight, seconded by Odegaard, and Carried to retain Terry Koontz as an authorized board member to countersign checks in the absence of the school board president.

Establish board salaries and mileage rate

MOTION by Koontz, seconded by Voight, and Carried to approve the salary of \$100 per board meeting and \$75 per committee meeting with a maximum payment of \$166 per day for multiple meetings. Mileage will be paid for all meetings and committee meetings.

Establish travel allowances and mileage rates

MOTION by Snyder, seconded by Odegaard, and Carried to approve the state rates for travel allowance and mileage for 2025-26 as is with no changes.

FY2025-26 Prepaid Vendors List

MOTION by Snyder, seconded by Koontz, and Carried to approve the prepaid vendors list as presented.

Approve 2025-26 Stipend Schedule

MOTION by Voight, seconded by Odegaard, and Carried to approve the 2025-26 stipend schedule as presented.

Consent Agenda

MOTION by Snyder, seconded by Koontz, and Carried to approve the Consent Agenda as presented.

Authorize Published Salaries for 2025-26

Abell, Ashley, 53,080, 2,336, 2,917; Abell, Michael, 55,733, 3,045, 2,625, 7,703; Abrams, Bruce, 20.00; Albrecht, Michelle, 66,476; Albright, Gregory, 20.00; Andersen, Kristin, 15.01; Anderson, Ward, 51,880, 5,356, 4,880; Anderson, Taylor, 57,090; Anderson, Jami L, 61,447; Anson, Torrey, 51,000; Aplan, Karla, 19.10; Arneson, Shannon, 17.13; Arneson, Chase, 2,227; Arthur, Alice, 60,332; Aspen, Darla, 53,098; 2,740.00; Avery, Daniel, 59,005; Avery, Dadra, 70,599; Bakke, Sara, 58,913; Barden, Twyla, 74,237, 2,876; Barker, Roger, 21.48; Barnes, Carrie, 55,044; Barry, Teresa, 19.92; Bartlett, Teresa, 59,031; Bash, Kate, 51,082; Bataille, Walter, 20.00; Begeman, Brittany, 19.10; Bergstrom, Carrie, 16.47; Bernard, Julie, 67,673; Bernhagen, Jessica, 55,467; Bertalot, Kody, 15.65; Bilbrey, Ashley, 51,245; Bland, Kattie, 57,961, 2,264 2,156; Boelter, James, 65,000; Bridges, Vanessa, 59,005, 1,247; Brink, Francie, 21.99; Brink, Lynsy, 15.75; Brown, Pamela, 18.04; Bruch, Scottie, 3,109; Buchholz, Sandra, 37,268; Buckley, Alexa, 51,082, 2,192, 2,494, 4,186; Budmayr, Myla, 20.16; Bulat, Shelbi, 55,799; Burditt, Brett 139,047; Burgner, Megan, 17.43, 2,489; Cadotte, Celisity, 59,137; Cammack, Kristin, 54,962, 1,459, 1,880, 2,679, 5,492; Cano, Debbie, 63,221; Carpenter, William, 66,685, 3,109, 2,588, 1,270, 2,588; Carpenter, Julie, 69,076; Cass, Patrick, 58,552, 6,036, 6,104; Christensen, Amanda, 86,945; Christensen, Andrea, 63,513; Christman, Rebecca, 55,493; Christman, Tiffany, 57,961; Cichosz, Larie, 14.80; Clement, Carsey, 2,935, 2,894; Cole, Sadie, 50,750; Conover, Amy, 84,660, 20,000; Cook, Mary, 75,094; Crago, Kylee, 50,750; Craig, Daleena, 60,758, 3,136, 4,608; Cranmore, Sheri, 17.13; Crowser, Sheri, 18.78; Cummings, Jennifer, 58,633; Cuneo, Pamela, 52,523; Cunningham, Kimberly, 66,353; Curtis, Valerie, 20.89; Dahl, Kristi, 63,142; Davis, Kim, 18.04; De Cost,

Sarah, 62,137; Dean, Ashley, 60,346; Delzer, Brittany, 51,082; Dillman, Gracie, 51,164; Dirksen, Josie, 51,485, 2,228, 5,016; Dobler, Julie, 53,609.00, 4,000; Doerges, Trent, 61,882; Dolney, Sherry, 15.92; Drury, Samantha, 81,473; Dschaak, Ethan, 110,945; Dschaak, Shanna, 67,502; Duncan, Kelsey, 55,965; Eddy, Cindy, 18.68; Edwards, Katy, 14.80; Eggleston, Ellie, 67,000; Elshere, Jeremy, 2,346; Erlenbusch, Heather, 68.56; Erlenbusch, Taylor, 62,500; Estes, William, 21.62; Evans, Carla, 18.54; Evens, Stephanie, 20.36; Fahrenholz, Tamie, 15.01; Fallon, Carlee, 51,674; Fasso, Joseph, 51,082.00, 2,494; Ferguson, Cindy, 18.83; Ferguson, Haley, 16.83; Fitzpatrick, Adam, 55,769; Freeman, Reba, 16.45; Freese, Ivy, 55,131; Fritel, Ethan, 2,156; Garner, Sidney, 55,930; Geigle, Natasha, 53,250; Gilbert, Tammy, 60,346; Glidden, Rebecca, 52,570; Graf, Dan, 4,744; Graham, Shelane, 18.95; Grate, Clarence, 20.54; Green, Barbara, 16.87; Grosch, Joshua, 20.00; Grube, Aaron, 20.00; Grube, Christy, 15.12; Guttierrez, Janice, 62,039; Halter, Kelly, 60,459; Halter-Waider, Carol, 63,199.00, 2,617; Hammerstrom, Emily, 17.02; Hansen, Nicholas, 58,628; Hanzlik, Theresa, 20.27; Harrington, Katie, 60,875.00, 1,291; Harris, Alicia, 18.72; Harris, Billie, 55,965; Hartung, Maria, 57,589; Hartwig, Kimberly, 71,271; Harwood, Debra, 17.13; Hatch, Dusty, 2,264; Hawkins, Nakeisha, 51,000; Hawkins, Leslie, 54,800; Hayes, Emma, 15.30; Hayford, Sherry, 15.12; Hedderman, Chad, 111,248; Hedderman, Christine, 71,887; Heilman, Dionne, 61,602; Herringer, Renee, 16.87; Heupel, Samantha, 55,207; Hickel, Hilary, 16.87; Hill, Natalie, 19.10; Hill, Hillary, 57,658.00, 1,375.00, 1,375, 5,996; Hilton, Steve, 56,955, 4,948; Himley, Jordan, 58,221; Hlavka, Carol-Anne, 38,771; Hodina, Randi, 15.75; Holben, Stran, 51,164, 5,664; Hollearn, Christina, 51,082; Holly, Heather, 17.02; Holzbauer, Jenece, 53,560, 3,859, 880; Huber, Nicole, 17.85; Hunt-O'Brien, Mary, 14.80; Hyde, Corey, 51,327; Inhofer, Shelly, 65,870; Isaacson, Cheryllynn, 69,913; Jahn, Lauren, 51,485; Jensen, Gerri, 18.04; Jensen, Carolyn, 66,353; Johnson, Cathy, 17.82; Johnson, Dawn, 18.06; Johnson, Wendy, 16.69; Johnson, Elizabeth, 106,417; Johnson, Coleman, 51,245, 4,880; Johnson, Eric, 55,907; Johnson, Karmen, 66,288; Jones, Kirby, 52,489; Jones, Macenzie, 51,000, 2,156; Jordan, Taylor, 51,485; Juelfs, Anson, 2,535; Juso, Colton, 2,192; Justice, Keenan, 52,489, 2,725, 2,900; Jutting, Katy, 86,945; Kaitfors, Maggie, 74,130; Karsten, Debra, 18.04; Karsten, Jean, 65,686.00, 1,500; Kaufman, Alex, 15.01; Kaufman, Stephanie, 67,068, 974; Kazee, Kristal, 19.89; Keck, Monique, 52,570; Keffeler, Coleen, 95,305; Keffeler, Jade, 2,192; Keffeler, Kaitlyn, 2,192; Keffeler, Jennifer, 38,811; Kesl, Micah, 51,082; Keszler, Seth, 17.59; Keszler, Steve, 66,288, 6,036, 6,036, 6,036; Kier, Lorelei, 16.29; Killinger, Rebecca, 51,245; Klein, Teagan, 15.00; Kleinsasser, Lisa, 52,390; Knuppe, Brittainy, 61,478; Knutson, Carla, 18.04; Koester, Dallas, 20.40; Koletzky, Christopher, 61,422, 5,832, 8,178; Komes, Heidi, 53,250; Koontz, Shawn, 58,929; Kopplin, Holly, 20.00; Kopriva, Lauren, 51,485; Kosters, Becky, 61,359; Kotab, Christian, 71,000; Kraft, Heidi, 63,772; Kremer, Tanya, 20.00; Kruse, Heidi, 58,378; Kuno, Kaitlyn, 51,082; Kvernum, Meghan, 62,479; Lamont, Shilo, 15.74; Langenbau, Kristi, 51,755; Lanphear, Tod, 23.29; Larson, Loreena, 52,570; Larson-Audiss, Sara, 18.04; Leonhardt, Bryce, 62,274, 1,420, 5,900; Lesmeister, Cody, 51,485; Lewis, Tyler, 55,542, 2,300, 4,948; Lewis, Timmi, 55,570, 6,848; Ligtenberg, Chantal, 110,945; Like, Hailee, 50,750; Lindsey, Madison, 51,245; Lingwall, Cerrina, 18.04; Linn, Sarah, 16.87; Lisko, Raine, 18.53; Lockman, Pasiensia, 51,164; Loftin, Jennifer, 51,880, 1,331, 1,381.33, 4,201; Loftus, Shelley, 28.27; Long, Lexi, 18.04, 2,192, 4,744; Lorius, Laurie, 23.68; Louder, Tyler, 6,115; Loughlin, Kayla, 15.75; Ludens, Michelle, 59,137; Ludwick, Tanya, 23.55; Lyons, Sarah, 63,798; Maki, Patrice, 15.75; Mallett, Jennifer, 60,346; Marcoe, Kristin, 51,245; Marolt, Kayde, 52,465; Marolt, Marco, 51,164; Marr, Amanda, 51,447; Marso, Patricia, 55,552; Martens, Shelley, 17.28; Mathis-Anderson, Janis, 70,191; Matt, Bailey, 51,880; Mccann, Timothy, 73,087; Mccaskey, Mark, 17.16; Mccauley, Natalia, 18.24; Mccurdy, Sara, 52,489.00, 2,120; McGillivray, Maranda, 61,935; Meirose, Jill, 21.38; Meredith, Michela, 61,171; Meyer, Sophia, 18.16; Meyer, Julie, 63,457; Middleton, Avery, 51,082; Mikkelson, Shelly, 71,153; Miller, Edward, 15.75; Miller, Lisa, 16.43; Miller, Rayberta, 18.55; Miller, Cyle, 60,773; Miller, Anne, 64,064; Mollman, Julie, 52,020; Monahan, Jennifer, 63,856; Morell, Vikki, 16.45; Mott, Matthew,

60,414, 4,144; Mullaney, Tonya, 71,887; Munoz Sosa, Jaquelin, 27.67; Murphy, Roxanne, 75,225, 3,273, 2,820, 3,273; Murray, Courtney, 51,408, 2,156, 2,192; Murtha, Austin, 15.76; Navarro, Daena, 14.98; Neilan, Tammy, 58,576, 1,291; Nelson, Tina, 18.53; Nelson, Gary, 70,444, 2,840, 2,840, 1,628.33; Neuschwander, Rachel, 3,916; Noble, Chelsae, 55,965; Nold, Timothy, 15.92; Noteboom, Aaron, 55,706, 2,696, 2,120, 7,988; Nudd, Heather, 15.92; O'boyle, Katherine, 52,052, 2,372, 5,084; Odle, Ashlee, 50,750; Olson, David, 111,248; Olson, Jimi, 51,447, 5,581; Olson, Taylor, 56,228, 2,192; Opstedahl, Kathryn, 15.91; Oviatt, Megan, 62,951, 1,680; Paget, Stephanie, 57,026; Pankratz, Melissa, 86,945; Parsons, Darla, 19.89; Paulsen, Michele, 61,478; Peachey, Anna, 51,485; Penticoff, Laura, 55,759; Peterson, Julie, 18.11; Peterson, Chrissy, 117,794; Peterson, Scott, 4,942, 5,968; Pierson, Jon, 60,346, 2,264, 5,696, 2,699; Pierson, Sunny, 56,484; Pitsor, Elizabeth, 53,098; Plymate, Kelli, 15.76; Pool, Courtney, 63,215, 7,893; Pool, Paul, 62,220; Porterfield, Brittan, 73,771; Proefrock, Blake, 60,459, 7,608, 6,245; Proefrock, Jordan, 55,715; Pulscher, Andrea, 52,570; Ramsdell, Rhonda, 77,007; Ray, Katie Jo, 60,332; Rhoden, Cassie, 2,377; Richards, Amy, 47,924; Ridley, Lexi, 18.01; Robinson-Miller, Sage, 62,984; Roddis, Michael, 66,718; Rohloff, Nathan, 4,608; Roy, Aaden, 52,153; Ruel, Nicole, 17.85; Ruff, Kelsey, 51,245; Rundell, Sara, 51,485; Sadler, Bridgett, 55,466; Sandness, Laura, 65,972; Sarringar, Kayla, 51,164; Scarborough, Carmen, 17.83, 2,494; Schlichtemeier, Jason, 69,127, 3,581, 3,273, 2,732, 6,079; Schlichtemeier, Loree, 69,675, 3,478; Schmagel, Jada, 51,245, 2,120; Schmaltz, Vincent, 58,066; Schmidt, Stacey, 64,064; Schmidt, Rebekah, 60,088; Schrier, Amanda, 54,050; Schrock, Lisa, 18.04; Schrock, Rex, 25.54; Schubauer, Allison, 59,137; Schuelke, Brooke, 17.79; Schuelke, Trenton, 51,485, 2,269; Schuelke, Stacy, 63,457; Schuelke, Racquel, 55,131; Schulze, Stefanie, 73,500; Schuster, Rebecca, 15.65; Selfridge, Kayleen, 51,995, 2,336; Septka, John, 22.93; Serbousek, Natalie, 58,889; Severson, Beth, 63,031; Seyer, Tanya, 58,552; Shaw, Zoe, 15.30; Shoemaker, Jayden, 51,082; Sigman, Shauna, 16.94; Silvernail, Rebecca, 75,168; Simons, Anne, 68,038; Sivertsen, Rance, 1,132; Sjomeling, Celena, 17.02; Sletten, Colleen, 21.20; Smeenck, Jamie, 16.87; Smiley, Kristin, 16.07; Smiley, Melinda, 18.12; Smith, Paul, 6,162; Smith, Ginger, 51,000; Smith, Rebecca, 51,245; Smith, Kimberly, 52,570; Snyder, Emily, 19.89; Snyder, Jenna, 51,327; Somervold, Kimberly, 51,245; Soriano, Gina, 51,245, 1,291; Spear, Samantha, 19.08; Sperling, Danielle, 18.04; Stagner, Kelli, 52,489; Stanforth, Cooper, 52,570, 2,724, 2,535; Starkweather, Charlene, 61,414; Steckelberg, Alli, 52,609; Steinley, Grace, 61,766, 3,344; Stenbak, Mary, 60,088; Stevens, Renee, 51,082; Stiefvater, Mary, 16.83; Strand, Dena, 18.06; Striebel, Amara, 52,489; Sullivan, Wayne, 100,715; Sulzbach-Bataille, Mica, 51,082, 2,192; Sundall-Taylor, Kristin, 60,089; Sundstrom, Thor, 3,802; Swedin, Jana, 51,447; Taylor, Jodie, 21.73; Temple, Jade, 101,500; Teppo, Delmar, 20.89; Thies, Jaclyn, 14.79; Toolen, Taylor, 18.04; Townsend, David, 25.65; Treloar, Julie, 56,619; Tveidt, Sheldon, 63,240; Uit De Flesch, Heidi, 16.45; Uran, Cody, 2,494; Urbaniak, Missy, 58,699; Van Zee, Kari, 51,485, 2,494, 880; Vanpelt, Tessa, 15.00; Voight, Tamara, 60,399, 7,798; Waitman, Abbie, 58,452; Walker, Carla, 17.85; Walker, Maggie, 18.61; Walton, Ian, 52,570; Weber, Rebecca, 66,288; Weeldreyer, Jeremiah, 86,700; Weisz, Judy, 17.44; Wels, Kasha, 15.00; Wenk, Cami, 57,589, 2,156, 1,228, 1,270; Wetz, Angela, 18.14; Wheaton, Kristin, 60,033; White, Elizabeth, 51,000; Whitehead, Michelle, 56,585; Whitman, Jennifer, 17.44; Whitted, Kayelyn, 51,327; Wilburn, Debra, 20.16; Wilcox, Amy, 2,372; Williams, Andria, 56,603; Willuweit, Becky, 16.30; Wilson, Joan, 18.77; Wilson, Pete, 125,897; Wilson, Mikayla, 56,537, 1,646; Wilson, Caitlin, 51,164; Wilson, Kassi, 55,289; Wood, Melissa, 71,888; Wood, Jade, 51,000; Woods, Lindsey, 51,674; Word-Dennis, Jennifer, 18.04; Wormstadt, Wayne, 191,312; Worthington, Katrina, 55,125; Wuebben, Brooke, 5,830, 3,447; Young, Emily, 51,880, 1,400.33, 6,079; Zacher, Allison, 51,245; Zerbst, Gabriel, 17.66

Claims for Payment

July 14 2025 Newspaper board report Albrtsn Engrng, MPR Dr SBMS 4000.00; ASBSD, Wrkrs comp, 57469.25; BH wtr, Utylts 2642.30; BH Enrgy, Utylts 44274.70; BordrInd Scrty, Adm Sftwr, 12400.00; Cty Smmrst, Utylts 14.60; Cmbnd Blgds, SWMS Lckrs, 27645.00; Cmmtch, Whtwd cblng 30761.71; Crssgo, Sfty sftwr 10385.00; Ed clb, Instcnl sftwr, 10385.00; EMC, INS 554977.00; Follt, Sftwr 6777.60; Frntl, Adm Sftwr 30051.60; Hauff, Eqpmnt 15871.00; Hnmnn, Crrclm 4268.22; Hoghtn, Crrclm 24695.20; Inft cmps, Adm. Sftwr 6094.00; Ivrsn Cntctn, SWMS Extr windw 19792.70; Key gvrmt fnc, Cmptr lease 394594.31; Lvtt Hrtlnd, Ins 75984.28; Mammth Sprts, Dwnpymt Trf WF 650000.00; Mcgrw-hll, Crrclm 47664.60; Mgr chmcl, Rfnsh flrs 2700.00; Md-Amrcn, Sppls 14316.80; Nlsn At cntr, Vhcl 64228.00; Nrthlnd Trst, Series 2015 575920.00; PBT, 2010 QZAB fnl pymnt 40000.00; Rvrsd tchnlg, Cmptrs 22324.00; Rshmr offc, Sppls 3984.00; SASD, Mmbrshp 13237.00; Srvll, Lndry srvcs 185.27; Svrsn Drt wrks, Rplc wtr line 13307.17; SHI, Lcnsng 17125.46; SUI, Adm. Sftwr 14500.00; SDRS, Buybcks 23678.43; Tmptch, Updgrd HVAC cntrls 69088.50; Trst gvrmntl fnc, Series 2021 & 2022 452760.30; US bk, Series 2016 & 2017 1151288.44; Vsbll Dffrnc Jntrl, cntrcd clng 13961.46, Cash for month ending June 30, 2025: General Fund: Begin Bal 6207491.42; Petty Cash 1.00; Cash Change 0.00; Advance Pymt 17728.13; Cash in Bank 981749.36; Savings Investments PSBK 5208012.93; Unemployment Savings 11201.63; Investments in CD 1038853.59; Investments in CD over 90 Days 1018432.09; Transfer In 0.00; Revenue: Local Taxes 511983.88; Other Sources 41679.41; State 1026738.25; Federal 140034.19; Other Sources 20504.91; Total Revenue 1740940.64; To Be Acct'd For: 7948432.06 Transfer Out 0.00; Expenditures 2185751.02; Ending Bal June 30, 2025: 5762681.04; Petty Cash 1.00; Cash Change 0.00; Advance Pymt 17728.13; Cash in Bank 1057228.52; Investments Savings 4687723.39; Unemployment Savings 6320.35; Investments CD 1044094.17; Investments CD over 90 Days 1018432.09; Capital Outlay: Begin Bal 6610451.03; Cash in Bank 6591.13, Savings Investments PSBK 6603859.90; Investments CD over 90 Days 1112459.49; Investment CD 250000.00 Transfer In 605974.70, Revenue Local Taxes 312436.18; Other Sources 684.70; State 0.00; Federal 0.00; Other Sources 13441.15, Total Revenue 326562.03; To Be Acct'd For: 2360900.00; Transfer Out:244191.78; Expenditures 410765.04; Ending Bal June 30, 2025: 6888030.94; Cash in Bank: 826.09; Invest, Savings: 6887204.85; Investments CD over 90 Days 500000.00; investments CD 512458.90; Spec Serv: Begin Bal 2069867.09; Cash in Bank 54757.18; Investments Savings 2015109.91; Revenue Local Taxes 188322.90; Other Sources 417.05; State 96910.00; Federal 1397.00; Other Sources 3985.96; Total Revenue 291032.91 To Be Acct'd For 2360900.00; Transfer our: 0.00 Expenditures 417561.47; Ending Balance June 30, 2025 1943338.53; Cash in Bank 105902.71; Investment, Savings 1837435.82; Investments, CD 0.00; Food Service: Beg Bal 100095.12; Cash Change 100.00; Cash in Bank 67084.22; Investments, Savings 32910.90; Investments, CD 0.00; Transfers In 0.00; Revenue: State 3506.83; Federal 51753.50; Other Sources: 15008.68; Total Revenue 70269.01; To Be Acct'd For 170364.13; Transfer Out:0.00; Expenditures 69437.97; End Bal June 30, 2025: 100926.16; Cash Change 100.00; Cash In Bank 67950.91; Investments, Savings 32975.25; Investments of 90 Days 0.00; Enterprise: Beg Bal 223962.20; Cash Change 0.00; Cash in Bank 103115.86; Investments, Savings 120846.34; Transfers In 0.00 Revenue; Other Sources 7041.19; Total Revenue 7041.19; To Be Acct'd For 231003.39; Transfer out: 0.00; Expenditures 44280.76; End Bal June 30, 2025: 186722.63; Cash Change 0.00; Cash in Bank 65588.10; Investment, Savings 121134.53; Custodial: Beg Bal 240373.49; Cash in Bank 227617.35; Investments, Savings 192756.14; Investments, CD 0.00; Revenue: Other Sources 76865.06; Total Revenue 76865.06; To Be Acct'd For 497238.55; Expenditures 70738.63; End Bal June 30, 2025: 426499.92; Cash In Bank 230467.44; Investments, Savings 196032.48; Investment CD 0.00.

Open Enrollment, In District Transfer and/or Transfer of Athletic Eligibility

Activity Assignments & Activity Volunteers

Conflict of Interest Waivers

Approve Megan Snyder Conflict of Interest Waiver

MOTION by Voight, seconded by Spring, and Carried to approve Megan Snyder's conflict of interest waiver as presented.

Approve Brian Voight Conflict of Interest Waiver

MOTION by Snyder, seconded by Spring, and Carried to approve Brian Voight's conflict of interest waiver as presented.

Approve Justin Jutting Conflict of Interest Waivers

MOTION by Snyder, seconded by Amdahl, and Carried to approve Justin Jutting's conflict of interest waivers as presented.

Open Forum

Staff member Shelane Graham expressed her concern about the purchase of Woodle Field, the current condition of a rural school and school building closures. Community member Dennis Chown expressed his opinion on the importance of rural schools and school building closures. Community member Shannon Arneson expressed her concern about school building closures and the purchase of Woodle Field.

Action Items

2025-26 Food Service Rates and Fees

MOTION by Koontz, seconded by Odegaard, and Carried to approve the proposed food service meal prices for the 2025-26 school year.

Selection of Black Hills Special Services Co-op representative and alternate

MOTION by Odegaard, seconded by Snyder, and Carried to approve Terry Koontz as the primary representative and Brian Voight as the alternate for BHSSC.

West River Mental Health MOU

MOTION by Snyder, seconded by Koontz, and Carried to approve the district-wide MOU with WRMH as presented.

Approve MOU with ABC

MOTION by Koontz, seconded by Snyder, and Carried to approve the MOU with ABC as presented for the 2025-26 school year.

Spearfish, Faith and Rapid City Bus Stop Agreements

MOTION by Snyder, seconded by Voight, and Carried to approve the presented pick-up/drop-off locations with the surrounding school districts.

2025-26 Vendor Food Service Product

MOTION by Koontz, seconded by Amdahl, and Carried to approve CWD as the prime food vendor for the 2025-26 school year.

Harlow's Bus Renewal Contract for 2025-26

MOTION by Koontz, seconded by Voight, and Carried to approve the bus renewal contract for the 2025-26 school year with Harlows.

Approve EMC and CRC Property and Liability Insurance Package

MOTION by Odegaard, seconded by Snyder, and Carried to approve property and liability insurance through EMC with additional coverage through CRC.

Approve Horace Mann TPA

MOTION by Voight, seconded by Snyder, and Carried to approve Horace Mann as the Third-Party Administrator for the FSA, HSA, and Dependent Care accounts.

Amend 2025-26 Academic Calendars

MOTION by Voight, seconded by Snyder, and Carried to amend the academic calendars to include staff development time during the contract day through scheduled late starts and early releases focusing on evacuation and reunification procedures.

BHSSC Contracted Services Agreement

MOTION by Voight, seconded by Snyder, and Carried to approve the Black Hills Special Services Cooperative agreement as presented.

Woodle Field Purchase Agreement

MOTION by Odegaard, seconded by Koontz, and Carried to accept the agreement from the City of Sturgis in the amount of \$67,500.00 for the Woodle Field Lot of Northside Addition.

Approve KLH Consulting Contract

MOTION by Koontz, seconded by Snyder, and Carried to accept the contract from KLH Consulting, LLC. for school psychology services.

Approve Summerset SRO MOU

MOTION by Odegaard, seconded by Voight, and Carried to approve the MOU with the Summerset PD for the 2025-26 school year as presented.

Amend School Board Policy BD: School Board Meetings

MOTION by Koontz, seconded by Snyder, and Carried to approve the policy as amended with the new requirement in state law.

Amend School Board Policy KLB: Public Complaints About Curriculum or Instructional Materials

MOTION by Voight, seconded by Snyder, and Carried to approve the policy as amended with the new requirement in state law.

Amend School Board Policy IIAC: Library Materials Selection and Adoptions

MOTION by Snyder, seconded by Voight, and Carried to approve the policy as amended with the new requirement in state law.

Policy Reviews

Second Reading of School Board Policy JFC: Student Conduct

Second Reading of School Board Policy JFCK: Cell Phones and Portable Digital Media Devices

Second Reading of School Board Policy KG: Facility Use

First Reading of School Board Policy BDDG: Minutes

First Reading of School Board Policy JEA: Compulsory Attendance Ages

First Reading of School Board Policy JEG: Exemptions from School Attendance

First Reading of School Board Policy ECABB: Multi Occupancy Room Use (Bathrooms)

Discussion Items

Establishment of School Board Committee Assignments

Recommendation to maintain current committee appointments until the new board president has had time to realign committees for the August board meeting. Board president will work with board members to gather their preferences for committee assignments.

Bus Route Change Requests

The transportation committee meeting is scheduled for Tuesday, July 29 at 5:00 pm.

Schedule School Board Study Session

Schedule Study Session & Work Retreat to review board goals on the 5th Monday in September.

Schedule Gavel Training

Superintendent, Mr. Wormstadt proposed scheduling Gavel training as a special board meeting September 29 with dinner to be served.

Process for Addressing General Fund Deficit in FY2026-27 and 2027-28

Superintendent Mr. Wormstadt reviewed the process for addressing the projected General Fund deficit in FY26 for the Board to consider for FY27 and FY28.

Business Manager Bonding Laws

According to SDCL 13-8-19, school business managers are required to be bonded. The Board will need to determine the bond amount.

Reports

Administrators

Business Manager Brett Burditt noted that the auditors are currently preparing the audit and submitting the required financial reports.

Board Members

Board president Justin Jutting updated the board on the stoplight report.

ASBSD & SASD Joint Convention

ASBSD & SASD Joint Convention will be held Thursday, August 7 and Friday, August 8 at the Sioux Falls Convention Center. The new school board member workshop is scheduled for Wednesday, August 6.

Meade County Fair

Jenny Voight, Meade County 4-H Youth Program Advisor, invited the board and the public to attend the Meade County Fair, July 25-26.

BHSSC

Terry Koontz provided an update.

Superintendent

Back to School Event at Ellsworth AFB, July 26: highlighting Meade 46-1 opportunities, including Purple Star Program, Homeschool Connections, K-12 schools, and student activities.

Jr. Legion Shooting Events: Board will receive a proposal from Legion Posts regarding possible sponsorship of the program in the future.

AASA Governing Board Meeting: Attended conference in Washington, D.C., July 8-10. The concern is the holding of allocated funds for review by the Office of Management and Budget. This review is currently withholding over \$200,000 in title funds from the Meade School District.

State Superintendent Conference: Chamberlain, July 21-23.

SBHS Armory Addition: Meeting scheduled with the National Guard July 24 to discuss current lease and adding armory space at SBHS.

Upcoming Calendar Events

July 28: B&G Committee Meeting @3:30 pm

July 28: Policy Committee Meeting @ 5:00 pm

July 29: Finance Committee Meeting @ 3:30 pm

July 29: Transportation Committee Meeting @ 5:00 pm

August 6-8: ASBSD/SASD Convention, Sioux Falls

Executive Session SDCL 1-25-2 Executive or closed meetings--Purposes--Authorization--Violation as misdemeanor. Executive or closed meetings may be held for the sole purpose of: View SDCL 1-25-2 for all reasons for executive session.

Board president declared a recess at 8:29 pm.

School board members entered executive session to discuss Marketing/Negotiations (SDCL-1-25-2.5)

MOTION by Voight, seconded by Amdahl, and Carried to move into executive session to discuss Marketing/Negotiations (SDCL-1-25-2.5) at 8:38 pm.

Board Members Present: Aaron Odegaard: Present, Brian Voight: Present, Justin Jutting: Present, Lee Spring: Present, Megan Snyder: Present, Terry Koontz: Present, Tim Amdahl: Present.

Board Members Absent: Scottie Bruch: Absent, Thomas Schneller: Absent.

Others Present: Wayne Wormstadt, Brett Burditt

Board president declared to leave executive session at 9:18 pm.

Adjournment

MOTION by Voight, seconded by Spring, and Carried to adjourn at 9:20 pm.

Justin Jutting, President

Brett Burditt, Business Manager

Tanya Ludwick, Recorder

MEADE SCHOOL DISTRICT 46-1
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CASH BALANCES
 FOR THE MONTH END JULY 31, 2024

EXHIBIT A

July 1, 2025	FUND 10	FUND 21	FUND 22	FUND 51	FUND 53	
	GENERAL	CAPITAL OUTLAY	SPEC. SERVICES	FOOD SERVICE	ENTERPRISE	CUSTODIAL
BEGINNING BALANCES	5,762,681.04	6,888,030.94	1,943,338.53	100,926.16	186,722.63	426,499.92
PETTY CASH	1.00					
CASH CHANGE	0.00			100.00		
ADVANCE PAYMENTS	17,728.13					
CHECKING	1,057,228.52	826.09	105,902.71	67,950.91	65,588.10	230,467.44
SAVINGS	4,687,723.39	6,887,204.85	1,837,435.82	32,975.25	121,134.53	196,032.48
UNEMPLOYMENT SAVINGS	6,320.35					
INVESTMENTS, CD	1,044,094.17	500,000.00				
INVESTMENT US TREASURIES	1,018,432.09	512,458.90				
REVENUE:						
LOCAL TAXES	215,265.57	39,284.63	23,706.78			
OTHER SOURCES			6,322.32			
STATE	1,025,298.00		127,935.32			
FEDERAL	68,323.00		1,397.00			
OTHER SOURCES	25,722.11	7,120.85	3,666.14	4,321.73	600.58	22,677.37
TOTAL REVENUE	1,334,608.68	46,405.48	163,027.56	4,321.73	600.58	22,677.37
TO BE ACCT'D FOR:	7,097,289.72	6,934,436.42	2,106,366.09	105,247.89	187,323.21	449,177.29
TRANSFER OUT:						
EXPENDITURES	2,262,607.44	3,665,962.02	375,437.51	22,969.73	6,634.02	51,315.88
ENDING BALANCES 7/31/2025	4,834,682.28	3,268,474.40	1,730,928.58	82,278.16	180,689.19	397,861.41
ENDING BALANCES						
PETTY CASH	1.00					
CASH CHANGE	0.00			100.00		
ADVANCE PAYMENTS	17,728.13					
CHECKING	704,908.91	34,864.07	66,119.84	49,230.13	63,251.53	199,156.17
SAVINGS	4,112,044.24	3,233,610.33	1,664,808.74	33,048.03	117,437.66	198,705.24
SAVINGS CC REWARDS	25,879.91					
UNEMPLOYMENT SAVINGS	6,322.50					
INVESTMENTS, CD	1,559,565.27	500,000.00				
INVESTMENTS, CD	524,364.80	524,364.80				

Brett Burditt-Business Manager

GENERAL FUND

FIRST INTERSTATE BANK SAVINGS 6112	4,112,044.24
FIRST INTEREST UNEMPLOYMENT SAVINGS	6,322.50
FIRST INTERSTATE BANK CHECKING 7107	704,908.91
PIONEER BANK CD	524,364.80
FIRST INTERSTATE BANK CD	1,559,565.27
TOTAL GENERAL FUND	<u>6,907,205.72</u>

CAPITAL OUTLAY

FIRST INTERSTATE BANK SAVINGS 6112	3,233,610.33
FIRST INTERSTATE BANK CHECKING 7107	34,864.07
FIRST INTERSTATE BANK CD	1,024,364.80
TOTAL CAPITAL OUTLAY	<u>4,292,839.20</u>

SPECIAL EDUCATION

FIRST INTERSTATE BANK SAVINGS 6112	1,664,808.74
FIRST INTERSTATE BANK CHECKING 7107	66,119.84
TOTAL SPECIAL EDUCATION	<u>1,730,928.58</u>

FOOD SERVICE

FIRST INTERSTATE BANK SAVINGS 6112	33,048.03
FIRST INTERSTATE BANK CHECKING 7107	49,230.13
TOTAL FOOD SERVICE	<u>82,278.16</u>

ENTERPRISE

FIRST INTERSTATE BANK SAVINGS 6112	117,437.66
FIRST INTERSTATE BANK CHECKING 7107	63,251.53
TOTAL CONCESSION	<u>180,689.19</u>

TOTAL ALL FUNDS

ALICE HAYES SCHOLARSHIP	5,264.31	11,463,012.27
CD, CENTRAL, GRIMSBO SCHOLARSHIP	3,479.68	
PSBK/CD CNTRL, KEY CITY RIDING CLUB	2,989.22	
CD, CENTRAL, WOODLE SCHOLARSHIP	9,573.58	
PSBK, CENTRAL FLEXIBLE CAFETERIA	41,549.51	
ALEN SIGMAN MEMORIAL	1,293.99	
	<u>64,150.29</u>	
TOTAL ALL FUNDS INVESTED		11,527,162.56

Brett Burditt -Business Manager Meade 46-1

Fund: 10 GENERAL FUND		EXHIBIT C				
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
10 1110 000	AD VALOREN TAXES	9,541,465.00	59,593.34	59,593.34	0.62	9,481,871.66
10 1112 000	AD VALOREM MOBILE HOMES	230,000.00	1,225.46	1,225.46	0.53	228,774.54
10 1120 000	PRIOR YEAR AD VALOREM	20,000.00	1,834.76	1,834.76	9.17	18,165.24
10 1140 000	UTILITY TAXES	224,000.00	0.00	0.00	0.00	224,000.00
10 1190 000	PENALTIES AND INTEREST	25,000.00	876.02	876.02	3.50	24,123.98
10 1210 000	REVENUE IN LIEU OF TAXES	0.00	9,333.06	9,333.06	0.00	(9,333.06)
10 1510 000	INVESTMENT EARNINGS	80,000.00	9,394.67	9,394.67	11.74	70,605.33
10 1510 011	INVESTMENT EARNINGS	17,500.00	11,905.89	11,905.89	68.03	5,594.11
10 1510 020	INVESTMENT EARNINGS	0.00	2.15	2.15	0.00	(2.15)
10 1510 106	INVESTMENT EARNINGS	17,500.00	0.00	0.00	0.00	17,500.00
10 1510 107	INVESTMENT EARNINGS	35,000.00	9,497.93	9,497.93	27.14	25,502.07
10 1510 777	INTEREST CASH BACK	0.00	23.91	23.91	0.00	(23.91)
10 1710 000	ADMISSIONS	60,000.00	0.00	0.00	0.00	60,000.00
10 1790 000	OTHER PUPIL ACTIVITY INCOME	5,000.00	0.00	0.00	0.00	5,000.00
10 1790 200	OTHER PUPIL ACTIVITY INCOME	0.00	21.00	21.00	0.00	(21.00)
10 1910 000	RENTALS	25,000.00	4,946.00	4,946.00	19.78	20,054.00
10 1920 000	CONTRIBUTIONS AND DONATIONS	60,000.00	0.00	0.00	0.00	60,000.00
10 1920 400	CONTRIBUTIONS AND DONATIONS	0.00	9,000.00	9,000.00	0.00	(9,000.00)
10 1950 000	REFUND PRIOR YEARS' EXPENDITURES	45,000.00	0.00	0.00	0.00	45,000.00
10 1971 000	INSURANCE PREMIUMS	3,000.00	0.00	0.00	0.00	3,000.00
10 1973 000	MEDICAID	7,500.00	2,107.44	2,107.44	28.10	5,392.56
10 1990 000	OTHER	15,000.00	25.00	25.00	0.17	14,975.00
10 1990 777	CASH BACK REWARDS FUNDS	0.00	25,856.00	25,856.00	0.00	(25,856.00)
Subtotal: REVENUE FROM LOCAL SOURCES		10,410,965.00	145,642.63	145,642.63	1.40	10,265,322.37
10 2110 000	COUNTY APPORTIONMENT	380,000.00	33,171.48	33,171.48	8.73	346,828.52
Subtotal: REV FROM INTERMEDIATE SOURCES		380,000.00	33,171.48	33,171.48	8.73	346,828.52
10 3111 030	STATE AID	12,448,180.00	1,025,298.00	1,025,298.00	8.24	11,422,882.00
10 3112 030	STATE APPORTIONMENT	300,000.00	0.00	0.00	0.00	300,000.00
10 3114 030	BANK FRANCHISE TAX	114,000.00	0.00	0.00	0.00	114,000.00
10 3119 030	GAMING REVENUE	8,500.00	0.00	0.00	0.00	8,500.00
10 3900 030	OTHER STATE REVENUE	8,000.00	0.00	0.00	0.00	8,000.00
10 3910 030	NATIONAL GUARD RENT	5,700.00	0.00	0.00	0.00	5,700.00
Subtotal: REVENUE FROM STATE SOURCES		12,884,380.00	1,025,298.00	1,025,298.00	7.96	11,859,082.00
10 4121 000	NATIONAL MINERALS	25,000.00	0.00	0.00	0.00	25,000.00
10 4122 000	TAYLOR GRAZING	14,500.00	0.00	0.00	0.00	14,500.00
10 4131 000	NATIONAL FOREST LANDS	15,000.00	0.00	0.00	0.00	15,000.00
10 4151 014	FFV GRANT	163,799.00	0.00	0.00	0.00	163,799.00
10 4153 044	TITLE IV	78,124.00	0.00	0.00	0.00	78,124.00
10 4158 042	TITLE I	664,125.00	0.00	0.00	0.00	664,125.00
10 4159 503	TITLE II PART A	155,655.00	0.00	0.00	0.00	155,655.00
10 4161 000	VOCATIONAL EDUCATION	48,700.00	0.00	0.00	0.00	48,700.00
Subtotal: REVENUE FROM FEDERAL SOURCES		1,164,903.00	0.00	0.00	0.00	1,164,903.00
Fund Total:		24,840,248.00	1,204,112.11	1,204,112.11	4.85	23,636,135.89
Fund: 21 CAPITAL OUTLAY						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
21 1110 000	AD VALOREM TAXES	6,675,000.00	37,061.79	37,061.79	0.56	6,637,938.21
21 1112 000	AD VALOREM MOBILE HOMES	200,000.00	712.33	712.33	0.36	199,287.67
21 1120 000	PRIOR YEARS' AD VALOREM TAXES	10,000.00	1,153.15	1,153.15	11.53	8,846.85
21 1190 000	PENALTIES AND INTEREST ON TAXES	6,000.00	357.36	357.36	5.96	5,642.64

Fund: 21 CAPITAL OUTLAY

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
21 1510 000	INVESTMENTS EARNINGS	130,000.00	7,120.85	7,120.85	5.48	122,879.15
21 1510 107	INVESTMENT EARNINGS	0.00	11,905.90	11,905.90	0.00	(11,905.90)
21 1920 400	CONTRIBUTIONS AND DONATIONS	25,000.00	0.00	0.00	0.00	25,000.00
21 1950 000	REFUND OF PRIOR YEARS' EXPENDITURES	40,000.00	0.00	0.00	0.00	40,000.00
Subtotal: REVENUE FROM LOCAL SOURCES		7,086,000.00	58,311.38	58,311.38	0.82	7,027,688.62
21 4900 021	OTHER FEDERAL REVENUE QSCB	253,000.00	0.00	0.00	0.00	253,000.00
Subtotal: REVENUE FROM FEDERAL SOURCES		253,000.00	0.00	0.00	0.00	253,000.00
Fund Total:		7,339,000.00	58,311.38	58,311.38	0.79	7,280,688.62

Fund: 22 SPECIAL EDUCATION

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
22 1110 000	AD VALOREM TAXES	3,917,695.00	22,332.37	22,332.37	0.57	3,895,362.63
22 1112 000	AD VALOREM MOBILE HOMES	114,000.00	429.23	429.23	0.38	113,570.77
22 1120 000	PRIOR YEARS' AD VALOREM TAXES	15,000.00	727.92	727.92	4.85	14,272.08
22 1190 000	PENALTIES AND INTEREST ON TAXES	10,000.00	217.26	217.26	2.17	9,782.74
22 1510 000	INVESTMENT EARNINGS	30,000.00	3,666.14	3,666.14	12.22	26,333.86
22 1972 000	MEDICAID DIRECT SERVICES TITLE XIX	14,000.00	0.00	0.00	0.00	14,000.00
22 1973 000	MEDICAID	20,000.00	6,322.32	6,322.32	31.61	13,677.68
Subtotal: REVENUE FROM LOCAL SOURCES		4,120,695.00	33,695.24	33,695.24	0.82	4,086,999.76
22 3119 000	OTHER	0.00	52.32	52.32	0.00	(52.32)
22 3121 030	EXCEPTIONAL CHILDREN- STATE AID	1,522,173.00	127,883.00	127,883.00	8.40	1,394,290.00
Subtotal: REVENUE FROM STATE SOURCES		1,522,173.00	127,935.32	127,935.32	8.40	1,394,237.68
22 4175 041	SPECIAL ED - IDEA - PART B	871,124.00	0.00	0.00	0.00	871,124.00
22 4186 043	SPECIAL ED - PRESCHOOL GRANTS	21,697.00	0.00	0.00	0.00	21,697.00
Subtotal: REVENUE FROM FEDERAL SOURCES		892,821.00	0.00	0.00	0.00	892,821.00
Fund Total:		6,535,689.00	161,630.56	161,630.56	2.47	6,374,058.44

Fund: 31 DEBT SERVICE QZAB 2010

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
31 5110 000	OPERATING TRANSFERS IN	40,000.00	0.00	0.00	0.00	40,000.00
Subtotal: OTHER SOURCES		40,000.00	0.00	0.00	0.00	40,000.00
Fund Total:		40,000.00	0.00	0.00	0.00	40,000.00

Fund: 32 DEBT SERVICE QSCB 2010

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
32 5110 000	OPERATING TRANSFERS IN	586,191.00	0.00	0.00	0.00	586,191.00
Subtotal: OTHER SOURCES		586,191.00	0.00	0.00	0.00	586,191.00
Fund Total:		586,191.00	0.00	0.00	0.00	586,191.00

Fund: 51 FOOD SERVICE

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
51 1510 000	INVESTMENT EARNINGS	5,000.00	72.78	72.78	1.46	4,927.22
51 1610 000	SALES TO PUPILS	725,000.00	1,615.85	1,615.85	0.22	723,384.15
51 1620 000	SALES TO ADULTS	25,000.00	677.50	677.50	2.71	24,322.50
51 1630 000	A LA CARTE SALES	87,000.00	0.00	0.00	0.00	87,000.00
51 1660 000	OTHER SALES	25,000.00	0.00	0.00	0.00	25,000.00
51 1690 000	MISC REVENUE FROM OTHER SOURCE	500.00	0.00	0.00	0.00	500.00
Subtotal: REVENUE FROM LOCAL SOURCES		867,500.00	2,366.13	2,366.13	0.27	865,133.87
51 4811 000	FEDERAL REIMBURSEMENT-SCHOOL LUNCH	567,000.00	0.00	0.00	0.00	567,000.00
51 4812 000	FEDERAL REIMBURSEMENT-SCHOOL BREAKFAST	85,000.00	0.00	0.00	0.00	85,000.00
51 4813 000	FEDERAL REIMBURSEMENT-AFTER SCHOOL CARE	2,500.00	0.00	0.00	0.00	2,500.00
51 4820 000	DONATED FOOD	38,000.00	0.00	0.00	0.00	38,000.00

Fund: 51 FOOD SERVICE

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	Subtotal: REVENUE FROM FEDERAL SOURCES	692,500.00	0.00	0.00	0.00	692,500.00
51 5170 000	CAPITAL CONTRIBUTIONS	37,000.00	0.00	0.00	0.00	37,000.00
	Subtotal: OTHER SOURCES	37,000.00	0.00	0.00	0.00	37,000.00
	Fund Total:	1,597,000.00	2,366.13	2,366.13	0.15	1,594,633.87

Fund: 53 ENTERPRISE FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
53 1316 015	DRIVERS EDUCATION	25,000.00	0.00	0.00	0.00	25,000.00
53 1510 000	INVESTMENT EARNINGS	1,100.00	303.13	303.13	27.56	796.87
53 1510 019	INVESTMENT EARNINGS	1,200.00	0.00	0.00	0.00	1,200.00
53 1660 000	OTHER SALES	76,446.00	0.00	0.00	0.00	76,446.00
53 1660 400	RALLY SALES	52,000.00	17.45	17.45	0.03	51,982.55
53 1920 018	WW AFTER SCHOOL	5,000.00	0.00	0.00	0.00	5,000.00
53 1982 018	WW AFTER SCHOOL	6,000.00	0.00	0.00	0.00	6,000.00
53 1982 019	LATCHKEY SERVICES	67,500.00	280.00	280.00	0.41	67,220.00
	Subtotal: REVENUE FROM LOCAL SOURCES	234,246.00	600.58	600.58	0.26	233,645.42
	Fund Total:	234,246.00	600.58	600.58	0.26	233,645.42

Fund: 71 HIGH SCHOOL CUSTODIAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
71 1790 410	MEMORIAL SCHOLARSHIPS	0.00	1,000.00	1,000.00	0.00	(1,000.00)
71 1790 450	S CLUB	0.00	443.64	443.64	0.00	(443.64)
	Subtotal: REVENUE FROM LOCAL SOURCES	0.00	1,443.64	1,443.64	0.00	(1,443.64)
	Fund Total:	0.00	1,443.64	1,443.64	0.00	(1,443.64)

Fund: 73 MIDDLE SCHOOL CUSTODIAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
73 1790 550	SBMS STUDENT COUNCIL	0.00	3.15	3.15	0.00	(3.15)
	Subtotal: REVENUE FROM LOCAL SOURCES	0.00	3.15	3.15	0.00	(3.15)
	Fund Total:	0.00	3.15	3.15	0.00	(3.15)

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	41,172,374.00	1,428,467.55	1,428,467.55	3.47	39,743,906.45

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances	Unencumbered Balance	% of Budget
10	GENERAL FUND							
1111	REGULAR TERM	\$5,881,016.00	\$31,847.12	\$31,847.12	\$5,849,168.88	\$9,901.54	\$5,839,267.34	0.71
1112	SUMMER TERM	\$3,410.00	\$0.00	\$0.00	\$3,410.00	\$0.00	\$3,410.00	0.00
1121	REGULAR TERM	\$3,777,925.00	\$8,973.04	\$8,973.04	\$3,768,951.96	\$21,348.82	\$3,747,603.14	0.80
1122	SUMMER TERM	\$16,161.00	\$0.00	\$0.00	\$16,161.00	\$0.00	\$16,161.00	0.00
1131	REGULAR TERM	\$3,344,190.00	\$10,501.00	\$10,501.00	\$3,333,689.00	\$21,131.75	\$3,312,557.25	0.95
1132	SUMMER TERM-INCLUDES PROJ EASY	\$18,784.00	\$0.00	\$0.00	\$18,784.00	\$0.00	\$18,784.00	0.00
1142	TITLE I PRESCHOOL	\$39,736.00	\$72.00	\$72.00	\$39,664.00	\$0.00	\$39,664.00	0.18
1190	OTHER REGULAR PROGRAMS	\$3,615.00	\$0.00	\$0.00	\$3,615.00	\$0.00	\$3,615.00	0.00
1210	PROGRAMS FOR GIFTED & TALENTED	\$75,454.00	\$169.00	\$169.00	\$75,285.00	\$0.00	\$75,285.00	0.22
1250	CULTURALLY DIFFERENT	\$33,668.00	\$1,207.74	\$1,207.74	\$32,460.26	\$0.00	\$32,460.26	3.59
1273	HELPING DISADV CHILD MEET STAN	\$619,589.00	\$1,210.00	\$1,210.00	\$618,379.00	\$29,011.00	\$589,368.00	4.88
2113	SOCIAL WORK SERVICES	\$78,149.00	\$148.00	\$148.00	\$78,001.00	\$0.00	\$78,001.00	0.19
2116	Title I attendance & Social work	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00
2122	COUNSELING SERVICES	\$743,510.00	\$8,915.22	\$8,915.22	\$734,594.78	\$0.00	\$734,594.78	1.20
2128	TITLE I PARENTAL INVOLVEMENT ACTIVITIES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$825.00	\$5,175.00	13.75
2133	DENTAL SERVICES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00
2134	NURSE SERVICES	\$240,414.00	\$444.00	\$444.00	\$239,970.00	\$2,096.65	\$237,873.35	1.06
2139	OTHER HEALTH SERVICES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00
2212	INSTRUCTION/CURRICULUM DEVELOP	\$160,239.00	\$0.00	\$0.00	\$160,239.00	\$290.00	\$159,949.00	0.18
2214	TITLE I PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,536.00	(\$1,536.00)	0.00
2219	OTHER IMPROV. OF INSTRUCT SERV	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00
2222	SCHOOL LIBRARY SERVICES	\$216,985.00	\$445.00	\$445.00	\$216,540.00	\$0.00	\$216,540.00	0.21
2227	TECHNOLOGY IN SCHOOL	\$376,288.00	\$18,988.16	\$18,988.16	\$357,299.84	\$0.00	\$357,299.84	5.05
2311	SERVICE AREA DIRECTION	\$510,000.00	\$630,961.28	\$630,961.28	(\$120,961.28)	\$0.00	(\$120,961.28)	123.72
2314	ELECTION SERVICES	\$12,000.00	\$225.20	\$225.20	\$11,774.80	\$0.00	\$11,774.80	1.88
2315	LEGAL SERVICES	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	0.00
2317	AUDIT SERVICES	\$49,000.00	\$0.00	\$0.00	\$49,000.00	\$0.00	\$49,000.00	0.00
2319	OTHER BOARD OF ED SERVICES	\$146,264.00	\$9,894.45	\$9,894.45	\$136,369.55	\$10,581.91	\$125,787.64	14.00
2321	OFFICE OF THE SUPERINTENDENT	\$288,363.00	\$23,601.48	\$23,601.48	\$264,761.52	\$0.00	\$264,761.52	8.18
2323	STAFF RELATIONS/NEG SERVICES	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00
2410	OFFICE OF THE PRINCIPAL	\$1,753,040.00	\$125,859.59	\$125,859.59	\$1,627,180.41	\$518.54	\$1,626,661.87	7.21
2490	OTHER SUPPORT SERVICES-SCH ADM	\$186,814.00	\$14,074.94	\$14,074.94	\$172,739.06	\$0.00	\$172,739.06	7.53
2529	OTHER FISCAL SERVICES	\$424,491.00	\$40,606.78	\$40,606.78	\$383,884.22	\$312.59	\$383,571.63	9.64
2542	CARE & UPKEEP OF BUILDING SERV	\$1,010,750.00	\$52,046.17	\$52,046.17	\$958,703.83	\$0.00	\$958,703.83	5.15
2543	CARE & UPKEEP OF GROUNDS SERV	\$74,400.00	\$0.00	\$0.00	\$74,400.00	\$0.00	\$74,400.00	0.00
2545	VEHICLE SERVICING & MAINTANCE	\$59,700.00	\$136.15	\$136.15	\$59,563.85	\$0.00	\$59,563.85	0.23
2546	SECURITY SERVICES	\$207,150.00	\$10,385.00	\$10,385.00	\$196,765.00	\$0.00	\$196,765.00	5.01
2547	LAND AND BUILDING RENTAL	\$14,000.00	\$720.00	\$720.00	\$13,280.00	\$0.00	\$13,280.00	5.14
2549	OTHER OPERATION/MAINT OF PLANT	\$2,107,266.00	\$90,503.95	\$90,503.95	\$2,016,762.05	\$6,928.85	\$2,009,833.20	4.62
2553	MONITORING SERVICES	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	0.00
2555	CONTRACTED SERVICES	\$1,357,812.00	\$0.00	\$0.00	\$1,357,812.00	\$0.00	\$1,357,812.00	0.00
2562	FOOD PREPERATION/DISPENSING	\$163,799.00	\$0.00	\$0.00	\$163,799.00	\$0.00	\$163,799.00	0.00
2574	PRINTING,PUBLISHING,DUPLICATIN	\$115,395.00	\$2,094.06	\$2,094.06	\$113,300.94	\$13,486.32	\$99,814.62	13.50
2642	RECRUITMENT/PLACEMENT SERVICE	\$3,800.00	\$0.00	\$0.00	\$3,800.00	\$0.00	\$3,800.00	0.00
6101	FOOTBALL	\$99,420.00	\$5,151.00	\$5,151.00	\$94,269.00	\$2,787.42	\$91,481.58	7.98
6102	BASKETBALL	\$63,221.00	\$98.00	\$98.00	\$63,123.00	\$2,739.41	\$60,383.59	4.49
6103	WRESTLING	\$62,144.00	\$101.00	\$101.00	\$62,043.00	\$11,300.40	\$50,742.60	18.35
6104	GOLF	\$9,478.00	\$15.00	\$15.00	\$9,463.00	\$1,354.20	\$8,108.80	14.45
6105	BOYS SCOCER	\$17,194.00	\$26.00	\$26.00	\$17,168.00	\$2,686.56	\$14,481.44	15.78

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances	Unencumbered Balance	% of Budget
6202	GIRLS BASKETBALL	\$62,563.00	\$97.00	\$97.00	\$62,466.00	\$819.41	\$61,646.59	1.46
6204	GIRLS GOLF	\$8,978.00	\$15.00	\$15.00	\$8,963.00	\$1,631.42	\$7,331.58	18.34
6205	VOLLEYBALL	\$60,821.00	\$96.00	\$96.00	\$60,725.00	\$5,821.50	\$54,903.50	9.73
6207	GIRLS SOCCER	\$16,950.00	\$27.00	\$27.00	\$16,923.00	\$2,554.65	\$14,368.35	15.23
6208	GIRLS SOFTBALL	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	0.00
6500	TRANSPORATION	\$206,000.00	\$115.09	\$115.09	\$205,884.91	\$697.53	\$205,187.38	0.39
6901	TRACK	\$91,508.00	\$288.00	\$288.00	\$91,220.00	\$9,809.75	\$81,410.25	11.03
6902	CROSS COUNTRY	\$32,248.00	\$51.00	\$51.00	\$32,197.00	\$1,500.00	\$30,697.00	4.81
6903	BAND	\$18,691.00	\$29.00	\$29.00	\$18,662.00	\$280.00	\$18,382.00	1.65
6904	CHOIR	\$13,310.00	\$19.00	\$19.00	\$13,291.00	\$2,562.45	\$10,728.55	19.39
6905	DEBATE	\$29,622.00	\$34.00	\$34.00	\$29,588.00	\$1,200.00	\$28,388.00	4.17
6906	DRAMA	\$22,966.00	\$28.00	\$28.00	\$22,938.00	\$1,235.00	\$21,703.00	5.50
6907	DECLAM	\$6,539.00	\$8.00	\$8.00	\$6,531.00	\$1,950.00	\$4,581.00	29.94
6909	YEARBOOK	\$8,974.00	\$16.00	\$16.00	\$8,958.00	\$0.00	\$8,958.00	0.18
6911	FFA	\$6,450.00	\$11.00	\$11.00	\$6,439.00	\$0.00	\$6,439.00	0.17
6913	CHEERLEADERS	\$20,946.00	\$27.00	\$27.00	\$20,919.00	\$1,300.00	\$19,619.00	6.34
6914	CLASS/KNOW	\$30,213.00	\$52.00	\$52.00	\$30,161.00	\$0.00	\$30,161.00	0.17
6915	ACTIVITY DIRECTOR	\$243,166.00	\$11,016.44	\$11,016.44	\$232,149.56	\$25,188.64	\$206,960.92	14.89
6917	WEIGHT ROOM TRAINER	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00
6918	RURAL ACTIVITIES	\$30,979.00	\$65.00	\$65.00	\$30,914.00	\$0.00	\$30,914.00	0.21
10	GENERAL FUND	\$25,354,308.00	\$1,101,414.86	\$1,101,414.86	\$24,252,893.14	\$195,387.31	\$24,057,505.83	5.11
21	CAPITAL OUTLAY							
1111	REGULAR TERM	\$265,344.00	\$62,154.89	\$62,154.89	\$203,189.11	\$133,892.26	\$69,296.85	73.88
1121	REGULAR TERM	\$373,650.00	\$56,971.21	\$56,971.21	\$316,678.79	\$54,403.18	\$262,275.61	29.81
1131	REGULAR TERM	\$338,777.00	\$8,496.94	\$8,496.94	\$330,280.06	\$136,476.19	\$193,803.87	42.79
2222	SCHOOL LIBRARY SERVICES	\$32,800.00	\$6,777.60	\$6,777.60	\$26,022.40	\$4,216.50	\$21,805.90	33.52
2227	TECHNOLOGY IN SCHOOL	\$64,300.00	\$16,349.44	\$16,349.44	\$47,950.56	\$21,840.00	\$26,110.56	59.39
2410	OFFICE OF THE PRINCIPAL	\$83,617.00	\$44,814.31	\$44,814.31	\$38,802.69	\$8,071.10	\$30,731.59	63.25
2532	LAND ACQ AND DEVELOPMENT SERV	\$67,500.00	\$0.00	\$0.00	\$67,500.00	\$0.00	\$67,500.00	0.00
2533	ARCHITECTURE/ENGINEER SERVICES	\$10,000.00	\$4,000.00	\$4,000.00	\$6,000.00	\$0.00	\$6,000.00	40.00
2535	CONSTRUCTION AND IMPROVEMENTS	\$687,000.00	\$650,000.00	\$650,000.00	\$37,000.00	\$64,859.91	(\$27,859.91)	104.06
2539	OTHER FAC ACQ & CONSTRUCT SERV	\$411,000.00	\$0.00	\$0.00	\$411,000.00	\$0.00	\$411,000.00	0.00
2542	CARE & UPKEEP OF BUILDING SERV	\$225,000.00	\$60,860.00	\$60,860.00	\$164,140.00	\$0.00	\$164,140.00	27.05
2543	CARE & UPKEEP OF GROUNDS SERV	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00
2549	OTHER OPERATION/MAINT OF PLANT	\$309,500.00	\$63,861.58	\$63,861.58	\$245,638.42	\$113,900.31	\$131,738.11	57.44
2555	CONTRACTED SERVICES	\$165,000.00	\$0.00	\$0.00	\$165,000.00	\$0.00	\$165,000.00	0.00
2562	FOOD PREPERATION/DISPENSING	\$37,000.00	\$0.00	\$0.00	\$37,000.00	\$1,478.00	\$35,522.00	3.99
5000	DEBT SERVICES-LSE PURCHASE PMT	\$3,325,315.00	\$2,574,563.05	\$2,574,563.05	\$750,751.95	\$0.00	\$750,751.95	77.42
6101	FOOTBALL	\$19,000.00	\$5,940.00	\$5,940.00	\$13,060.00	\$12,868.25	\$191.75	98.99
6102	BASKETBALL	\$38,600.00	\$0.00	\$0.00	\$38,600.00	\$11,325.40	\$27,274.60	29.34
6103	WRESTLING	\$6,500.00	\$0.00	\$0.00	\$6,500.00	\$0.00	\$6,500.00	0.00
6205	VOLLEYBALL	\$22,000.00	\$4,945.00	\$4,945.00	\$17,055.00	\$17,028.00	\$27.00	99.88
6500	TRANSPORATION	\$70,000.00	\$64,228.00	\$64,228.00	\$5,772.00	\$0.00	\$5,772.00	91.75
6901	TRACK	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,485.00	\$15.00	99.40
6904	CHOIR	\$26,000.00	\$0.00	\$0.00	\$26,000.00	\$26,407.54	(\$407.54)	101.57
6913	CHEERLEADERS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$2,125.00	\$375.00	85.00
6915	ACTIVITY DIRECTOR	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,070.00	(\$70.00)	101.40
7000	CONTINGENCIES (BUDGET ONLY)	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00
8110	OPERATING TRANSFERS OUT	\$626,000.00	\$40,000.00	\$40,000.00	\$586,000.00	\$0.00	\$586,000.00	6.39
21	CAPITAL OUTLAY	\$7,233,903.00	\$3,663,962.02	\$3,663,962.02	\$3,569,940.98	\$616,446.64	\$2,953,494.34	59.17

EXPENDITURE REPORT FUND, FUNCTION, OPR UNIT
EXHIBIT D

Account Number	Account Description	Revised Budget	During Month	To Date	Balance at EOM	Encumbrances	Unencumbered Balance	% of Budget
22	SPECIAL EDUCATION							
1221	PGMS-STDNT WITH MILD-MOD DISAB	\$2,763,997.00	\$5,485.00	\$5,485.00	\$2,758,512.00	\$1,578.91	\$2,756,933.09	0.26
1222	PGMS-STDNT WITH SEVERE DISAB	\$1,694,055.00	\$7,020.35	\$7,020.35	\$1,687,034.65	\$1,382.90	\$1,685,651.75	0.50
1223	DAY PROGRAMS	\$275,000.00	\$0.00	\$0.00	\$275,000.00	\$0.00	\$275,000.00	0.00
1224	RESIDENTIAL PROGRAMS	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00
1226	EARLY CHILDHOOD PROGRAMS	\$159,804.00	\$635.33	\$635.33	\$159,168.67	\$267.37	\$158,901.30	0.56
2134	NURSE SERVICES	\$71,884.00	\$129.00	\$129.00	\$71,755.00	\$0.00	\$71,755.00	0.18
2149	OTHER PSYCHOLOGICAL SERVICES	\$211,138.00	\$217.00	\$217.00	\$210,921.00	\$10,891.27	\$200,029.73	5.26
2159	OTHER SPEECH PATHOLOGY SERVICE	\$586,920.00	\$18,924.46	\$18,924.46	\$567,995.54	\$1,299.38	\$566,696.16	3.45
2169	OTHER AUDIOLOGY SERVICES	\$70,067.00	\$141.00	\$141.00	\$69,926.00	\$0.00	\$69,926.00	0.20
2172	OCCUPATIONAL THERAPY	\$93,164.00	\$6,741.62	\$6,741.62	\$86,422.38	\$0.00	\$86,422.38	7.24
2179	OTHER THERAPY SERVICES	\$74,778.00	\$0.00	\$0.00	\$74,778.00	\$0.00	\$74,778.00	0.00
2212	INSTRUCTION/CURRICULUM DEVELOP	\$23,461.00	\$0.00	\$0.00	\$23,461.00	\$0.00	\$23,461.00	0.00
2710	SPECIAL ED ADMIN COSTS	\$321,129.00	\$23,335.49	\$23,335.49	\$297,793.51	\$1,035.20	\$296,758.31	7.59
2736	MULTIPLE DISABILITIES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00
2741	OTHER HEALTH IMPAIRED	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00
2750	OTHER SPECIAL EDUCATION COSTS	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	0.00
2755	SPECIFIC LEARNING DISABLED	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00
22	SPECIAL EDUCATION	\$6,507,397.00	\$62,629.25	\$62,629.25	\$6,444,767.75	\$16,455.03	\$6,428,312.72	1.22
32	DEBT SERVICE QSCB 2010							
5000	DEBT SERVICES-LSE PURCHASE PMT	\$283,160.00	\$0.00	\$0.00	\$283,160.00	\$0.00	\$283,160.00	0.00
32	DEBT SERVICE QSCB 2010	\$283,160.00	\$0.00	\$0.00	\$283,160.00	\$0.00	\$283,160.00	0.00
51	FOOD SERVICE							
2561	SERVICE AREA DIRECTION	\$135,226.00	\$8,613.79	\$8,613.79	\$126,612.21	\$0.00	\$126,612.21	6.37
2562	FOOD PREPERATION/DISPENSING	\$1,582,349.00	\$4,661.73	\$4,661.73	\$1,577,687.27	\$215.40	\$1,577,471.87	0.31
2563	FOOD DELIVERY SERVICES	\$3,500.00	\$117.06	\$117.06	\$3,382.94	\$0.00	\$3,382.94	3.34
51	FOOD SERVICE	\$1,721,075.00	\$13,392.58	\$13,392.58	\$1,707,682.42	\$215.40	\$1,707,467.02	0.79
53	ENTERPRISE FUND							
2569	OTHER FOOD SERVICES	\$129,726.00	\$6,019.00	\$6,019.00	\$123,707.00	\$0.00	\$123,707.00	4.64
3500	CUSTODY AND CARE OF CHILDREN	\$87,323.00	\$110.00	\$110.00	\$87,213.00	\$0.00	\$87,213.00	0.13
3900	Drivers Education	\$31,262.00	\$505.02	\$505.02	\$30,756.98	\$0.00	\$30,756.98	1.62
53	ENTERPRISE FUND	\$248,311.00	\$6,634.02	\$6,634.02	\$241,676.98	\$0.00	\$241,676.98	2.67
66	EXPENDABLE CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$23,151.26	\$23,151.26	(\$23,151.26)	\$0.00	(\$23,151.26)	0.00
66	EXPENDABLE CUSTODIAL FUND	\$0.00	\$23,151.26	\$23,151.26	(\$23,151.26)	\$0.00	(\$23,151.26)	0.00
71	HIGH SCHOOL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$27,415.72	\$27,415.72	(\$27,415.72)	\$0.00	(\$27,415.72)	0.00
71	HIGH SCHOOL CUSTODIAL FUND	\$0.00	\$27,415.72	\$27,415.72	(\$27,415.72)	\$0.00	(\$27,415.72)	0.00
72	CENTRAL CUSTODIAL FUND							
6900	COMBINED ACTIVITIES	\$0.00	\$748.90	\$748.90	(\$748.90)	\$0.00	(\$748.90)	0.00
72	CENTRAL CUSTODIAL FUND	\$0.00	\$748.90	\$748.90	(\$748.90)	\$0.00	(\$748.90)	0.00

Meade School District
Claims for Payment
August 11, 2025

Vendor Name	Description	Amount
A&B BUSINESS	SUPPLIES	41.70
	VENDOR TOTAL	<u>41.70</u>
A&B WELDING	SUPPLIES	17.85
	VENDOR TOTAL	<u>17.85</u>
AC SUPPLY	SUPPLIES	1,740.01
AC SUPPLY	SUPPLIES	71.99
	VENDOR TOTAL	<u>1,812.00</u>
ACE HARDWARE	SUPPLIES	23.17
ACE HARDWARE	SUPPLIES	15.99
ACE HARDWARE	SUPPLIES	1.72
ACE HARDWARE	SUPPLIES	135.97
ACE HARDWARE	SUPPLIES	3.99
ACE HARDWARE	SUPPLIES	2,273.98
ACE HARDWARE	SUPPLIES	69.99
ACE HARDWARE	SUPPLIES	125.65
ACE HARDWARE	SUPPLIES	8.72
ACE HARDWARE	SUPPLIES	32.98
ACE HARDWARE	SUPPLIES	94.97
ACE HARDWARE	SUPPLIES	28.98
ACE HARDWARE	SUPPLIES	5.97
ACE HARDWARE	SUPPLIES	0.99
	VENDOR TOTAL	<u>2,823.07</u>
AED SUPERSTORE	SUPPLIES	1,667.00
	VENDOR TOTAL	<u>1,667.00</u>
AGEDNET	SUPPLIES	465.00
	VENDOR TOTAL	<u>465.00</u>
AMAZON	SUPPLIES	253.29
AMAZON	SUPPLIES	90.00
AMAZON	SUPPLIES	44.55
AMAZON	SUPPLIES	545.74
AMAZON	SUPPLIES	(524.75)
AMAZON	SUPPLIES	20.99
AMAZON	SUPPLIES	50.94
AMAZON	SUPPLIES	57.93
AMAZON	SUPPLIES	50.94
AMAZON	SUPPLIES	25.47
AMAZON	SUPPLIES	50.94
AMAZON	SUPPLIES	25.47
AMAZON	SUPPLIES	15.92
AMAZON	SUPPLIES	(446.29)
AMAZON	SUPPLIES	103.20
AMAZON	SUPPLIES	270.52
AMAZON	SUPPLIES	188.35
AMAZON	SUPPLIES	603.63
AMAZON	SUPPLIES	660.72
AMAZON	SUPPLIES	209.76
AMAZON	SUPPLIES	339.90
AMAZON	SUPPLIES	65.98

AMAZON	SUPPLIES	220.15
AMAZON	SUPPLIES	719.92
AMAZON	SUPPLIES	74.74
AMAZON	SUPPLIES	48.99
AMAZON	SUPPLIES	659.00
AMAZON	SUPPLIES	177.57
AMAZON	SUPPLIES	4.02
AMAZON	SUPPLIES	50.32
AMAZON	SUPPLIES	354.16
	VENDOR TOTAL	<u>5,012.07</u>
AMICK	REPAIR	320.30
AMICK	REPAIR	912.19
AMICK	REPAIR	866.58
	VENDOR TOTAL	<u>2,099.07</u>
AMPLIFY EDU	CURRICULUM	4,388.16
AMPLIFY EDU	CURRICULUM	13,564.00
	VENDOR TOTAL	<u>17,952.16</u>
ANDREWS KAYE	WORKER	225.20
	VENDOR TOTAL	<u>225.20</u>
ARCHITECTURAL SPECIALTIES	WEST GYM DOOR	27,794.91
	VENDOR TOTAL	<u>27,794.91</u>
BH COUNSELING	COUNSELING	220.00
BH COUNSELING	COUNSELING	220.00
	VENDOR TOTAL	<u>440.00</u>
BH CHEMICAL	EQUIPMENT	2,737.19
	VENDOR TOTAL	<u>2,737.19</u>
BH ENERGY	UTILITIES	49,531.64
	VENDOR TOTAL	<u>49,531.64</u>
BHSS	MEMBERSHIP	3,000.00
	VENDOR TOTAL	<u>3,000.00</u>
BLICK ART	SUPPLIES	4,707.58
	VENDOR TOTAL	<u>4,707.58</u>
BOOMERANG PROJECT	SUBSCRIPTION	438.90
	VENDOR TOTAL	<u>438.90</u>
CARLS	REPAIR	101.38
	VENDOR TOTAL	<u>101.38</u>

CASH	START UP MONEY	6,000.00
	VENDOR TOTAL	<u>6,000.00</u>
CBH	FUEL	1,105.96
	VENDOR TOTAL	<u>1,105.96</u>
CDW-G	EQUIPMENT	5,270.00
CDW-G	EQUIPMENT	1,148.50
CDW-G	EQUIPMENT	574.25
CDW-G	EQUIPMENT	1,148.50
CDW-G	EQUIPMENT	13,281.00
	VENDOR TOTAL	<u>21,422.25</u>
CEDAR SHORE	TRAVEL	361.44
	VENDOR TOTAL	<u>361.44</u>
CENTRAL MEADE	RENTAL	1,380.00
	VENDOR TOTAL	<u>1,380.00</u>
CENTURYLINK	PHONE	73.16
	VENDOR TOTAL	<u>73.16</u>
CERAMIC SHOP	EQUIPMENT	2,054.00
	VENDOR TOTAL	<u>2,054.00</u>
CITY SUMMERSET	UTILITIES	14.60
CITY SUMMERSET	SRO	769.41
	VENDOR TOTAL	<u>784.01</u>
COMBINED BUILDING	REPAIR	360.00
	VENDOR TOTAL	<u>360.00</u>
COMMTECH	911 SERVICE	106.84
COMMTECH	LICENSE	6,407.10
COMMTECH	WW CABLING PROJECT	20,484.71
	VENDOR TOTAL	<u>26,998.65</u>
CONSOLIDATED ELECTRICAL	SUPPLIES	6.31
	VENDOR TOTAL	<u>6.31</u>
CRUM ELECTRIC	SUPPLIES	61.80
CRUM ELECTRIC	SUPPLIES	569.40
CRUM ELECTRIC	SUPPLIES	62.63
CRUM ELECTRIC	SUPPLIES	392.10
	VENDOR TOTAL	<u>1,085.93</u>
CURRICULUM ASSOCIATES	SOFTWARE	53,220.00
	VENDOR TOTAL	<u>53,220.00</u>

DAKOTA EQUIPMENT	RENTAL	423.46	
	VENDOR TOTAL	<u>423.46</u>	
DAKOTA POTTERS	SUPPLIES	989.94	
	VENDOR TOTAL	<u>989.94</u>	
DELTA DENTAL	INSURANCE	19,522.50	
	VENDOR TOTAL	<u>19,522.50</u>	
DOLLAMUR SPORTS	EQUIPMENT	2,125.00	
	VENDOR TOTAL	<u>2,125.00</u>	
EMEDCO	EQUIPMENT	191.52	
EMEDCO	EQUIPMENT	13.37	
	VENDOR TOTAL	<u>204.89</u>	
EMS LINQ	SOFTWARE	14,315.88	
	VENDOR TOTAL	<u>14,315.88</u>	
ESGI	SOFTWARE	50.41	
ESGI	SOFTWARE	126.03	
ESGI	SOFTWARE	50.41	
ESGI	SOFTWARE	50.41	
ESGI	SOFTWARE	50.41	
ESGI	SOFTWARE	5,040.98	
ESGI	SOFTWARE	5,040.98	
ESGI	SOFTWARE	1,890.37	
	VENDOR TOTAL	<u>12,300.00</u>	
EWELL EDUCATIONAL	SUBSCRIPTION	540.00	
	VENDOR TOTAL	<u>540.00</u>	
EXPLORE LEARNING	CURRICULUM	3,295.00	
	VENDOR TOTAL	<u>3,295.00</u>	
FAITH INDEPENDENT	PUBLISHING	424.91	
FAITH INDEPENDENT	PUBLISHING	587.67	
	VENDOR TOTAL	<u>1,012.58</u>	
FRANKLIN SPORTS	SUPPLIES	281.26	
FRANKLIN SPORTS	SUPPLIES	(16.43)	
	VENDOR TOTAL	<u>264.83</u>	
GLASS SHOP	SUPPLIES	105.34	
GLASS SHOP	SUPPLIES	44.97	
	VENDOR TOTAL	<u>150.31</u>	

GOGUARDIAN	TEXTBOOKS	15,523.86
GOGUARDIAN	TEXTBOOKS	7,960.49
GOGUARDIAN	TEXTBOOKS	9,079.65
	VENDOR TOTAL	<u>32,564.00</u>
GOLDENWEST	UTILITIES	63.95
GOLDENWEST	UTILITIES	103.95
GOLDENWEST	UTILITIES	83.95
GOLDENWEST	UTILITIES	63.95
GOLDENWEST	UTILITIES	63.95
GOLDENWEST	UTILITIES	44.46
GOLDENWEST	UTILITIES	142.38
GOLDENWEST	UTILITIES	44.46
GOLDENWEST	UTILITIES	46.46
GOLDENWEST	UTILITIES	46.46
	VENDOR TOTAL	<u>703.97</u>
GOPHER	EQUIPMENT	3,248.90
GOPHER	EQUIPMENT	1,658.52
	VENDOR TOTAL	<u>4,907.42</u>
GRAND ELECTRIC	UTILITIES	67.71
GRAND ELECTRIC	UTILITIES	142.69
	VENDOR TOTAL	<u>210.40</u>
GREAT WESTERN TIRE	REPAIR	273.12
GREAT WESTERN TIRE	REPAIR	824.00
	VENDOR TOTAL	<u>1,097.12</u>
GREENSCAPE	LAWN CARE	202.89
GREENSCAPE	LAWN CARE	1,200.80
GREENSCAPE	LAWN CARE	1,388.73
GREENSCAPE	LAWN CARE	162.05
GREENSCAPE	LAWN CARE	435.85
	VENDOR TOTAL	<u>3,390.32</u>
GRIZZLY	EQUIPMENT	2,014.97
GRIZZLY	EQUIPMENT	2,249.93
	VENDOR TOTAL	<u>4,264.90</u>
HAUFF	EQUIPMENT	3,202.00
HAUFF	EQUIPMENT	11,994.00
HAUFF	EQUIPMENT	41.75
HAUFF	EQUIPMENT	440.00
HAUFF	EQUIPMENT	1,319.05
HAUFF	EQUIPMENT	1,030.30
HAUFF	EQUIPMENT	3,937.00
HAUFF	EQUIPMENT	422.40
HAUFF	EQUIPMENT	1,652.91
HAUFF	EQUIPMENT	2,517.00
HAUFF	EQUIPMENT	2,517.00
HAUFF	EQUIPMENT	1,435.00

HAUFF	EQUIPMENT	864.00
HAUFF	EQUIPMENT	3,510.12
HAUFF	EQUIPMENT	2,485.00
	VENDOR TOTAL	<u>37,367.53</u>
HEGGERTY	SUBSCRIPTION	101.00
	VENDOR TOTAL	<u>101.00</u>
HILTON INN	TRAVEL	899.37
	VENDOR TOTAL	<u>899.37</u>
HOLIDAY INN	TRAVEL	327.00
	VENDOR TOTAL	<u>327.00</u>
HOME DEPOT	EQUIPMENT	1,403.00
	VENDOR TOTAL	<u>1,403.00</u>
HOT SHOT OVEN	EQUIPMENT	1,272.00
	VENDOR TOTAL	<u>1,272.00</u>
IMAGINE LEARNING	SOFTWARE	21,887.50
	VENDOR TOTAL	<u>21,887.50</u>
INDUSTRIAL 4 LESS	EQUIPMENT	148.57
	VENDOR TOTAL	<u>148.57</u>
INNOVATIVE	EQUIPMENT	1,664.00
INNOVATIVE	EQUIPMENT	24,548.60
INNOVATIVE	SUPPLIES	102.71
INNOVATIVE	SUPPLIES	174.68
INNOVATIVE	SUPPLIES	119.14
INNOVATIVE	SUPPLIES	99.35
INNOVATIVE	SUPPLIES	60.26
INNOVATIVE	SUPPLIES	644.92
INNOVATIVE	SUPPLIES	238.96
INNOVATIVE	SUPPLIES	260.38
INNOVATIVE	SUPPLIES	267.37
INNOVATIVE	SUPPLIES	181.48
INNOVATIVE	SUPPLIES	83.70
INNOVATIVE	SUPPLIES	272.78
INNOVATIVE	SUPPLIES	121.60
INNOVATIVE	SUPPLIES	46.88
INNOVATIVE	SUPPLIES	216.84
INNOVATIVE	SUPPLIES	101.16
INNOVATIVE	SUPPLIES	102.34
INNOVATIVE	SUPPLIES	115.65
INNOVATIVE	SUPPLIES	230.76
INNOVATIVE	SUPPLIES	850.20
INNOVATIVE	SUPPLIES	803.90
INNOVATIVE	SUPPLIES	689.54
INNOVATIVE	SUPPLIES	695.93
INNOVATIVE	SUPPLIES	149.12

INNOVATIVE	SUPPLIES	44.42
INNOVATIVE	SUPPLIES	109.88
INNOVATIVE	SUPPLIES	80.91
INNOVATIVE	SUPPLIES	115.12
INNOVATIVE	SUPPLIES	145.20
INNOVATIVE	SUPPLIES	145.72
INNOVATIVE	SUPPLIES	77.38
INNOVATIVE	SUPPLIES	144.03
INNOVATIVE	SUPPLIES	76.35
INNOVATIVE	SUPPLIES	215.40
INNOVATIVE	SUPPLIES	49.87
	VENDOR TOTAL	<u>34,046.53</u>
INTERTRONIX	EQUIPMENT	158.74
	VENDOR TOTAL	<u>158.74</u>
KIEFFER	UTILITIES	380.36
KIEFFER	UTILITIES	954.76
	VENDOR TOTAL	<u>1,335.12</u>
KNECHT'S	SUPPLIES	20.15
	VENDOR TOTAL	<u>20.15</u>
KRCS	RENT	720.00
	VENDOR TOTAL	<u>720.00</u>
KSB LAW	TRAINING	1,750.00
	VENDOR TOTAL	<u>1,750.00</u>
LAB-AIDS	SUPPLIES	883.95
	VENDOR TOTAL	<u>883.95</u>
LEGENDARY ELECTRIC	REPAIR	2,881.80
	VENDOR TOTAL	<u>2,881.80</u>
LOOM	SUBSCRIPTION	396.00
	VENDOR TOTAL	<u>396.00</u>
LOOSE ENDZ CLEANING	CONTRACTED CLEANING	20,839.94
	VENDOR TOTAL	<u>20,839.94</u>
LOWE ROOFING	ROOF REPLACEMENT	83,305.00
LOWE ROOFING	ROOF REPLACEMENT	99,345.00
	VENDOR TOTAL	<u>182,650.00</u>
MARCO	SOFTWARE	6,746.25
MARCO	SOFTWARE	862.16
	VENDOR TOTAL	<u>7,608.41</u>

MB LANDSCAPE	LAWN CARE	3,135.00
MB LANDSCAPE	LAWN CARE	3,280.00
MB LANDSCAPE	LAWN CARE	396.00
MB LANDSCAPE	LAWN CARE	960.00
MB LANDSCAPE	LAWN CARE	300.00
	VENDOR TOTAL	<u>8,071.00</u>

MCGRAW-HILL	CURRICULUM	22,501.98
MCGRAW-HILL	CURRICULUM	2,685.60
MCGRAW-HILL	CURRICULUM	2,229.18
MCGRAW-HILL	CURRICULUM	12,158.40
MCGRAW-HILL	CURRICULUM	1,908.00
	VENDOR TOTAL	<u>41,483.16</u>

MEADE CO SHERIFF	SRO SERVICES	434.98
MEADE CO SHERIFF	SRO SERVICES	50.00
	VENDOR TOTAL	<u>484.98</u>

MEDCO	SUPPLIES	362.85
	VENDOR TOTAL	<u>362.85</u>

MENARDS	SUPPLIES	49.47
MENARDS	SUPPLIES	19.98
MENARDS	SUPPLIES	42.05
MENARDS	SUPPLIES	101.16
MENARDS	SUPPLIES	82.65
MENARDS	SUPPLIES	48.30
	VENDOR TOTAL	<u>343.61</u>

MHS	SUPPLIES	1,706.25
	VENDOR TOTAL	<u>1,706.25</u>

MIDCO	UTILITIES	2,760.39
MIDCO	UTILITIES	1,053.72
MIDCO	UTILITIES	86.53
MIDCO	UTILITIES	250.60
MIDCO	UTILITIES	86.65
MIDCO	UTILITIES	204.56
MIDCO	UTILITIES	160.39
MIDCO	UTILITIES	160.39
MIDCO	UTILITIES	160.39
MIDCO	UTILITIES	1,093.62
MIDCO	UTILITIES	86.38
MIDCO	UTILITIES	50.25
MIDCO	UTILITIES	262.34
MIDCO	UTILITIES	39.55
MIDCO	UTILITIES	39.55
	VENDOR TOTAL	<u>6,495.31</u>

MIDCONTINENT	TESTING	130.00
	VENDOR TOTAL	<u>130.00</u>

MDU	UTILITIES	5,114.57	
	VENDOR TOTAL	<u>5,114.57</u>	
MOSYLE	SOFTWARE	19,267.00	
	VENDOR TOTAL	<u>19,267.00</u>	
NAPA	SUPPLIES	59.94	
NAPA	SUPPLIES	3.49	
NAPA	SUPPLIES	120.25	
	VENDOR TOTAL	<u>183.68</u>	
OTIS	SERVICE AGREEMENT	1,836.84	
	VENDOR TOTAL	<u>1,836.84</u>	
PARK AVENUE	REPAIR	36.00	
	VENDOR TOTAL	<u>36.00</u>	
PAR	SUPPLIES	307.50	
	VENDOR TOTAL	<u>307.50</u>	
PEARSON	CURRICULUM	567.00	
PEARSON	CURRICULUM	6,800.40	
PEARSON	PSYCH ASSESMENTS	286.97	
PEARSON	PSYCH ASSESMENTS	4,424.30	
	VENDOR TOTAL	<u>12,078.67</u>	
POPLERS	MUSIC	341.40	
	VENDOR TOTAL	<u>341.40</u>	
POWER HOUSE	SUPPLIES	89.61	
	VENDOR TOTAL	<u>89.61</u>	
QUILL	SUPPLIES	107.31	
	VENDOR TOTAL	<u>107.31</u>	
RASMUSSEN	BOILER REPLACEMENT	37,065.00	
	VENDOR TOTAL	<u>37,065.00</u>	
RATWIK, ROSZAK & MALONEY	LEGAL SERVICES	5,859.94	
	VENDOR TOTAL	<u>5,859.94</u>	
REALITYWORKS	SUPPLIES	1,664.98	
	VENDOR TOTAL	<u>1,664.98</u>	
REFUSE	UTILITIES	746.21	
	VENDOR TOTAL	<u>746.21</u>	

REGION IV ADMI	REGISTRATION	500.00
	VENDOR TOTAL	<u>500.00</u>
RICHTERS	REPAIR	130.99
RICHTERS	REPAIR	558.30
RICHTERS	REPAIR	91.54
RICHTERS	REPAIR	91.54
	VENDOR TOTAL	<u>872.37</u>
RIDDEL	REPAIR	4,270.70
	VENDOR TOTAL	<u>4,270.70</u>
RIVERSIDE	EQUIPMENT	185.00
RIVERSIDE	EQUIPMENT	1,478.00
	VENDOR TOTAL	<u>1,663.00</u>
ROCHESTER 100	SUPPLIES	840.00
	VENDOR TOTAL	<u>840.00</u>
ROGUE	EQUIPMENT	1,689.02
	VENDOR TOTAL	<u>1,689.02</u>
RUNNINGS	SUPPLIES	29.99
RUNNINGS	SUPPLIES	(29.99)
RUNNINGS	SUPPLIES	12.46
RUNNINGS	SUPPLIES	27.90
	VENDOR TOTAL	<u>40.36</u>
SCHOOL OUTFITTERS	NEW BLEACHERS	8,068.40
	VENDOR TOTAL	<u>8,068.40</u>
SCHOOL SPECIALTY	SUPPLIES	200.94
SCHOOL SPECIALTY	SUPPLIES	105.86
SCHOOL SPECIALTY	SUPPLIES	47.62
SCHOOL SPECIALTY	SUPPLIES	145.19
SCHOOL SPECIALTY	SUPPLIES	131.90
SCHOOL SPECIALTY	SUPPLIES	63.75
SCHOOL SPECIALTY	SUPPLIES	290.77
SCHOOL SPECIALTY	SUPPLIES	125.00
SCHOOL SPECIALTY	SUPPLIES	161.95
SCHOOL SPECIALTY	SUPPLIES	84.20
SCHOOL SPECIALTY	SUPPLIES	82.98
SCHOOL SPECIALTY	SUPPLIES	538.91
SCHOOL SPECIALTY	SUPPLIES	717.50
SCHOOL SPECIALTY	SUPPLIES	204.74
SCHOOL SPECIALTY	SUPPLIES	182.33
SCHOOL SPECIALTY	SUPPLIES	1,206.86
SCHOOL SPECIALTY	SUPPLIES	1,529.16
SCHOOL SPECIALTY	SUPPLIES	705.76
	VENDOR TOTAL	<u>6,525.42</u>

SDASSN CTE	REGISTRATION	290.00
	VENDOR TOTAL	<u>290.00</u>
SERVALL	LAUNDRY SERVICES	75.07
SERVALL	LAUNDRY SERVICES	75.07
SERVALL	LAUNDRY SERVICES	35.13
	VENDOR TOTAL	<u>185.27</u>
SHERWIN	SUPPLIES	177.20
SHERWIN	SUPPLIES	44.36
	VENDOR TOTAL	<u>221.56</u>
SNA	REFUND	(175.00)
	VENDOR TOTAL	<u>(175.00)</u>
SOLUTION TREE	PROFESSIONAL DEVELOPMENT	6,400.00
	VENDOR TOTAL	<u>6,400.00</u>
SPEEDY LUBE	REPAIR	125.97
SPEEDY LUBE	REPAIR	80.18
SPEEDY LUBE	REPAIR	49.99
	VENDOR TOTAL	<u>256.14</u>
STAPLES	SUPPLIES	247.24
STAPLES	SUPPLIES	382.50
STAPLES	SUPPLIES	4,147.38
STAPLES	SUPPLIES	10.50
STAPLES	SUPPLIES	6,320.28
STAPLES	SUPPLIES	93.00
	VENDOR TOTAL	<u>11,200.90</u>
STRAIGHTTALK	SUPPLIES	36.39
	VENDOR TOTAL	<u>36.39</u>
STUDER	PROFESSIONAL DEVELOPMENT	17,908.00
	VENDOR TOTAL	<u>17,908.00</u>
STURGIS TIRE	REPAIR	30.40
	VENDOR TOTAL	<u>30.40</u>
STURGIS CITY	UTILITIES	417.09
STURGIS CITY	UTILITIES	312.61
STURGIS CITY	UTILITIES	1,508.70
STURGIS CITY	UTILITIES	2,852.61
STURGIS CITY	UTILITIES	2,368.84
STURGIS CITY	UTILITIES	348.09
	VENDOR TOTAL	<u>7,807.94</u>

SUCCESS BY DESIGN	SUPPLIES	1,235.85
	VENDOR TOTAL	<u>1,235.85</u>
SUN LIFE	INSURANCE	3,839.00
SUN LIFE	INSURANCE	3,904.75
	VENDOR TOTAL	<u>7,743.75</u>
SWEETWATER SOUND	EQUIPMENT	1,379.75
	VENDOR TOTAL	<u>1,379.75</u>
SYNCHRONY BANK	FOOD	29.76
SYNCHRONY BANK	FOOD	72.23
SYNCHRONY BANK	FOOD	85.98
SYNCHRONY BANK	EQUIPMENT	1,196.92
	VENDOR TOTAL	<u>1,384.89</u>
TEACHER CREATED RESOURCES	SUPPLIES	31.96
	VENDOR TOTAL	<u>31.96</u>
TEACHER INNOVATIONS	SOFTWARE	11.88
TEACHER INNOVATIONS	SOFTWARE	71.93
TEACHER INNOVATIONS	SOFTWARE	7.84
TEACHER INNOVATIONS	SOFTWARE	14.00
TEACHER INNOVATIONS	SOFTWARE	17.98
TEACHER INNOVATIONS	SOFTWARE	671.74
TEACHER INNOVATIONS	SOFTWARE	1,091.74
TEACHER INNOVATIONS	SOFTWARE	586.97
TEACHER INNOVATIONS	SOFTWARE	711.92
TEACHER INNOVATIONS	SOFTWARE	629.00
TEACHER INNOVATIONS	SOFTWARE	105.00
	VENDOR TOTAL	<u>3,920.00</u>
TPT	SUPPLIES	21.25
TPT	SUPPLIES	49.00
	VENDOR TOTAL	<u>70.25</u>
TEMPTECH	SUPPLIES	90.00
TEMPTECH	SUPPLIES	3,024.18
	VENDOR TOTAL	<u>3,114.18</u>
TERI KINSLEY DESIGNS	SUPPLIES	416.00
	VENDOR TOTAL	<u>416.00</u>
TRACTOR SUPPLY	SUPPLIES	449.96
	VENDOR TOTAL	<u>449.96</u>
TVEIDT BERNIE	SERVICES	200.00
	VENDOR TOTAL	<u>200.00</u>

USD	TUITION	1,854.60
USD	TUITION	2,904.60
	VENDOR TOTAL	<u>4,759.20</u>
US BANK	PRINTER LEASE	28,284.78
	VENDOR TOTAL	<u>28,284.78</u>
VANWAY	SUPPLIES	12.00
	VENDOR TOTAL	<u>12.00</u>
VARSITY BOUND	SOFTWARE	122.59
VARSITY BOUND	SOFTWARE	762.76
VARSITY BOUND	SOFTWARE	81.72
VARSITY BOUND	SOFTWARE	149.83
VARSITY BOUND	SOFTWARE	190.69
VARSITY BOUND	SOFTWARE	11,577.60
VARSITY BOUND	SOFTWARE	6,224.66
VARSITY BOUND	SOFTWARE	6,674.15
	VENDOR TOTAL	<u>25,784.00</u>
VEVOR	EQUIPMENT	1,405.18
VEVOR	EQUIPMENT	1,876.58
	VENDOR TOTAL	<u>3,281.76</u>
VISIBLE DIFFERENCE JANITORIAL	CONTRACTED CLEANING	13,961.49
	VENDOR TOTAL	<u>13,961.49</u>
WAGWORKS	FEES	351.00
	VENDOR TOTAL	<u>351.00</u>
WAREING	REPAIR	2,902.85
	VENDOR TOTAL	<u>2,902.85</u>
WEBSTAIRANT	SUPPLIES	42.18
WEBSTAIRANT	SUPPLIES	42.17
WEBSTAIRANT	SUPPLIES	42.17
	VENDOR TOTAL	<u>126.52</u>
WELLMARK	INSURANCE	253,650.00
	VENDOR TOTAL	<u>253,650.00</u>
WENGER	EQUIPMENT	26,407.54
	VENDOR TOTAL	<u>26,407.54</u>
WEST RIVER	UTILITIES	674.50
WEST RIVER	UTILITIES	184.11
WEST RIVER	UTILITIES	363.92

WEST RIVER	UTILITIES		80.23
		VENDOR TOTAL	<u>1,302.76</u>
WEX	FUEL		825.32
		VENDOR TOTAL	<u>825.32</u>
WW WATER	UTILITIES		96.00
		VENDOR TOTAL	<u>96.00</u>
ZOHO	SOFTWARE		1,795.00
		VENDOR TOTAL	<u>1,795.00</u>

GENERAL FUNDS	\$ 515,638.78
CAPITAL OUTLAY	\$ 611,901.41
SPECIAL SERVICES	\$ 86,960.67
FOOD SERVICE	\$ 29,924.23
ENTERPRISE	<u>\$ 6,506.01</u>
TOTAL EXPENDITURES	\$ 1,250,931.10

Coaches (7-12) - 2025-26 School Year as of 8/7/2025

Girls Soccer		Boys Basketball	
	Name		Name
Head Coach	Paul Smith	Head Coach	Aaron Noteboom
Assistant Coach	Alexa Buckley	Assistant Coach	Pat Cass
Volunteer Coach	Riley Burke	Assistant Coach	Steve Hilton
Boys Soccer		Boys Basketball	
	Name		Name
Head Coach	Tyler Louder	Volunteer Coach	Nick Nagel
Assistant Coach	Thor Sundstrom	Volunteer Coach	Jake Killinger
Volunteer Coach		SWMS Coach - 8A	Joseph Fasso
Cross Country		Boys Basketball	
	Name		Name
Head Coach	Blake Proefrock	SWMS Coach - 8B	
Assistant Coach	Scott Peterson	SWMS Coach - 7A	Carsey Clement
SWMS Head	Kristin Cammack	SWMS Coach - 7B	Roxy Murphy
SWMS Asst.	Taylor Olson	SBMS Coach - 8A	Alexa Buckley
SBMS Head	Cooper Stanforth	SBMS Coach - 8B	Billy Carpenter
SBMS Asst.	Courtney Murray	SBMS Coach - 7A	Keenan Justice
		SBMS Coach - 7B	Colton Juso
Cheer		Girls Basketball	
	Name		Name
Head Coach	Brooke Wuebben	Head Coach	Courtney Pool
Assistant Coach	Rachel Neuschwander	Assistant Coach	Josie Dirksen
Volunteer Coach	Mercedes Vander Wal	Assistant Coach	Lexi Long
Boys Golf		Girls Basketball	
	Name		Name
Head Coach	Steve Keszler	Volunteer Coach	Ward Anderson
Volunteer Coach	Dana Limbo	Volunteer Coach	Taylor Anderson
		SWMS Coach - 8A	Roxanne Murphy
Volleyball		Girls Basketball	
	Name		Name
Head Coach	Timmi Lewis	SWMS Coach - 8B	
Assistant Coach - JV	Katie O'Boyle	SWMS Coach - 7A	Carsey Clement
Assistant Coach - C/9th	Renee Herringer-Deome	SWMS Coach - 7B	Kayleen Selfridge
Volunteer Coach		SBMS Coach - 8A	Alexa Buckley
SWMS Coach - 8A	Roxy Murphy	SBMS Coach - 8B	Cami Wenk
SWMS Coach - 8B	Twyla Barden	SBMS Coach - 7A	Colton Juso
SWMS Coach - 7A	Ashley Abell	SBMS Coach - 7B	Billy Carpenter
SWMS Coach - 7B	Jada Schmagel	Wrestling	
SBMS Coach - 7A	Loree Schlichtemeier		Name
SBMS Coach - 7B	Sara McCurdy	Head Coach	Mike Abell
SBMS Coach - 8A	Darla Aspen	Assistant Coach	Steve Keszler
SBMS Coach - 8B	Megan Burgner	Assistant Coach	Jason Schlichtemeier
Football		Assistant Coach	Bryce Leonhardt
	Name	Assistant Coach	Rance Sivertsen
Head Coach	Chris Koletzky	Assistant Coach	Jon Pierson
Assistant Coach	Ward Anderson	Volunteer Coach	Ashley Abell
Assistant Coach	Tyler Lewis	Volunteer Coach	Kyler Henderson
Assistant Coach	Dan Graf	Volunteer Coach	Zak Juelfs
Assistant Coach	Pat Cass	Volunteer Coach	Daren Snyder
Assistant Coach	Nathan Rohloff	SWMS Head	Jason Schlichtemeier
Assistant Coach	Coleman Johnson	SWMS Asst.	Bryce Leonhardt
Assistant Coach	Dusty Hess	SBMS Head	Anson Juelfs
		SBMS Asst.	Tyler Lewis

Volunteer Coach			SBMS Volunteer	Edward Heisinger
Volunteer Coach	Tom Donney		Track	Name
Volunteer Coach			Head Coach	Blake Proefrock
Volunteer Coach	Brian Jost		Assistant Coach	Scott Peterson
SWMS Coach - 8	Jon Pierson		Assistant Coach	Brittany Songer
SWMS Coach - 8	Bryce Leonhardt		Assistant Coach	Chris Koletzky
SWMS Coach - 7	Mike Abell		Assistant Coach	Ward Anderson
SWMS Coach - 7	Jason Schlichtemeier		Assistant Coach	Kristi Cammack
SBMS Coach - 8	Cody Uran		Volunteer Coach	Chad Hedderman
SBMS Coach - 8	Ethan Fritel		Volunteer Coach	Mike Brant
SBMS Coach - 7	Keenan Justice		SWMS Head	Scottie Bruch
SBMS Coach - 7	Aaron Noteboom		SWMS Asst.	Mike Abell
Debate	Name		SWMS Asst.	Ashley Abell
Head Coach	Tamara Voight		SWMS Asst.	Josie Dirksen
Assistant Coach	Rebekah Schmidt		SWMS Asst.	Jon Pierson
SWMS Coach	Megan Oviatt		SWMS Volunteer	
SBMS Coach	Cami Wenk		SBMS Head	Cooper Stanforth
Oral Interp	Name		SBMS Asst.	Aaron Noteboom
Head Coach	Jenece Holzbauer		SBMS Asst.	Katie O'Boyle
SWMS Coach	-		SBMS Asst.	Courtney Murray
SBMS Coach	-		SBMS Asst.	Kattie Bland
Band	Name		Girls Golf	Name
Head Director	Emily Young		Head Coach	Steve Keszler
SWMS/SBMS	Gary Nelson		Assistant Coach	
Chorus	Name		Girls Softball	Name
Head Director	Jennifer Loftin		Head Coach	Kayleen Selfridge
SWMS/SBMS	Hillary Hill		Volunteer Coach	Jami Anderson
Drama	Name			
Head Director	Hillary Hill		Junior Class Advisors	
Volunteer Coach	Teresa Bartlett		Split	Vanessa Bridges
SWMS Director			Split	Jennifer Loftin
SWMS Asst. Director	Gina Soriano		Senior Class Advisors	
SBMS Director	Carol Waider		Split	Stephanie Kaufman
SBMS Asst. Director	Katie Harrington		Split	Kari Van Zee
Yearbook	Name		Split	Jenece Holzbauer
Head Advisor	Daleena Craig			
SWMS Advisor	Kristi Cammack			
SBMS Advisor	Cami Wenk		Rural Volleyball	
Journalism	Name		Head Coach	Amy Wilcox
Head Advisor	Daleena Craig		Asst Coach	Cassie Rhoden
FFA	Name		Rural Basketball	
Head Advisor	Stran Holben		Coach	Jade Keffeler
Volunteer Coach	Sidney Peterson		Coach	Kaitlyn Keffeler
Student Council	Name		Coach	Trent Schuelke
Head Advisor	Matt Mott		Coach	JJ Elshere
SWMS Advisor	Kristi Cammack/Mikayla Wilson		Coach	Dusty Hatch

SBMS Advisor	Grace Steinley full FTE		Coach	Chase Arneson
Knowledge Bowl	Name		Rural Track	
Head Advisor	Jean Karsten		Head Coach	Lexi Long
SWMS Advisor	Tammy Neilan			
SBMS Advisor	Billy Carpenter		Special Olympics	
Prostart	Name		Head Coach	Carmen Scarborough
Head Advisor	Mica Sulzbach-Bataille		Asst Coach	Macenzie Ramola
FCCLA				
Head Advisor	Kari Van Zee			
Volunteer Coach	Lorrae Aker			
Volunteer Coach	Catherine Yaw			



To Build Knowledge and Skills for Success Today and Tomorrow”

Policy JFC: STUDENT CONDUCT

Status: ADOPTED

Original Adopted Date: 08/11/2025 | Last Revised Date: 08/11/2025 | Last Reviewed Date: 08/11/2025

Reviewed Annually: No	Required in Student Handbook: Yes	Required in Staff Handbook: No
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Students in the District are expected to act in an appropriate and responsible manner. Such behavior will reflect favorably on the student and on the school, will show consideration for other students, and will create a positive school environment in which to learn and work.

All students have individual responsibilities and obligations in their conduct toward other people and with respect to property. Examples of student conduct on school grounds, on school buses or at school activities which will subject a student to suspension, expulsion or other disciplinary action, and which may be reported to the legal authorities and subject to legal consequences, include, but are not limited to:

1. Causing or attempting to cause damage to school property, or stealing or attempting to steal school property.
2. Causing or attempting to cause damage to private property, or stealing or attempting to steal private property.
3. Causing or attempting to cause physical injury to another person except in self-defense, or threatening to do so.
4. Assault or threatening a student or staff member with bodily harm.
5. Possession of any firearm, knife, explosive or other weapon or dangerous object.
6. Possession, use, or being under the influence of any controlled drug or substance without a physician's prescription.
7. Possession, use or under the influence of alcohol or illegal drug or substance.
8. Possession or use of any tobacco product or vaping product.
9. Making false fire alarms or bomb threats or similar threats.
10. Cheating on schoolwork or tests: Cheating includes, but is not limited to, plagiarism; assisting others in cheating; using programmable calculators, artificial intelligence, social media, or other digital technologies in ways not authorized by the teacher; and possessing, either digitally or physically, unauthorized schoolwork or test materials.
11. Inappropriate use of computers, networks, Internet, Distance Learning, etc.
12. Using lewd, profane or obscene language, displaying lewd, profane or obscene language or pictures, or lewd or indecent exposure.
13. Sexually harassing any other person.
14. Defying the valid authority of school employees.
15. Conduct in a classroom, hallway, or any other location on school property or on a school bus which is disruptive.
16. Harassment (including hazing) of any other student or staff member of the School District or any other person who is on the property of the School District.
17. Bullying
18. Racial or ethnic slurs.

*Copies of this policy shall be made available to parents and to all students, either through being reprinted in student handbooks or the district website.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SDCL 13-32-5	<u>Injury to school property</u>
SDCL 13-32-6	<u>Disturbance of school as a misdemeanor</u>
SDCL 13-32-7	<u>Possession of firearms on school grounds</u>
SDCL 22-14A-24	<u>Use of substance or device to communicate a threat</u>
SDCL 22-14A-25	<u>Use of hoax substance or device to cause fear</u>
SDCL 25-5-15	<u>Parental liability for willful acts of child</u>
Cross References	
Code	Description
ABAD	<u>Parent's Rights</u>
ACAA	<u>SEXUAL HARASSMENT</u>
ACAA-R(1)	<u>SEXUAL HARASSMENT - Regulation</u>
ACAA-E(1)	<u>SEXUAL HARASSMENT - COMPLAINT REPORT FORM</u>
ACAA-E(2)	<u>SEXUAL HARASSMENT - COMPLAINT APPEAL TO THE SUPERINTENDENT</u>
ACAA-E(3)	<u>SEXUAL HARASSMENT - COMPLAINT APPEAL TO THE SCHOOL BOARD</u>
IIBFA	<u>USE OF ARTIFICIAL INTELLIGENCE TECHNOLOGY</u>
JFCC	<u>STUDENT CONDUCT ON SCHOOL BUSES</u>
JFCD	<u>BULLYING</u>
JFCD-E(1)	<u>BULLYING - COMPLAINT REPORT FORM</u>
JFCD-E(2)	<u>BULLYING - COMPLAINT APPEAL TO THE SUPERINTENDENT</u>
JFCD-E(3)	<u>BULLYING - COMPLAINT APPEAL TO THE SCHOOL BOARD</u>
JG	<u>STUDENT DISCIPLINE</u>
JGD	<u>STUDENT SUSPENSION AND EXPULSION</u>



To Build Knowledge and Skills for Success Today and Tomorrow

Policy JFCK: CELL PHONES AND PORTABLE DIGITAL MEDIA DEVICES

Status: ADOPTED

Original Adopted Date: 08/11/2025 | Last Revised Date: 08/11/2025 | Last Reviewed Date: 08/11/2025

Reviewed Annually: No	Required in Student Handbook: Yes	Required in Staff Handbook: No
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Rationale

This policy supports student learning, mental health, school safety, and equity. Reducing personal device use during the school day helps minimize distractions, supports a safe and inclusive environment, and promotes responsible digital habits. See additional rationale information at the end of this policy.

Policy Statement

The Meade School District enforces a **no personal cell phone use policy during school hours**, unless otherwise specified. Students are not permitted to use personal mobile devices including cell phones, smartwatches, and portable media players during instructional time or in other school settings where learning, well-being, or safety could be compromised.

All schools within the district are required to follow this policy. While implementation procedures may vary by grade level or building, the core expectation of limited or no personal device use applies consistently across all schools.

Parents and students should consult their school's student handbook located on the district website for specific guidelines, age-appropriate expectations, and any approved exceptions to this district-wide policy.

Students are expected to keep devices powered off and stored out of sight during the school day and instructional time. **Smart watches must be set to Airplane or School Mode.**

Disruptions and Violations

Personal devices can disrupt the learning environment in several ways, including:

- Ringing, vibrating, or displaying notifications during class
- Academic dishonesty (e.g., texting during tests or taking photos of assignments)
- Unauthorized use of cameras, especially in private areas like restrooms or locker rooms
- Cyberbullying or digital harassment
- Organizing or recording fights or other inappropriate activities

These behaviors jeopardize student safety and the integrity of the school environment.

Disciplinary Actions

Violations of this policy may result in the following:

- Confiscation of the device
- Parent contact or conference
- Progressive disciplinary action as outlined in the student code of conduct.

Severe violations may result in more serious consequences, including suspension or expulsion or device confiscation. These include:

1. Sending or sharing inappropriate or threatening content
2. Sexting or distribution of explicit materials
3. Digital cheating or academic misconduct
4. Cyberbullying or sexual harassment
5. Using a device in areas with a reasonable expectation of privacy
6. Coordinating violent or unlawful activity via messaging apps or social media
7. Refusing to comply with staff directives, including failure to surrender a device

Search and Privacy Guidelines

The district respects student privacy and emphasizes that this policy is not intended to justify unreasonable searches of personal devices. Any search of a personal device must:

1. Be based on reasonable suspicion of a serious policy violation.
2. Be limited in scope and not overly intrusive.
3. Follow district guidelines and, when possible, be conducted with a parent/guardian present.

Exceptions

Exceptions to this policy may be approved under the following conditions:

- Medical necessity
- Provisions in an Individualized Education Program (IEP) or 504 Plan
- Building-level exceptions outlined in official handbooks or authorized by the superintendent

Liability Disclaimer

The Meade School District is not responsible for lost, stolen, or damaged personal devices, whether brought to school, used in violation of this policy, or confiscated by staff.

Rationale for the Policy

- **Improved Focus and Learning:** Personal devices are frequently cited as major distractions in the classroom. Limiting their use during school hours helps students stay engaged and minimizes disruptions.
- **Mental Health:** Constant connectivity and social media use can contribute to stress, anxiety, and cyberbullying. Reducing phone use gives students a healthy break from the digital world.
- **Safety:** Cell phones are sometimes used to record fights, engage in cyberbullying, or share inappropriate content. Limiting access during school helps create a safer learning environment.
- **Equity:** Not all students have access to the same technology. A consistent policy helps create a more equitable environment, minimizing social pressure and comparison.
- **Instructional Benefits:** With the district's 1:1 computing program, students already have access to school-issued devices for learning, reducing the need for personal phones in the classroom.

Cross Reference

Code

JFC

Description

Student Conduct

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State

ARSD 24:07

SDCL 13-32-4

SDCL 49-31-31

Description

[Student due process](#)

[School board to assist in discipline](#)

[Harassment by electronic devices](#)



Meade School District

46-1

Policy JFCK: Cell Phones & Portable Media Digital Devices Policy

Sturgis Brown High School

ZERO CELL PHONE USE DURING CLASSROOM TIME OR PASSING PERIODS!



2ND VIOLATION

- ALL 1ST VIOLATION CONSEQUENCES.
- DEVICE PLACED IN FRONT OFFICE DAILY FOR 3 DAYS.
- DETENTION

1



1ST VIOLATION

- DEVICE PLACED IN FRONT OFFICE FOR REMAINDER OF DAY.
- BEHAVIOR REFERRAL COMPLETED BY STAFF.
- GUARDIAN CONTACTED

2



3RD VIOLATION

- ALL 1ST VIOLATION CONSEQUENCES.
- DEVICE PLACED IN FRONT OFFICE DAILY FOR 10 DAYS.
- DETENTION

3



4TH VIOLATION

- ALL 1ST VIOLATION CONSEQUENCES.
- DEVICE PLACED IN FRONT OFFICE DAILY FOR THE REMAINDER OF THE YEAR.
- DETENTION

4

ELECTRONIC DEVICES MUST BE STORED IN LOCKERS, BACKPACKS, OR DESIGNATED CLASSROOM AREAS. SMART WATCHES MUST BE SET TO AIRPLANE OR SCHOOL MODE.



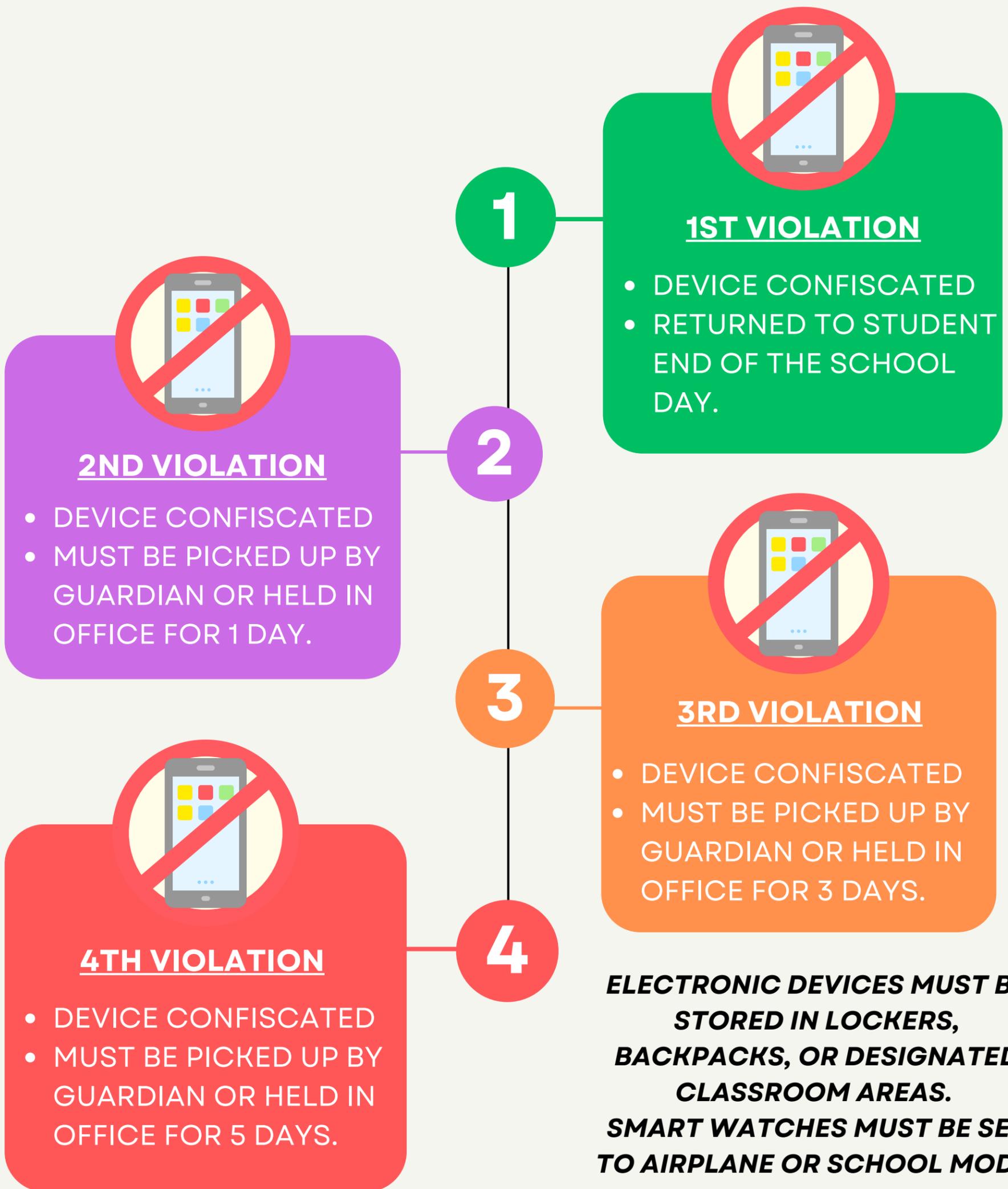
Meade School District

46-1

Policy JFCK: Cell Phones & Portable Media Digital Devices Policy

Elementary/Middle School

ZERO CELL PHONE USE DURING SCHOOL HOURS!





To Build Knowledge and Skills for Success Today and Tomorrow”

Policy KG: FACILITY USE

Status: ADOPTED

Original Adopted Date: 07/14/1986 | Last Revised Date: 08/11/2025, 04/08/2014, 05/11/2010, 02/14/2006, 06/19/2001, 07/10/1995, 07/10/1989 | Last Reviewed Date: 08/11/2025, 04/08/2014

Reviewed Annually: Yes	Required in Student Handbook: No	Required in Staff Handbook: No
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As the schools in the District belong to the patrons of the community, the Board permits the use of school facilities for activities that are cultural, educational, civic, social, recreational, governmental, or general political in nature. These activities must be sponsored by responsible and recognized local individuals, organizations, agencies, or institutions. Such use must not interfere with the operation of the District or be contrary to its best interests or educational programs.

The business manager, in consultation with the superintendent, is authorized to approve facility use requests, with the following exceptions:

- Requests for conventions
- Special events that do not meet the criteria outlined above
- Events sponsored by religious organizations

These exceptions must be submitted to and approved by the Board. The business manager may delegate facility use approval authority to the principals of outlying school sites.

Liability Insurance Requirement:

All users of school facilities who are not covered under the Meade School District 46-1 liability policy must provide proof of liability insurance. The Meade School District 46-1 must be listed as an additional insured on the policy. The insurance coverage must include a minimum limit of \$1,000,000 per occurrence. Any request to waive this requirement must be submitted in writing to the Meade 46-1 Board of Education for consideration.

The Facility Use Fee Schedule and Facility Use Agreement may be requested to the activities director or business manager and will be reviewed annually by the board in July.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State

SDCL 13-24-20

Description

[Use of school facilities or buses for other purposes](#)



Facility Use Fee Schedule

Kitchen Facility Staff Fees		\$50/hr. (2 hr. min)
Custodial Fees		\$100/building plus hourly rate
Sturgis Brown High School	West Gym	\$500
	East Gym	\$300
	Concessions	\$50
	Commons	\$150
	Kitchen	\$200
	Classroom	\$25
Sturgis Williams Middle School	North Gym	\$150
Sturgis Williams Middle School	Grunwald Gym	\$400
	Multi-purpose room	\$100
	Kitchen	\$50
	Classroom	\$25
Stagebarn Middle School	Gym	\$300
	Commons	\$100
	Media Room	\$100
	Concessions	\$25
	Kitchen	\$100
	Classroom	\$25
Sturgis Elementary	Gym	\$100
	Cafeteria/multi-purpose	\$100
	Kitchen	\$100
	Classroom	\$25
Piedmont Valley Elementary	Gym	\$100
	Old Gym	\$100
	Kitchen	\$100
	Concessions	\$25
	Classroom	\$25
Whitewood Elementary	Gym	\$100
	Kitchen	\$50
	Classroom	\$25
Central Meade Co. School	Multi-purpose room/kitchen	\$100
	Classroom	\$25
Atall, Hereford, Elm Springs, Opal	Classroom	\$25/building

Groups using school facilities will be charged according to the fees listed above, plus custodial charges and reimbursement for any damages. Exceptions to these rates may be made in special circumstances at the discretion of the superintendent and administrator.

Facility Fees

- **Kitchen Facilities:** Use of kitchen facilities includes an additional labor fee at the prevailing district hourly rate plus benefits for each food service and/or custodial service employee required. Food service staff will supervise proper equipment use and sanitary cleanup. A minimum \$25 fee will be added for dishwasher use.
- **Other Facilities:** Rental fees may include similar labor charges based on staff involvement.

Rental Fee Adjustments and Conditions

1. Youth Groups (Non-District Sponsored) who use school facilities for meetings or practices may be exempt from paying rent at the discretion of the administrator but may be charged a fee to cover utility costs incurred by the district.
2. Organizations conducting fundraisers in school facilities specifically for the benefit of student groups sponsored by the District may be exempt from paying rent at the discretion of the administrator.
3. Youth Groups (Non-District Sponsored) who use school facilities for fundraisers and/or charge admission to their events will be charged 10% of the profit or the designated rental rate, whichever is less, plus custodial charges and reimbursement for any damages.
4. Groups may elect to provide their own custodial services but are expected to leave the facilities in the same shape that they found them.
5. Groups that are not charged rent and/or that do not pay custodial charges will be required to submit a deposit of \$100, which shall be returned subsequent to the event upon verification of the condition of the facilities.
6. All groups using District facilities are responsible for supervising participants and spectators. Failure to do so will result in a revocation of the contract.
7. All groups using school facilities must sign a written contract.
8. Rental fees for games and tournaments will be negotiated by the administration. Rental fees for conventions and special events requiring Board approval will be set on an individual basis by the Board.
9. Public dances are not allowed in school facilities.
10. The administrator may, at his/her discretion, allow individuals from the community to utilize the District's athletic facilities for recreational purposes at no charge. All such activities must be scheduled in advance with the administration, and a specific individual must be designated to oversee opening, closing, and supervising the facility. Under no circumstances may students in the District be allowed to use school athletic equipment and/or facilities unless they are under the direct supervision of a staff member or adult designated by the administration.
11. The administrator, in consultation with the superintendent, will have authority to grant use of the East Campus and West Gymnasium for funerals when crowds are expected to be of a size that they cannot be accommodated elsewhere in the community or when it is otherwise deemed appropriate. Under such circumstances, the normal rental fee will be waived, but custodial services will be charged.

Liability Insurance Requirement

All facility users not operating under the Meade 46-1 liability policy will be required to obtain liability insurance and the Meade School District 46- 1 is to be named as additional insured on the policy. This policy must have minimum coverage limits of \$1,000,000 per occurrence. Any request for a waiver of this requirement is to be made in writing to the Meade 46-1 Board of Education.

Priority of Facility Use

If the requested use is for a location not on the list below, the Administration shall assess a User Fee consistent with the locations below.

Rental fees for SDHSAA district and region tournament games will be set by the district and region committees.

- School-related activities/meetings authorized by District administration or Board;
- Joint use agreements between the District and other governmental (state, federal, county or township) entities;
- Local community and youth activities
- Other non-school-related activities or events

Fee Waivers

The School Board reserves the right to waive any or all fees. To be considered, fee waiver requests must be submitted before the intended use and prior to a regularly scheduled board meeting.

PERMIT TO USE SCHOOL FACILITIES

MEADE SCHOOL DISTRICT 46-1 of Meade and Lawrence Counties, SD herein referred to as the DISTRICT, does hereby grant unto:

The specified term of this permit shall be:

herein referred to as PERMITTEE the right to use the following school facilities described:

as a consideration, the PERMITTEE shall pay the DISTRICT the sum of:

:

The above permit is based upon the following conditions of which the PERMITTEE agrees:

1. It is specifically understood and agreed that the PERMITTEE'S use of said DISTRICT facilities is under no circumstances to be considered a school activity and under no circumstances is to be considered that the DISTRICT is sponsoring or conducting any of the activities conducted by the PERMITTEE as set forth herein. The PERMITTEE shall be completely and fully responsible for damage to property either the DISTRICT'S property or others, and any personal injuries, including death, arising out of the use of said DISTRICT facilities or activities of the PERMITTEE, and the PERMITTEE shall indemnify the DISTRICT and save the DISTRICT harmless from any and all liability or cost incurred by the DISTRICT for damages to property or personal injuries, including death, resulting by activities conducted by the PERMITTEE and the use of said DISTRICT facilities by either the PERMITTEE or by the use of the DISTRICT facilities either permitted by the PERMITTEE or not prevented by the PERMITTEE during the times the PERMITTEE has permission to use said DISTRICT facilities as set forth herein.
2. In the interest of safety and in compliance to regulations set forth by the State Fire Marshall, no smoking will be permitted in the school buildings.
3. One regularly employed school cook must be additionally hired when cooking facilities of the school lunchroom are used.
4. Other rules governing school facilities as determined by policies and regulations of the Board of Education, MEADE SCHOOL DISTRICT 46-1.
5. Damages to District property will total and include replacement cost.
6. PERMITTEE must furnish a Certificate of Insurance naming Meade School District as an Additional Insured on a General Liability Insurance Policy. The insurance policy shall provide a limit of liability equal to or more than \$1,000,000 per occurrence. The insurance must be from a duly licensed insurance company authorized to do business in the state of South Dakota.

IN WITNESS WHEREIN the parties have hereunto set their hands on this day of..

MEADE SCHOOL DISTRICT 46-1, by Brett Burditt Business Manager

: _____

*******PLEASE NOTE **NO SMOKING ALLOWED ON PREMISES*******

NOTE: Please return one signed copy and subsequent payment to:

MEADE SCHOOL DISTRICT 46-1, 1230 Douglas St, Sturgis, SD 57785

Executive Committee

President
Garret Bischoff

First Vice President
Shane Roth

Second Vice President
Lisa Snedeker

Immediate Past President
Louann Krogman

ASBSD Executive Director
Heath Larson

Directors

Central Region
Dan Cronin
Pierre

Pamela Haukaas
Coione Consolidated

Eric Stroeder
Mobridge-Pollock

Steve Kubik
Winner

Northeast
Region

To: Superintendents/CEO's and Business Officials
From: Heath Larson, Executive Director
Re: Emergency Bus Pact
Date: July 16, 2025

ASBSD will continue a coordinating role for an Emergency School Bus Mutual Assistance Pact between school districts on the occasion a bus traveling outside of the district fails.

In the event of an emergency, a school bus driver, or authorized personnel, would call the nearest cooperating Emergency School Bus Mutual Assistance Pact district to secure a bus and/or driver to ensure students reach their destination safely.

Within 30 days, the appealing district is required to pay the assisting district for round-trip mileage based on a cost-per-mile basis. The cost-per-mile is determined by reports to the Department of Education from the previous year. The driver would be paid by the appealing district according to the normal rate set by the assisting district, plus any additional stay-over expenses.

Districts that agree to participate in this Emergency School Bus Mutual Assistance Pact should be sure that they have "non-owned and rented vehicle" insurance coverage under their present policy or make immediate arrangements to get such coverage. **Associated School Boards Property Liability provides its member schools with this coverage.** The additional cost is a negligible consideration.

ASBSD will supply cooperating districts with a list of emergency phone numbers to ensure they receive assistance as quickly as possible.

If your school wishes to participate in the Bus Pact, complete and return the form at the bottom of this page. **SCHOOL DISTRICTS WILL NOT BE INCLUDED IN THE LISTING UNLESS THE FORM IS RETURNED TO THE ASBSD OFFICE BY AUGUST 15, 2025.**

Please complete the form and return to Katie@asbsd.org. Thank you.

Meade School District 46-1 (School District) (605) 347-2523 (School Phone)

- | | | | |
|---------------------------|-----------------------|---------------------|---------------------|
| 1. <u>Wayne Warmstadt</u> | <u>(605) 490-0750</u> | (Person to Contact) | (Emergency Phone #) |
| 2. <u>Robert Scott</u> | <u>(605) 347-5046</u> | | |
| 3. <u>Kelli Wordinger</u> | <u>(605) 347-5046</u> | | |
| 4. <u>Jade Temple</u> | <u>(605) 347-4487</u> | | |

Office of Accreditation

Type all information or use blue or black ink.

Administrative Rule Waiver Application

General Request

Authority to Grant Administrative Rule Waiver

24:43:08:01. Waiver of certain administrative rules and Department of Education policies. The secretary of education may waive compliance of one or more administrative rules or Department of Education policies when requested by a public school district or approved nonpublic school.

24:43:08:10. Secretary's authority to grant waivers limited. The secretary of education may not waive a state statute. The secretary may waive an administrative rule promulgated by the Department of Education or the South Dakota Board of Education, unless the language of the rule prevents waiving. The secretary may waive established Department of Education policy and procedure.

Part 1 – District Information

School District: Meade 46-1 School District

Superintendent Name: Wayne Wormstadt	Phone Number: 605-347-2523	Email: wayne.wormstadt@k12.sd.us
School Board President Name: Justin Jutting	Phone Number: 605-490-0128	Email: justin.jutting@k12.sd.us

Part 2 – Administrative Rules to be Waived

Select the rule(s) the district is requesting to be waived:

24:41:01:01 Definitions.

4) "Mentor teacher," shall:

(a) Have at least five years verified teaching experience with at least one of those years being within the past seven years; or

(b) Have at least five years teaching experience and can document experience within the past seven years in an educational field relative to the five Core Propositions of the National Board Professional Teaching Standards; and

(c) A valid or expired teaching certificate or license.

24:41:01:01 Definitions.

2) "Beginning teacher," a person who possesses a teaching certificate issued by the State of South Dakota, is employed at least half-time by a school district, and has taught fewer than 90 consecutive days, or 180 days total, as a certified teacher;

Application Timeline

ARSD 24:43:08:04. Application timelines. An approved waiver shall take effect at the beginning of the next school fiscal year on July 1. The department must receive an application for a waiver at least 60 days prior to the start of a new school fiscal year July 1. A district may petition the secretary for consideration of an alternate effective date that is least 60 days after the department receives its application for a waiver. The secretary shall consider the quality of the application and the extent of its intended outcomes on student learning and enhancement of student opportunity in determining whether to grant the alternate effective date for an approved waiver.

Part 3 – Verification of Administrative Rule Waiver Intent

(a) List the school(s) the where the waiver will be utilized:

Sturgis Brown High School

(b) List any Faculty whom the wavier covers if applicable, otherwise indicate N/A.

Cody Lesmeister

(c) Provide a description about the reason for requesting the waiver:

* Explain the reasons the district is requesting a waiver from administrative rule. The district must explain why the plans outlined in this application will better meet local learning goals, enhance educational opportunities, promote equity or increase accountability.

Cody was in year 2 (2024-25 school year) of teaching and enrolled in the mentorship program. October 2024 he was exited from the program because he did not hold a SD Teacher Certificate so he couldn't complete the mentorship program. He needs this mentorship program to complete his alternative teacher certification and that is why we are requesting the waiver for him to be in the class.

(d) Explain how the intent of the administrative rule for which the waiver is being requested will be met if the waiver is granted.

Cody is in year 3 of teaching and this was to be completed within the first 2 years.

PART 4 - EVALUATION

Provide a detailed description of the plan for evaluating the effectiveness of the waiver in achieving the outcomes specified in the application and contributing to the school's continual improvement:

We will follow what the state has set for the mentoring program and continue year 2 of Cody's mentoring program. The mentor teacher just finished with another teacher in the district so they know how this process goes.

A school district or nonpublic school or program that has been granted a waiver shall implement its plan for evaluation of the waiver as required by ARSD 24:43:08:03. A public school district that has been granted a waiver shall include a report of the waiver evaluation in its annual review of its approved five-year district improvement plan as required by ARSD 24:43:02:01 (ARSD 24:43:08:08)

The South Dakota DOE Division of Accreditation will verify that the school improvement plan includes a component for evaluating the intent of all ARSD waivers held by the school/school district.

Part 5 – Length of Waiver

Intended Date for Waiver Implementation: July 1

(This date is always July 1 for fall implementation unless the district requests and explains the reasons for an alternate date.)

Proposed Years of Waiver: 1 year

(Maximum of 5 school terms, which begin July 1 of each year.)

Part 6 – Approval by Local School Board

Date(s) Presented to School Board <i>(attach board minutes)</i> :	Date Approved by School Board:
Signature of Superintendent/CEO:	Signature of School Board President:
Date of Signature:	Date of Signature:

Part 7 – Department of Education Review

Date Received:	Date Reviewed:
Name and Reviewer:	
<input type="checkbox"/> Approve	<input type="checkbox"/> Deny
Reason for Denial:	
Additional Documentation Required:	

Part 8 – Department of Education Secretary’s Action

<input type="checkbox"/> Approve	<input type="checkbox"/> Deny
Reason for Denial:	
Signature:	

Include:

1. Completed application
2. School board minutes

Email to:

doeaccred@state.sd.us

REQUEST FOR SCHOOL BOARD WAIVER

Date: _____

Name of the school board member, school administrator or school business manager requesting the waiver:

Brief explanation of the potential conflict of interest:

Brief explanation of the essential terms of the contract(s) or transaction(s) from which a potential conflict of interest may arise, including

(1) all parties to the contract

(2) the person's role in the contract or transaction

(3) the purpose(s)/objective(s) of the contract

(4) the consideration or benefit conferred or agreed to be conferred upon each party

(5) the length of time of the contract

(6) any other relevant information

Signature of Person Requesting Waiver: _____

THIS IS A PUBLIC DOCUMENT

_____ **SCHOOL BOARD**

WAIVER AUTHORIZATION PURSUANT TO SDCL 3-23-3

A written request for waiver of conflict, dated _____, was received from

_____. The request was acted upon by the members of the

_____ School District School Board during a meeting held on _____.

_____ The request for waiver was denied because the terms of the contract were not considered fair and reasonable, or contrary to the public interest.

_____ The request for waiver was authorized because the terms of the contract are fair, reasonable, and not contrary to the public interest such that a waiver should be granted.

_____ The request for waiver was authorized because the terms of the contract are fair, reasonable, and not contrary to the public interest such that a waiver should be granted, subject to the following conditions:

Signature of School Board President /Chairperson or Authorized Member

Printed Name: _____

Date _____

Date mailed to Auditor General _____

THIS IS A PUBLIC DOCUMENT

2025-2026 SCHOOL RESOURCE OFFICER (SRO) AGREEMENT

THIS AGREEMENT is made this _____ day of _____, 2025 between the **MEADE SCHOOL DISTRICT 46-1 of Meade and Lawrence Counties, South Dakota**, whose address is 1230 Douglas Street, Sturgis, S.D. 57785, hereinafter referred to as the “**School District**” and the **CITY OF STURGIS**, a South Dakota municipal corporation, whose address is 1040 Harley-Davidson Way, Sturgis, S.D. 57785, hereinafter referred to as the “**City.**”

The School District and the City of Sturgis, in conjunction with the Sturgis Police Department, desire to implement a School Resource Officer (SRO) program in the School District; and

The School District and the City of Sturgis, in conjunction with the Sturgis Police Department, desire to set forth in this Agreement the specific terms and conditions of the services to be performed by the SROs in the School District.

In Consideration of the mutual covenants and stipulations set out herein, the parties agree as follows:

1.0 GOALS AND OBJECTIVES

It is understood and agreed that the School District and the City share the following goals and objectives in regarding to the SRO Program:

- 1.1 To build a bridge between the community, school, school district and police department through effective communication, cooperation, and addressing crime and disorder by increasing public interaction to reduce fear of crime and in maintaining order.
- 1.2 To foster educational programs and activities that will increase students' knowledge of and respect for the law and the function of law enforcement agencies.
- 1.3 To provide awareness and education to establish a positive relationship in a cooperative effort to prevent crime, juvenile delinquency, truancy, and disruptions, and to assist in student development.
- 1.4 To provide an atmosphere which will be conducive to learning by maintaining a safe and secure environment and addressing changes in the environment in and around the schools.
- 1.5 To promote the attendance of law enforcement officers at extracurricular activities in the schools, such as group meetings, athletic events, concerts, etc.
- 1.6 To respond to disruptions and criminal offenses at school, such as trespassing, disorderly conduct, possession, or use of weapons on campus, possession or sale of controlled substances, etc.
- 1.7 To provide traffic enforcement and controls as schools when deemed necessary for the safety and protection of students, staff, and the community.

- 1.8 To provide a resource to students to report crime, threats, bullying, and other activities in the school or throughout the community.

2.0 EMPLOYMENT AND ASSIGNMENT OF THE SCHOOL RESOURCE OFFICER

- 2.1 The School District agrees to utilize and the City agrees to provide two (2) Fulltime SROs during the term of this Agreement. Each SRO will remain the employee of the City and is subject to the administration, supervision, and control of the City, except as such administration, supervision, and control are subject to the terms and conditions of this Agreement. Each SRO reports directly to the Chief of Police or her or his designee within the Sturgis Police Department, who, as the SROs' supervisor, will work with the School Administration for the performance of services outlined in this Agreement.
- 2.2 Each SRO is subject to all personnel policies and practices of the Sturgis Police Department and the City of Sturgis.
- 2.3 The City, in its sole discretion, has the power and authority to discharge and discipline each SRO. The City will hold the School District free, harmless, and indemnified from and against any and all claims, suits or causes of action arising out of allegations of unfair or unlawful employment practices brought by the SRO.
- 2.4 Each SRO's main posts of duty are at the Sturgis Brown High School and at the Sturgis Williams Middle School, respectively. The School District will schedule or otherwise assign each SRO to periodic duty at the Elementary Schools, at the discretion of the Superintendent or their designee.
- 2.5 In the event an SRO is absent from work, the absent SRO will notify both his/her direct supervisor at the City of Sturgis and the principal or their designee at Sturgis Brown High School or Sturgis Williams Middle School, respectively.

3.0 COMPENSATION

- 3.1 The cost of the SRO program will be paid by the parties as set forth in Exhibit A, which is attached hereto and incorporated herein by this reference.
- 3.2 The City agrees to tender each SRO's salary and benefits directly to each SRO. The School District agrees to pay a total contract amount of **125,709.42**. This total consists of wages and fringe benefits, minus any grant funding contributions for each SRO. The applied wage and fringe benefits is for each SRO during each 4.5-month period in both 2025 and 2026 (9 months total for each SRO) the SRO is deployed with the School District. The City agrees to pay the SROs wage and fringe benefits when the SROs are not deployed with the School District. Based on these calculations, the school district is responsible for 75% of the SRO's wages and fringe benefits, and the City is responsible for 25%.
- 3.3 The School District will pay to the City the total 2025-2026 school year contract amount of **\$125,709.42** , with payments according to the following schedule:

October 15, 2025 - \$ 31,427.36
January 15, 2026 - \$ 31,427.36

April 15, 2026 -	\$ 31,427.36
June 15, 2026 -	\$ 31,427.34

The City will submit an Invoice to the School District business office in advance of each payment.

4.0 DUTY HOURS

- 4.1 The hours of duty are arranged between the Meade School District, Sturgis Police Department, and each SRO.
- 4.2 On days when school is not in session and children are not present (i.e. school events, snow days and holidays), each SRO is not required to be present on campus. The School District will provide the City with a school district calendar for such scheduling purposes. On days when school is not in session due to unforeseen circumstances (i.e. inclement weather) the SRO is not required to be on campus.
- 4.3 It is understood and agreed that time spent by the SRO attending court for juvenile and/or criminal cases arising from and/or out of their employment as an SRO, are considered as hours worked under this agreement.

5.0 QUALIFICATIONS AND SELECTION OF THE SCHOOL RESOURCE OFFICER

The officer appointed to serve as the SRO will be mutually agreed upon by the parties to this Agreement and must have the following qualifications:

- 5.1 Must be a certified officer and should have two years of law enforcement experience.
- 5.2 Must possess a sufficient knowledge of applicable Federal and state laws and city ordinances, along with City and School Board policies.
- 5.3 Must be capable of conducting criminal investigations.
- 5.4 Must possess an even temperament and set a good example for students.
- 5.5 Must possess communication skills that would enable the officer to function effectively within the school.

6.0 DUTIES OF THE SCHOOL RESOURCE OFFICER

- 6.1 At the request of the superintendent, principal, or the principal's designee, each SRO will assist the School District administration in developing plans and strategies to prevent and/or minimize dangerous situations that may occur on campus.
- 6.2 At the request of the superintendent, principal, or the principal's designee, each SRO will conduct classroom presentations for students. Recommended subjects include the role of law enforcement, drug awareness, criminal law, career

opportunities in law enforcement, gang resistance education, tolerance, anti-bullying campaigns, etc.

- 6.3 Each SRO will interact with students on an individual basis and in small groups. At the request of the superintendent, principal, or the principal's designee, each SRO may be required to counsel students individually, including students suspected of engaging in criminal misconduct.
- 6.4 At the request of the superintendent, principal, or the principal's designee, each SRO will be available for conferences involving the School District administration, faculty, and parents.
- 6.5 Each SRO will be familiar with agencies and resources that offer assistance to youth and their families and make referrals to such agencies when necessary. Each SRO shall notify the superintendent, principal, or principal's designee in writing of such referrals.
- 6.6 Each SRO may, by way of the exercise of his or her discretion as a sworn police officer, take law enforcement action as required. Pursuant to School District policy, if a student is given a citation or arrested, or it becomes necessary to remove the student from school grounds, whenever possible the student must be sent or called to the principal's office to effect the arrest, citation, or removal from school. If it becomes necessary for an SRO to remove a student from the school premises, the SRO must inform the principal or the principal's designee, who, as soon as practical will make reasonable efforts to notify the student's parent, guardian, or legal custodian in accordance with School District policy. Efforts to contact the student's parent, guardian, or legal custodian must be documented. When an SRO arrests or takes a juvenile into custody, they will select the course of action which is appropriate and in compliance with South Dakota law, and which meets the immediate needs of the juvenile and school. When an SRO arrests or takes into custody a student age 18 or older, they will select the course of action which is appropriate and in compliance with South Dakota law and which meets the immediate needs of the school.
- 6.7 At the request of the superintendent, principal, or the principal's designee, each SRO will take appropriate law enforcement action against intruders or unwanted guests who may appear on school property or at related school functions, to the extent that the SRO may do so under the authority of law.
- 6.8 Each SRO may assist other law enforcement officials with outside investigations concerning student(s) attending in the School District.
- 6.9 Neither SRO will be used as a school disciplinarian. Disciplining students is a School District responsibility. It is agreed and understood that the principal and appropriate school staff are responsible for investigating and determining, in their discretion, whether a student has violated School District disciplinary codes or standards and the appropriate administrative action to take. However, this must not be construed to prevent the SRO from sharing information with school administration and staff, which may aid in the determination of whether a disciplinary offense has occurred. Upon assignment, each SRO will be provided with copies of the School District's disciplinary policies and codes for each school.

Each SRO must become familiar with the School District disciplinary codes and standards.

- 6.10 Notwithstanding the previous paragraph, each SRO may enforce school rules and policies as outlined in Board of Education policies, the Student Handbook, and the Emergency Manual, in the discretion of the Superintendent or designee.
- 6.11 If the principal or school administration believes an incident may be a violation of criminal or juvenile law, the individual may advise an SRO of the incident who will then determine whether law enforcement action is appropriate.
- 6.12 An SRO may be present when School District staff conducts an administrative search pursuant to the search procedure in the School District's policy handbook.
- 6.13 At the request of the principal or the principal's designee, an SRO will assist the School District's truancy officers in enforcing truancy policies of the School District and the laws of the State of South Dakota regarding truancy. The City will continue to assist with truancy by using on-duty officers assigned to patrol.
- 6.14 Each SRO must comply with the laws of the State of South Dakota, Sturgis Police Department procedures, and shall at all times be cognizant of the SRO's role as it pertains to school district policy and the needs of school officials.
- 6.15 Should it become necessary for the SRO to conduct formal police interviews with students, the SRO will comply with the School District's Policy Manual, as well as other legal requirements of such interviews.

7.0 SUPPLIES, EQUIPMENT, AND FACILITIES

The City agrees to provide each SRO with the following equipment:

- 7.1 Motor vehicle. The City will provide a patrol vehicle for each SRO.
- 7.2 The City will pay the costs of tires, liability insurance, and other expenses, associated with the operation of the vehicle.
- 7.3 Major repairs to an SRO vehicle or replacement will be the responsibility of the City.
- 7.4 Weapons, ammunition, uniforms, radio, laptop, equipment, and supplies. The City agrees to provide the standard issue firearm and ammunition for each SRO, standard issued uniforms; standard issue communication devices; and all other equipment and supplies customarily issued to a City of Sturgis Police Officer. While working in the school the SRO will be provided City issued Polo's for identification purposes.

The School District agrees to provide the following materials and facilities:

- 7.5 Office supplies. The School District agrees to provide the usual and customary office supplies and school-related forms required in the performance of SRO duties.

- 7.6 Equipment. The School District agrees to provide the SRO with a printer, and access to a copy machine.
- 7.7 Facilities. The School District agrees to provide the SRO with access to a secure private office containing a telephone line for general business purposes, and a desk with drawers, a chair, side chairs, lockable filing cabinet, and a secured storage area both at Sturgis Brown High School and Sturgis Williams Middle School.

8.0 EVALUATION OF THE SRO AND TRAINING

- 8.1 It is agreed that the School District will evaluate on a quarterly basis the SRO Program and the officers assigned to the program, in a manner developed jointly by the parties. It is further understood that the School District's evaluation of the SRO is advisory only, and that the City retains the final authority to evaluate the performance of each SRO in accordance with the personnel policies of the City.
- 8.2 In the event that the School District, through its officials, believes that the SRO is not effectively performing his/her duties and responsibilities, or is not complying with the terms of this Agreement, the Superintendent will contact the Chief of Police. If the Chief of Police desires, the Superintendent/designee and the Chief of Police shall meet with the SRO to mediate or resolve any problems which may exist.
- 8.3 At the end of the school year, the SRO will provide an overview of the past year activities to the Sturgis City Council and Sturgis School Board.

9.0 ACCESS TO EDUCATION RECORDS AND CONFIDENTIAL INFORMATION

- 9.1 The School District will allow SROs to inspect and copy any public records maintained by the school to the extent allowed by law.
- 9.2 If some information in a student's record is needed in an emergency to protect the health or safety of the student or other individuals, school officials will disclose to the SRO that information which is needed to respond to the emergency situation based on the seriousness of the threat to someone's health or safety; the need of the information to meet the emergency situation; and the extent to which time is of the essence.
- 9.3 If confidential student record information is needed by an SRO, but no emergency situation exists, the information may be released only as allowed by law.
- 9.3 Both parties recognize that the SROs, in the course of performance with this Agreement, may be exposed to confidential information and that disclosure of such information could violate rights to private individuals and entities. The City agrees that it will not disclose, through its SROs or other City employee, any confidential information it obtains, and acknowledges that the public records requirements of SDCL Chapter 1-27 will determine the School District duties under this provision. The City further agrees to take appropriate action to prevent such disclosure by its

assigned SROs or other City employees. The confidentiality covenants contained herein survives termination or cancellation of this Agreement.

10.0 INSURANCE AND INDEMNIFICATION

10.1 The City must secure the insurance specified below. All insurance secured by the City under the provisions of this section must be issued by a recognized, reputable insurance company or a risk retention group formed under the Laws of the State of South Dakota for public entities of the State of South Dakota. The insurance specified in this section may be in a policy or policies of insurance, primary or excess. Certificates of all required insurance shall be provided to the School District upon written request.

A. Workers' compensation insurance providing the statutory limits required by South Dakota law.

B. Professional liability insurance providing occurrence basis coverage for any claim arising from the errors, omissions, failure to render a service, or the negligent rendering of the service by City in the amount of \$1,000,000 each occurrence and \$1,000,000 annual aggregate.

C. City will provide School District with at least thirty (30) days' written notice of an insurer's intent to cancel or not renew any of the insurance coverage.

10.2 The City agrees to hold the School District, its agents, and employees free, harmless, and indemnified from and against any and all claims, suits, or causes of action arising from or in any way out of the performance of the duties of the SRO or from the SRO Program.

11.0 TERM OF AGREEMENT

11.1 This Agreement commences on September 1, 2025, and terminates on August 31, 2026.

12.0 TERMINATION

12.1 The parties recognize that all or part of each SRO position may be funded by State or Federal grant money and/or by budgets funded by approval of each party's respective elected board. If either party should fail to secure essential funding for either SRO position, the party without such necessary funding may terminate this agreement upon ninety (90) days prior written notice provided to the other party. Notwithstanding the foregoing, nothing will prevent the parties from renegotiating the terms of this Agreement.

12.2 This agreement may be terminated for Cause. Either Party may immediately terminate this Agreement, by giving written notice of termination to the other, upon the occurrence of any of the following events:

- a. School District fails to pay City within thirty (30) calendar days, after City makes written demand through the invoice process, any past-due amount payable under this Agreement that is not the subject of a good-faith dispute.
- b. A party breaches any of its material obligations under this Agreement and does not cure the breach within thirty (30) calendar days after the non-breaching Party gives written notice describing the breach in reasonable detail. A party dissolves or liquidates or otherwise discontinues substantially all of its business operations.
- c. Payment upon termination. In the event this Agreement is terminated for cause by School District, District shall pay City its remaining pro-rata fee.
- d. In the event of termination, School District agrees to compensate or assume payment for any approved expenses incurred by City in performing its work for the School District.
- e. In the event of termination of this Agreement, School District may award an Agreement for the same services to another consultant to provide the services.

13.0 NOTICE

13.1 Notification required pursuant to this Agreement shall be made in writing and mailed by regular U.S. mail, postage prepaid, to the following addresses. Such notification shall be deemed complete upon mailing.

IF SENT TO THE DISTRICT:

Superintendent
 Meade School District 46-1
 1230 Douglas Street
 Sturgis, SD 57785

IF SENT TO THE CITY:

City of Sturgis
 Attn: Mayor and Finance Office
 1040 Harley-Davidson Way
 Sturgis, SD 57785

13.2 Either party may change the address or addresses for notice on ten (10) days' written notice which complies with the above requirements for notice.

14.0 CHOICE OF LAW AND VENUE

14.1 The validity, performance, and enforcement of this Agreement are governed by the laws of the State of South Dakota. Jurisdiction and venue of any legal proceeding involving the parties in connection with the Agreement lie exclusively with the Fourth Judicial Circuit state court located in Sturgis, Meade County, South Dakota, and federal courts located in Rapid City, South Dakota.

15.0 VOLUNTARY AGREEMENT

15.1 The parties acknowledge that they are entering into this Agreement freely and voluntarily; that they have the opportunity to be represented and advised by counsel in the negotiations resulting in this Agreement; that they have given due consideration to the provisions contained herein; and that they thoroughly understand and consent to all provisions herein.

16.0 ENTIRE AGREEMENT AND MODIFICATION

16.1 This instrument contains the entire Agreement between the parties and replaces and supersedes all prior agreements, negotiations, and representations, written or oral, relating to the subject matter hereof. No statement, promises, or inducements made by either party or agent of either party that are not contained in this written contract shall be valid or binding.

16.2 Modification. Any changes, modification, or revisions to the terms of this Agreement must be in writing and signed by both parties. Any modification must be attached to this Agreement and designated as an Exhibit.

IN WITNESS THEREOF, the parties have caused this Agreement to be signed by their duly authorized officers.

Dated this _____ day of _____, 2025.

CITY OF STURGIS

Kevin Forrester - Mayor
City of Sturgis

ATTEST:

Ann Bertolotto
Sturgis Finance Officer

The foregoing offer is accepted this _____ day of _____, 2025.

MEADE SCHOOL DISTRICT 46-1

Justin Jutting, Board President
Meade School District, 46-1

ATTEST:

Brett Burditt, Business Manager
Meade School District, 46-1

EXHIBIT A - COSTS

Contract Term 2025-2026
Current Calendar Year 2025

	SRO #1 2024	SRO #2 2024	SRO #1 2025	SRO #2 2025	
Actual Wage	\$ 29.98	\$ 29.49	\$ 29.98	\$ 29.98	
Anticipated COLA				3.00%	Estimated
Annual Wage (no Rally/No OT) (2,080 hrs)	\$ 62,358.40	\$ 61,339.20	\$ 62,358.40	\$ 62,358.40	
FICA and Unemployment Total	\$ 5,219.40	\$ 5,134.09	\$ 5,219.40	\$ 5,219.40	
(1) Social Security (6.2%)	\$ 3,866.22	\$ 3,803.03	\$ 3,866.22	\$ 3,866.22	
(2) Medicare (1.45%)	\$ 904.20	\$ 889.42	\$ 904.20	\$ 904.20	
(3) Unemployment (0.72%)	\$ 448.98	\$ 441.64	\$ 448.98	\$ 448.98	
SDRS (8% of gross wages = City Contribution)	\$ 4,988.67	\$ 4,907.14	\$ 4,988.67	\$ 4,988.67	
Supplemental Retirement Match (\$1000 per year)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Benefits Package-Employer Portion (Health Dental Vision, AD&D) <i>Assumes an 8% increase in Benefit Package rates for 2026</i>	\$ 8,094.78	\$ 8,094.78	\$ 8,742.36	\$ 8,742.36	8.00% Estimated
Work Comp (3.41% of base wages)	\$ 2,126.42	\$ 2,091.67	\$ 2,126.42	\$ 2,126.42	
Annual Fringe Benefits	\$ 21,429.27	\$ 21,227.68	\$ 22,076.85	\$ 22,076.93	
Total Annual Compensation (12 months, no Rally, no OT)	\$ 83,787.67	\$ 82,566.88	\$ 84,435.25	\$ 84,435.33	

Monthly Total Compensation	\$ 6,982.31	\$ 6,880.57	\$ 7,036.27	\$ 7,036.28
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**The below portions are part of the relevant school year. The other portions of the year are covered by either prior or future agreements.*

2025 School District Portion (4.5 months)	\$ 31,420.38	\$ 30,962.58		
2026 School District Portion (4.5 months)			\$ 31,663.22	\$ 31,663.25
Total School District Portion (2025-2026) School Year			75.00%	\$ 125,709.42

2025 City Portion (1.5 months)	\$ 10,473.46	\$ 10,320.86		
2026 City Portion (1.5 months)			\$ 10,554.41	\$ 10,554.42
Total City Portion (2025-2026) Non-School year			25.00%	\$ 41,903.14
2025-2026 Total Compensation Amount				\$ 167,612.57

2025-2026 SRO Agreement Amount - 75%	\$ 125,709.42	106.39%
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2025-2026 School Year Auxillary Costs for Service (Costs currently 100% absorbed by City)

Vehicles	\$10,000.00
Equipment	\$5,000.00
Fuel	\$4,400.00
DARE Materials, etc.	\$4,000.00
School Related Training	\$5,000.00
Total Auxillary Costs	\$28,400.00

Total Compensation & Auxillary Costs under 2025-2026 SRO Agreement	Actual Cost	Percentage
Total City Cost (Includes Auxillary Costs)	\$ 70,303.14	35.87%
Total School District Cost (No Auxillary Costs)	\$ 125,709.42	64.13%
Actual Total	\$ 196,012.57	100.00%

Historical Information

2023-2024 Contract Amount	\$ 118,157.87	2 officers	<i>End of COPS grant</i>
2022-2023 Contract Amount	\$67,986.70	2 officers	<i>COPS grant</i>
2021-2022 Contract Amount	\$ 59,832.00	2 officers	<i>COPS grant</i>
2020-2021 Contact Amount	\$ 47,479.00	1 officer	
2019-2020 Contract Amount	\$ 44,115.00	1 officer	
2018-2019 Contract Amount	\$ 43,250.00	1 officer	
2017-2018 Contract Amount	\$ 43,250.00	1 officer	
2016-2017 Contract Amount	\$ 43,250.00	1 officer	
2015-2016 Contract Amount	\$ 42,000.00	1 officer	
2014-2015 Contract Amount	\$ 42,000.00	1 officer	:
2013-2014 Contract Amount	\$ 42,000.00	1 officer	



Meade School District 46-1
STURGIS BROWN HIGH SCHOOL

ACTIVITIES OFFICE

Jade Temple, Activities Director Holly Kopplin, Admin. Assistant

12930 E. Hwy. 34
Sturgis, SD 57785-6400
(605) 347-2686
605-347-4487
Fax (605) 347-0225

“To Build Knowledge and Skills for Success Today and Tomorrow”

**Meade School District
2025-2026 Fee Schedule**

Single/General Admission: \$6

Visiting Students (K-12): \$4

Passes:

- Adult/ Parent All Sports Year Pass: \$60
- Senior Citizens Pass: \$30

Tickets will also be available for purchase online via Bound.

Voluntary participation in a student insurance plan administered by First Agency of Kalamazoo, MI. Brochures are distributed to students at the beginning of the year, and parents have the option to purchase a policy for school coverage, 24-hour protection, or optional football coverage.

4. Assignment. Some or all of the rights and duties of OMNI/TSA hereunder may be assigned to an affiliate, or to any successor through merger, reorganization, or sale of assets. Some duties of OMNI/TSA may be performed by others under subcontract, without the release of OMNI/TSA for responsibility for such services. Otherwise, no party may assign this agreement nor any rights or duties hereunder without the prior written consent of the other party.
5. Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of New York. The Parties hereby consent to the exclusive jurisdiction of any State or Federal court located in Monroe County, New York.
6. Severability. If any term or provision of this Agreement is found to be invalid or unenforceable for any reason, it shall be adjusted rather than avoided, if possible, so as best to accomplish the objective of the parties to the extent possible. In any event, the remaining terms and provisions shall be deemed valid and enforceable. It is expressly understood and agreed that each provision of this Agreement providing for a limitation of liability disclaimer or limitation of warranties, or exclusion of damages is intended by the parties to be severable and independent of any other provisions and to be enforced as such.
7. Waiver. No waiver of any term or right in this Agreement shall be effective unless in writing, signed by an authorized representative of the waiving party. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or modification of such provision, or impairment of its right to enforce such provision or any other provision of this Agreement thereafter. The rights and remedies of the parties herein provided shall be cumulative and not exclusive of any rights or remedies provided by law or equity.
8. Force Majeure. Neither party shall be responsible to the other party for any loss, damage, compliance error or expense caused by its failure to perform any duty or obligation under this Agreement which is due to causes beyond its control, such as an act of God, fire, flood, explosion, war, insurrection, riot, vandalism, terrorism, strike, power failure, interruption or loss of telephone/telecommunication services, or governmental act of regulation.
9. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but which together shall constitute a single instrument.
10. Independent Consultant. OMNI/TSA shall act as an independent consultant and/or agent and not as an employee of the Employer. OMNI/TSA agency is limited in scope and pertains only to act on the Employer's behalf concerning any and all compliance matters pertaining to the Employer's 403(b) and/or 457(b) program OMNI/TSA shall furnish evidence of business liability and errors and omissions insurance in such limits of liability and written by an insurance company licensed in the state of Florida and acceptable to the Employer. OMNI/TSA shall be responsible for all taxes as an independent consultant and/or OMNI/TSA. OMNI/TSA shall have no authority to bind the Employer or incur other obligations on behalf of the Employer.
11. Indemnification.

- a. Subject to the limitations set forth herein OMNI/TSA and Employer, each agree to the extent permitted by applicable law, to indemnify and hold the other party harmless against any and all liabilities, losses, costs or expenses (including reasonable legal fees and expenses) of whatsoever kind and nature which may be imposed on, incurred by or asserted against the other party at any time to the extent such liability, loss or expense results from the indemnifying party's negligence, breach of the terms hereof, or willful misconduct under this Agreement. Except as specifically provided otherwise in the preceding sentence, and to the extent permitted by applicable law, Employer shall indemnify and hold OMNI/TSA harmless against any and all liabilities, losses, costs or expenses (including reasonable legal fees and expenses) of whatsoever kind and nature which may be imposed on, incurred by or asserted against OMNI/TSA at any time in connection with OMNI/TSA's having acted upon the directions of Employer hereunder, or OMNI/TSA's having failed to act as a result of the absence of Employer directions.
 - b. The indemnifying party shall have sole control of the defense and settlement of such claims and is not responsible for any settlement that it does not approve in writing; and the indemnitee renders all assistance required.
 - c. The party seeking to be indemnified agrees to notify the indemnifying party of a claim within a reasonable time period. All notices shall comply with the notice requirements set forth herein.
12. Conflicts. OMNI/TSA/TSA warrants that it is under no obligation to any other entity that in any way conflicts with this Agreement and that it is free to enter into this Agreement.
13. Dispute Resolution. The following provisions apply to disputes, claims or lawsuits which may arise under this Agreement.
- a. Attempt to Resolve. Before a party initiates a lawsuit to address a dispute between the parties, they shall first engage in a good faith attempt to resolve the dispute. The parties must engage in the process set forth in this paragraph as a condition precedent to filing a legal action. Upon written notice of a dispute, each party shall appoint a designated representative, whose task will be to meet and attempt to resolve the dispute. The parties agree to enter into good faith negotiations including a meaningful exchange of information and documentation and to engage in settlement discussions in an attempt to resolve the dispute without the necessity of litigation. They shall do so for a period not less than 60 calendar days. The parties reserve the right to enter into mediation with a mutually agreeable dispute resolution specialist or professional.
 - b. Venue: If a dispute cannot be resolved under the provisions of 13(a), the parties agree that any lawsuit arising out of or in connection with this Agreement shall be brought in the United States District Court for the District in which the Employer maintains its principal place of business. In the event the United States District Court fails, declines or lacks jurisdiction to hear the case, the lawsuit shall be filed

in the highest trial court of general jurisdiction in the county where the Employer maintains its principal offices or its place of business.

- c. Continuity of Services: In the event of a dispute between the Employer and the OMNI/TSA, the OMNI/TSA will continue to perform its obligations under this Agreement in good faith during the resolution of such dispute unless and until this Agreement is terminated in accordance with the provisions of Section 5 of the applicable Services Agreement or these Master Terms and Conditions.

403(b) Plan Document

Meade School District 46-1, SD

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

Article I – Purpose

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

Article II- Definitions

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

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

- 2.08 **Alternate Payee:** A spouse, former spouse, child or other dependent of a Participant who is assigned under a qualified domestic relations order (as defined in §414(p) of the Code) a right to receive all or a portion of the benefits payable with respect to a Participant.
- 2.09 **Annuity Contract:** A nontransferable group or individual contract as defined in sections 403(b)(1) and 401(g) of the Code, established for each Participant by the Employer, or by each Participant individually, that is issued by an insurance company qualified to issue annuities under any applicable State law and that includes payment in the form of an annuity.
- 2.10 **Beneficiary:** The designated person or persons entitled to receive benefits under the Plan after the death of a Participant, subject to such additional rules as may be set forth in the Individual Agreements. If no designation has been made, or if no beneficiary is living at the time of a Participant's death, his Beneficiary shall be:
- (a) His surviving spouse; but if he has no surviving spouse, then
 - (b) His surviving children, in equal shares; but if he has no surviving children, then
 - (c) His estate.

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

2.11 **Break in Service**

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

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

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

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

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

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

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

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

- 2.14 **Compensation:**
- (a) All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including an election under Article III made to reduce compensation in order to have Elective Deferrals under the Plan). Such Compensation shall be determined under the most recent year of service pursuant to Section 403(b)(4) of the Code and which precedes the taxable year by no more than five years.
 - (b) Notwithstanding section 2.14(a) above, if elected in the Adoption Agreement, the Employer may exclude certain forms of compensation for purposes of determining the maximum permitted Elective Deferrals, Employer Contributions, or any other contributions being made to this Plan.
- 2.15 **Custodial Account:** The group or individual custodial account or accounts, as defined in section 403(b)(7) of the Code, established for each Participant by the Employer, or by each Participant individually, to hold assets of the Plan.
- 2.16 **Disabled:** The definition of disability provided in the applicable Individual Agreement. If not defined in the Individual Agreement, "Disabled" shall mean, pursuant to section 72(m)(7) of the Code, the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or to be of long continued and indefinite duration. The permanence and degree of such impairment shall be supported by medical evidence.
- 2.17 **Elective Deferral:** The Employer contributions made to the Plan at the election of the Participant in lieu of receiving cash compensation. If elected by the Employer in the Adoption Agreement, Elective Deferrals may include pre-tax salary reduction contributions and Designated Roth Elective Deferrals.
- 2.18 **Employee:** Each individual, whether appointed or elected, who is a common law Employee of the Employer performing services for a Public School of the State, as an Employee of the Employer. This definition is not applicable unless the Employee's Compensation for performing services for a Public School is paid by the Employer. Further, a person occupying an elective or appointive public office is not an Employee performing services for a Public School unless such office is one to which an individual is elected or appointed only if the individual has received training, or is experienced, in the field of education. A public office includes any elective or appointive office of a State or local government.
- 2.19 **Employer:** The entity whose name appears on the Adoption Agreement executed by it, any successor which elects to continue the Plan, and any predecessor which has maintained this Plan. Such Employer must be an organization which is a State or political subdivision of a State or an agency or instrumentality of either, that has employees who perform services for an educational institution (as defined in section 170(b)(1)(A)(ii) of the Code. For purposes of eligibility to participate in and make contributions to the Plan, "Employer" also includes any Related Employer that is an eligible employer within the meaning of section 1.403(b)-2(b)(8) of the Treasury Regulations and that is designated in the Adoption Agreement.
- 2.20 **Employer Contribution:** Amounts contributed by the Employer, other than Elective Deferrals, for the Participant pursuant to Article XII of the Plan.
- 2.21 **Employer Contribution Account:** The account established and maintained for each Participant consisting of the Participant's Employer Contribution Account and certain transfers, where no accounting has been maintained with respect to principal and interest on Elective Deferrals or other unknown amounts that are part of the Employee's 403(b) account.
- 2.22 **Entry Date:** The date designated by the Employer in the Adoption Agreement.
- 2.23 **Excess Deferral:** For any taxable year, that portion of an Employee's Elective Deferrals that exceeds the limits of Section 402(g) of the Code.
- 2.24 **Funding Vehicles:** The Annuity Contracts or Custodial Accounts that satisfy the requirements of section 1.403(b)-3 of the Treasury Regulations and that are issued or established for funding amounts held under the Plan. A list of Vendors of Funding Vehicles approved for use under the Plan, including sufficient information to identify the approved Funding Vehicles, shall be maintained in an appendix to the Plan. The terms governing each Individual Agreement for the Funding Vehicles under the Plan, excluding those terms that are inconsistent with the Plan or section 403(b) of the Code, are hereby incorporated by reference in the Plan.

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

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

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

2.26 **Hour of Service:**

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

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

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

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

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

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

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

2.45 Definitions Related to Limitation on Annual Additions:

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

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

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

(b) **Includible Compensation:**

- (1) An Employee's actual wages that are included in the Participant's gross income for Federal income tax purposes (computed without regard to section 911 of the Code, relating to United States citizens or residents living abroad), including differential wage payments under section 3401(h) of the Code for the most recent period that is a Year of Service. Includible Compensation also includes any Elective Deferral or other amount contributed or deferred by the Employer at the election of the Employee that would be includible in gross income but for the rules of section 125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 402(k), or 457(b) of the Code. Includible Compensation does not include any compensation received during a period when the Employer was not an eligible employer within the meaning of section 1.403(b)-2(b)(8) of the Treasury Regulations. The amount of Includible Compensation is determined without regard to any community property laws. Except as provided in section 1.401(a)(17)-1(d)(4)(ii) of the Treasury Regulations with respect to eligible Participants in governmental plans, the amount of Includible Compensation of each Participant taken into account in determining contributions shall not exceed \$265,000, as adjusted for cost-of-living increases in accordance with section 401(a)(17)(B) of the Code for periods after 2016.
 - (2) For purposes of applying the limitations on Annual Additions to nonelective Employer contributions pursuant to section 415 of the Code, Includible Compensation for a Participant who is permanently and totally disabled (as defined in section 72(m)(7) of the Code) is the compensation such Participant would have received for the Limitation Year if the Participant had been paid at the rate of compensation paid immediately before becoming permanently and totally disabled.
- (c) **Limitation Year:** The Limitation Year means the Plan Year selected in the Adoption Agreement. However, if the Participant is in control of an Employer pursuant to section 5.01(c) above, the Limitation Year shall be the Limitation Year in the defined contribution plan controlled by the Participant.
- (d) **Maximum Annual Addition:** The Annual Addition that may be contributed or allocated to a Participant's account under the Plan for any Limitation Year shall not exceed the lesser of:
- (1) \$53,000, as adjusted for increases in the cost-of-living under section 415 (d) of the Code for 2015 or 2016 periods, or
 - (2) 100 percent of the Participant's Includible Compensation for the Limitation Year.
- (e) **Contributions for Medical Benefits After Separation of Service:** The Includible Compensation limit referred to in (d)(2) above shall not apply to any contribution for medical benefits after separation from service (within the meaning of section 401(h) or section 419A(f)(2) of the Internal Revenue Code) which is otherwise treated as an Annual Addition.
- (f) **Section 403(b) Prototype Plan:** A Section 403(b) Prototype Plan means a section 403(b) plan the form of which is the subject of a favorable opinion letter from the Internal Revenue Service.
- (g) **Employer:** Solely for purposes of this Article, "Employer" means the employer that has adopted the Plan and any employer required to be aggregated with that employer under section 414(b) and (c) (taking into account section 415(h)), (m), (o), of the Internal Revenue Code and section 1.414(c)-5 of the Treasury Regulations.
- (h) **Excess Annual Addition.** "Excess Annual Addition" means the excess of the Annual Additions credited to the Participant for the Limitation Year under the Plan and plans aggregated with the Plan under sections 5.01(b) (c) over the Maximum Annual Addition for the Limitation Year under section 5.01(d)

2.46 **Definitions Related to Employer Contributions:**

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

Article III - Participation and Contributions

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

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

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

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

3.02 **Compensation Reduction Election:**

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

3.03 **Eligible Automatic Contribution Arrangement (EACA)**

(a) Rules of Application

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

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

(c) Uniformity Requirement

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

(d) Notice Requirement

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

(e) Withdrawal of Default Elective Deferrals

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

3.04 **Roth 403(b) Elective Deferrals**

(a) General Application

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

(b) Separate Accounting

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

(c) Direct Rollovers

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

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

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

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

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

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

4.06 **Correction of Excess Elective Deferrals in Multiple Plans:**

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

4.07 **Return of Excess 415 Contributions:**

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

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

4.09 **Amounts Paid after Severance Treated as Compensation:**

- (a) Effective Date: The provisions of this Section 4.10 shall apply to limitation years beginning on or after July 1, 2007.
- (b) Compensation paid after severance from employment: If elected by the Employer in the Adoption Agreement, Compensation shall be adjusted, as set forth herein and as otherwise elected in this Section 4.10, for the following types of compensation paid after a Participant's severance from employment with the Employer maintaining the Plan (or any other entity that is treated as the Employer pursuant to sections 414(b), (c), (m) or (o)). However, amounts described in subsections (1i) and (2) below may only be included in Compensation to the extent such amounts are paid by the later of 2 1/2 months after severance from employment or by the end of the limitation year that includes the date of such severance from employment. Any other payment of compensation paid after severance of employment that is not described in the following types of compensation is not considered Compensation within the meaning of section 415(c)(3), even if payment is made within the time period specified above.
 - (1) Regular pay: Compensation shall include regular pay after severance of employment if (1) the payment is regular compensation for services during the participant's regular working hours, or compensation for services outside the participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and (2) the payment would have been paid to the participant prior to a severance from employment if the Participant had continued in employment with the Employer.
 - (2) Leave cashouts and deferred compensation: Leave cashouts shall be included in Compensation, unless otherwise elected in the Adoption Agreement, if those amounts would have been included in the definition of Compensation if they were paid prior to the Participant's severance from employment, and the amounts are payment for unused accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued. In addition, deferred compensation shall be included in Compensation, unless otherwise elected in the Adoption Agreement, if the compensation would have been included in the definition of Compensation if it had been paid prior to the Participant's severance from employment, and the compensation is received pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid at the same time if the Participant had continued in employment with the Employer and only to the extent that the payment is includible in the Participant's gross income.

4.10 **Salary continuation payments for military service participants**: Compensation does not include, unless otherwise elected in the Adoption Agreement, payments to an individual who does not currently perform services for the Employer by reason of qualified military service (as that term is used in Code section 414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service.

4.11 **Administrative delay ("the first few weeks") rule**: Compensation for a limitation year shall not include, unless otherwise elected in the Adoption Agreement, amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates. However, if elected, Compensation for a limitation year shall include amounts earned but not paid during the limitation year solely because of the timing of pay periods and pay dates, provided the amounts are paid during the first few weeks of the next limitation year, the amounts are included on a uniform and consistent basis with respect to all similarly situated Participants, and no compensation is included in more than one limitation year.

Article V – Limitation on Annual Additions

5.01 Limitations on Aggregate Annual Additions

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

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

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

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

Article VI – Loans

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

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

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

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

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

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

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

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

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

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

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

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

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

Article VII - Benefit Distributions

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

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

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

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

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

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

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

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

7.05 **Hardship Withdrawals:**

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

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

7.06 Rollover Distributions:

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

7.07 Nonspouse Beneficiary Direct Rollover

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

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

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

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

- (e) Determination of Required Minimum Distributions:

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

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

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

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

7.08 Qualified Reservist Distribution:

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

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

8.01 **Eligible Rollover Contributions to the Plan:**

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

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

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

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

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

8.04 **Contract and Custodial Account Exchanges:**

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

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

8.05 Permissive Service Credit Transfers:

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

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

Article IX - Investment of Contributions

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

Article X - Amendment and Plan Termination

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

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

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

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

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

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

Article XI – Miscellaneous and Administration of the Plan

11.01 **Non-Assignability:** Except as provided in Section 10.02 and 10.03, the interests of each Participant or Beneficiary under the Plan are not subject to the claims of the Participant's or Beneficiary's creditors; and neither the Participant nor any Beneficiary shall have any right to sell, assign, transfer, or otherwise convey the right to receive any payments hereunder or any interest under the Plan, which payments and interest are expressly declared to be nonassignable and nontransferable.

11.02 **Domestic Relation Orders:** Notwithstanding Section 10.01, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a spouse or former spouse, child, or other dependent of a Participant is made pursuant to the domestic relations law of any State ("domestic relations order"), then the amount of the Participant's Account Balance shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Administrator shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order.

11.03 **IRS Levy:** Notwithstanding Section 10.01, the payor or the Administrator, as applicable may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

11.04 **Tax Withholding:** Contributions to the Plan are subject to applicable employment taxes (including, if applicable, Federal Insurance Contributions Act (FICA) taxes with respect to Elective Deferrals, which constitute wages under section 3121 of the Code). Any benefit payment made under the Plan is subject to applicable income tax withholding requirements (including section 3405 of the Code and the Employment Tax Regulations thereunder). A payee shall provide such information as the payor or the Administrator, if applicable may need to satisfy income tax withholding obligations, and any other information that may be required by guidance issued under the Code.

11.05 **Payments to Minors and Incompetents:** Subject to any State law requirements, if a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the payor or the Administrator, if applicable, benefits will be paid to such person as the payor or the Administrator may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.

11.06 **Mistaken Contributions:** If any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact, then within one year after the payment of the contribution, and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (not adjusted for any income but adjusted for loss in value, if any, allocable thereto) shall be returned directly to the Employer.

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

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

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

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

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

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

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

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

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

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

- (c) In order to fulfill its responsibilities hereunder, the Administrator shall be specifically authorized to employ such agents, or attorneys, or contract for such assistance, as the Plan Administrator may from time to time deem necessary or advisable in connection with its responsibilities hereunder and to pay the fees, commission, or salaries incurred on account thereof as an expense of administration of the Plan. The Administrator is authorized to delegate administrative duties to the Custodian when not inconsistent with the terms of this Plan.
- (d) The Administrator shall serve as the designated agent for legal purposes under the Plan.

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

Article XII – Employer Contributions

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

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

12.02 **Correction of Allocations:**

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

12.03 Employer Contributions for former Employees:

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

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

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

12.05 Eligibility Computation Periods:

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

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

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

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

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

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

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

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

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

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

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

12.11 **Eligibility upon Reemployment:**

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

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

12.12 Vesting and Forfeitures

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

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

12.14 Computation of Vested Account Balance:

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

(4) Years of Service with the predecessor employer during the time a qualified plan was maintained, if the Adoption Agreement allows and the Employer so specifies.

(b) The Employer shall designate in the Adoption Agreement the period described in either (1) or (2) below as the Vesting Computation Period:

(1) For purposes of computing the Employee's nonforfeitable right to the account balance derived from Employer Contributions, Years of Service and Breaks in Service will be measured by the Plan Year.

(2) For purposes of determining Years of Service and Breaks in Service for purposes of computing an Employee's nonforfeitable right to the account balance derived from Employer Contributions, the 12-consecutive month period will commence on the date the Employee first performs an Hour of Service and each subsequent 12-consecutive month period will commence on the anniversary of such date.

(c) In the case of a Participant who has incurred a 1-year Break in Service, Years of Service before such break will not be taken into account until the Participant has completed a Year of Service after such Break in Service.

12.15 **Forfeitures:** Notwithstanding the Employer's election in the Adoption Agreement, Forfeitures may be allocated as follows:

(a) to restore Participant's Employer Contribution Accounts pursuant to the buy-back provisions of Section 12.18;

(b) used to pay any expenses of administration of the Plan; and/or

(c) used to make or reduce Employer Contributions required under the terms of the Plan.

12.16 **Forfeitures - Withdrawal of Employee Contributions:** No Forfeitures will occur solely as a result of an Employee's withdrawal of Employee Contributions.

12.17 **Vesting for Pre-Break and Post-Break Account:** In the case of a Participant who has 5 or more consecutive 1-year Breaks in Service, all service after such Breaks in Service will be disregarded for the purpose of vesting the employer-derived account balance that accrued before such Breaks in Service. Such Participant's pre-break service will count in vesting the post-break employer-derived account balance only if either:

(a) such Participant has any nonforfeitable interest in the account balance attributable to Employer Contributions at the time of separation from service; or

(b) upon returning to service, the number of consecutive 1-year Breaks in Service is less than the number of Years of Service.

Separate accounts will be maintained for the Participant's pre-break and post-break employer derived account balance. Both accounts will share in the earnings and losses of the fund..

12.18 **Buy-back:** If a former Participant is reemployed by the Employer before the former Participant incurs five consecutive 1-year Breaks in Service, and such former Participant has received a distribution of the entire Vested Percentage of his Employer Contribution Account prior to his reemployment, any forfeited amounts shall be reinstated only if he repays the full amount of his Employer Contribution Account distributed to him before he incurs five consecutive 1-year Breaks in Service after the date of the distribution. In the event the former Participant does repay the full amount distributed to him, his Employer Contribution Account balance will be restored to the amount on the date of distribution.

12.19 **Missing Participants:** If a benefit is forfeited because the Participant or Beneficiary cannot be found, such benefit will be reinstated if a claim is made by the Participant or Beneficiary.

12.20 **Definitions:** Refer to Article II, Section 2.45 for definitions related to Employer Contributions.

Article XIII - Deemed IRAs

13.01 **Applicability and Effective Date:** This section shall apply if elected by the Employer in the Adoption Agreement and shall be effective for Plan Years beginning after the date specified in the Adoption Agreement.

13.02 **Definitions**

(a) **Deemed IRAs:** Each Participant may make voluntary employee contributions to the Participant's "traditional" or "Roth" IRA under the Plan, as elected by the Employer in the Adoption Agreement. The Plan shall establish a separate account or annuity for the designated IRA contributions of each Participant and any earnings properly allocable to the contributions, and maintain separate recordkeeping with respect to each such IRA.

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

13.03 **Separate Accounting**

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

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

13.05 **Prohibited Investments:**

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

13.06 **Reporting Duties:**

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

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

13.08 **Traditional IRA Maximum Permissible Annual Contributions:**

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

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

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

13.09 Roth IRA Maximum Permissible Annual Contributions:

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

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

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

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

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

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

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

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

13.11 **Required Minimum Distributions from a Traditional IRA:**

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

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

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

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

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

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

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

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

- 13.14 **No Required Minimum Distribution from Roth Deemed IRA Account:** No amount is required to be distributed prior to the death of the individual for whose benefit the account was originally established. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C), this paragraph does not apply.
- 13.15 **Distributions Due to Death from a Roth Deemed IRA Custodial Account:**
- (a) Notwithstanding any provision of this IRA to the contrary, the distribution of the individual's interest in the account shall be made in accordance with the requirements of Code § 408(a)(6), as modified by § 408A(c)(5), and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are made from an annuity contract purchased from an insurance company, distributions thereunder must satisfy the requirements of § 1.401(a)(9)-6 of the Income Tax Regulations (taking into account Code § 408A(c)(5)), rather than the distribution rules in paragraphs (b), (c) and (d) below.
 - (b) Upon the death of the individual, his or her entire interest will be distributed at least as rapidly as follows:
 - (1) If the designated beneficiary is someone other than the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death, over the remaining life expectancy of the designated beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the individual's death, or, if elected, in accordance with paragraph (b)(3) below. If this is an inherited IRA within the meaning of Code § 408(d)(3)(C) established for the benefit of a nonspouse designated beneficiary by a direct trustee-to-trustee transfer from a retirement plan of a deceased individual under § 402(c)(11), then, notwithstanding any election made by the deceased individual pursuant to the preceding sentence, the nonspouse designated beneficiary may elect to have distributions made under this paragraph (b)(1) if the transfer is made no later than the end of the year following the year of death.
 - (2) If the individual's sole designated beneficiary is the individual's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the individual's death (or by the end of the calendar year in which the individual would have attained age 70½, if later), over such spouse's life expectancy, or, if elected, in accordance with paragraph (b)(3) below. If the surviving spouse dies before distributions are required to begin, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's designated beneficiary's remaining life expectancy determined using such beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (b)(3) below. If the surviving spouse dies after distributions are required to begin, any remaining interest will be distributed over the spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the spouse's death.
 - (3) If there is no designated beneficiary, or if applicable by operation of paragraph (b)(1) or (b)(2) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the individual's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (b)(2) above).
 - (4) The amount to be distributed each year under paragraph (b)(1) or (2) is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of § 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole designated beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the beneficiary's age in the year specified in paragraph (b)(1) or (2) and reduced by 1 for each subsequent year.
 - (c) The "value" of the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of § 1.408-8 of the Income Tax Regulations.
 - (d) If the sole designated beneficiary is the individual's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a beneficiary.
 - (e) The required minimum distributions payable to a designated beneficiary from this IRA may be withdrawn from another IRA the beneficiary holds from the same decedent in accordance with Q&A-9 of § 1.408-8 of the Income Tax Regulations.

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

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

Article XIV - Multiple Employer Plans

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

403(b) PLAN AMENDMENT FOR HARDSHIP DISTRIBUTIONS FOR 403(b) PLAN DOCUMENT #04

(Note: No signatures are required unless noted below. The Volume Submitter Plan Sponsor adopted these Amendments on the date indicated below.)

PLAN ADDENDUM FOR HARDSHIP DISTRIBUTION AMENDMENTS

SECTION 1

PREAMBLE - AMENDMENT OF THE PLAN FOR HARDSHIP DISTRIBUTIONS

- 1.01 **Adoption and Effective Date of Amendment:** This Amendment of the Plan is adopted to reflect certain provisions in Final Treasury Regulations issued September 23, 2019 under sections 401(k) and 401(m) relating to Hardship distributions. This Amendment is intended as good faith compliance with the requirements of the Treasury Regulations and is to be construed in accordance with the Treasury and guidance issued thereunder.
- 1.02 **Supersession of Inconsistent Provisions:** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.03 **Adoption by the Mass Submitter.** Pursuant to the provisions of the Plan and section 8.09 of Revenue Procedure 2013-22, the Mass Submitter hereby adopts this Amendment on behalf of all adopting Employers.
- 1.04 **Effective Date of the Amendment:** The Mass Submitter has adopted this amendment on behalf of all Volume Submitter Plan Sponsors and adopting Employers to be effective on the date of the intended provision as described in the Employer's hardship policy. No further action is required by the adopting Employer with respect to the Plan document.
- 1.05 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment, and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section or other numbering designations.
- 1.06 **Employer's Hardship Policy.** Notwithstanding the amendments to the Plan document that are outlined in this amendment, the Employer's hardship policy must describe the Employee's method of (a) representation on availability of cash and other liquid assets; (b) whether Hardship source documentation will be received by the Plan Administrator or summary of source documents is received from the Employee but documents maintained by the Employee; and (c) any optional provisions such as requiring a Participant Loan prior to a Hardship distribution.

SECTION 2

PLAN AMENDMENTS

- 2.01 **Section 2.25 of the Plan.** Section 2.25 of the Plan shall be amended to re-designate 2.25(g) as 2.25(h) and insert a new section 2.25(g) to read as follows:
- (g) Expenses and losses (including loss of income) incurred by the employee on account of a disaster declared by the Federal Emergency Management Agency (FEMA) under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 100-707, provided that the employee's principal residence or principal place of employment at the time of the disaster was located in an area designated by FEMA for individual assistance with respect to the disaster; or

Sections 2.02 through 2.04 below provide amendments to certain sections of the Plan that reference the 6-month suspension of all employee contributions, including Elective Deferrals and After-tax Contributions, to all Employer Plans after having elected to take a hardship distribution described in Section 9.04 of the Plan. If a Participant received a distribution under this provision prior to 1/1/2020, the Participant's Elective Deferrals (and Employee Contributions) may be suspended for 6 months after receipt of the distribution, if required by the Employer. After 12/31/2019, the 6-month suspension no longer applies. In addition, certain sections, where noted, have been amended to remove the mandate that loans must be taken prior to a hardship distribution.

2.02 **Section 3.03 of the Plan.** Section 3.03(c)(2) is amended and shall read as follows:

(c) Uniformity Requirement

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

2.03 **Section 7.05 of the Plan.** Sections 7.05(a) and (b) have been amended to remove references to the 6-month suspension of all employee contributions, including Elective Deferrals and After-tax Contributions to all Employer Plans.

Sections 7.05(b) and (d) have been amended to remove the mandate that loans must be taken prior to a Hardship distribution. The effective date of this section is for loans acquired after 12/31/2019. The Employer may continue to require loans pursuant to Section 7.05, if such requirement is outlined in the Employer's hardship policy.

Section 7.05(a) through (d), therefore, shall read as follows:

- (a) Hardship withdrawals shall be permitted under the Plan to the extent elected in the Adoption Agreement and permitted by the Individual Agreements controlling the Account assets to be withdrawn to satisfy the hardship;
- (b) The Individual Agreements shall provide for the exchange of information among the Employer and the Vendors or the Administrator to the extent necessary to implement the Individual Agreements. In addition, in the case of a hardship withdrawal that is not automatically deemed to be necessary to satisfy the financial need (pursuant to section 1.401(k)-1(d)(3)(iii)(B) of the Income Tax Regulations), the Vendor or the Administrator, if applicable shall obtain information from the Employer or other Vendors to determine the amount of any plan loans and rollover accounts, if applicable, that are available to the Participant under the Plan to satisfy the financial need;
- (c) The distribution is not in excess of the amount of the immediate and heavy financial need (including amounts necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the distribution); and
- (d) If required by Treasury regulations, the Participant has obtained all distributions, other than hardship distributions, and all nontaxable loans, if required by the Employer, under all plans maintained by the Employer (except to the extent such actions would be counterproductive to alleviating the financial need).

2.04 **Section 8.04 of the Plan.** Section 8.04(d)(1) subsection (2) is deleted as it references the 6-month suspension. Section 8.04(d)(1) subsection (3) is now subsection (2), and is amended to provide that the requirement that a loan be taken first before a hardship is requested is optional. Section 8.04(d)(1) shall read as follows:

- (1) Information necessary for the resulting contract or custodial account, or any other contract or custodial accounts to which contributions have been made by the Employer, to satisfy section 403(b) of the Code, including the following: (1) the Employer providing information as to whether the Participant's employment with the Employer is continuing, and notifying the Vendor when the Participant has had a Severance from Employment (for purposes of the distribution restrictions in Section 7.01); and (2) the Vendor providing information to the Employer or other Vendors concerning the Participant's or Beneficiary's section 403(b) contracts or custodial accounts or qualified employer plan benefits (to enable a Vendor to determine the amount of any plan loans and any rollover accounts, if applicable, that are available to the Participant under the Plan in order to satisfy the financial need under the hardship withdrawal rules of Section 7.05); and

AMENDMENT ADOPTION

The Mass Submitter has adopted this amendment on behalf of all adopting Employers on May 28, 2021, to be effective for Plan Years beginning on or after January 1, 2020, unless otherwise noted above. No further action is required by the adopting Employer with respect to the Plan document. Earlier effective dates may be applied to certain provisions if described and noted in the Employer's hardship policy.

INSTRUCTIONS TO EMPLOYERS

The enclosed amendment updates certain sections of your Plan document to reflect changes that were made under the Bipartisan Budget Act of 2018, the Final 401(k) Regulations in September of 2019 and Revenue Procedure 2020-9 issued December 12, 2019, which reflects the deadline to amend Plan documents for the new Hardship Distribution rules.

The deadline to amend Plans is December 31, 2021. The attached amendment meets this requirement. Keep this with your Plan documents file for future reference.

Some of the changes are mandatory, such as the 6-month suspension rule, which must be removed from hardship policies no later than 12/31/2019; some are optional, such as requiring a loan be taken first before a hardship is requested. All optional items should be highlighted in the Employer's hardship policy.

Attached is a chart outlining the various provisions, whether they are mandatory or optional, and the date that they can be or must be applied to the Employer's hardship policy.

The update to the Employer's hardship policy may be provided by the vendor or TPA, and all annuity contracts and custodial agreements must be updated as well.

403(b) Adoption Agreement

Meade School District 46-1, SD

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

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

EMPLOYER INFORMATION

1. Employer Name: Meade School District 46-1

Address: 1230 Douglas Street

City: Sturgis

State: SD

Zip Code: 57785

Phone: (605) 347-2523

2. Contact Person: Maranda McGillivray

Phone: (605) 347-2523

Email: maranda.mcgillivray@k12.sd.us

3. Employer Identification Number: 46-0307398

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

- | | | | |
|---|---|------------------------------|---------------------------------------|
| <input type="checkbox"/> (a) | The Employer | <input type="checkbox"/> (b) | The Employer Jointly with the Vendors |
| <input checked="" type="checkbox"/> (c) | A designated Administrator (specify): <u>U.S OMNI & TSACG Compliance Services</u> | | |

PLAN INFORMATION

5. Sponsor of the 403(b) Volume Submitter Plan: U.S OMNI & TSACG Compliance Services

Address: 73 Eglin Parkway NE, STE 202, Fort Walton Beach, FL 32548

Phone: 888-777-5827

E-mail: plansupport@tsacg.com

6. (a) Name of Plan: Meade School District 46-1 403(b) Plan

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

7. (a) Plan Year:

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

(b) Limitation Year:

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

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

		Initial Effective Date	Amendment/Restatement Effective Date
<input type="checkbox"/> (a)	Establish a new 403(b) plan (not earlier than the 1 st day of current Plan Year)		N/A
<input type="checkbox"/> (b)	Restate a 403(b) plan previously adopted by the Employer (restatement date cannot be earlier than 1-01-2009, but not later than 1-01-2010 unless the initial effective date is after 1-01-2010)		
<input checked="" type="checkbox"/> (c)	Amend a 403(b) plan previously adopted by the Employer (Amendments made, if applicable: _____)	01/01/2009	<u>08/01/2025</u>

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

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

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

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

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

11. (a) Compensation shall be determined over the following Determination period: (1) the Plan Year; or (2) a consecutive 12-month period ending with or within the Plan Year. Enter the day and the month this period begins: 01 (day) 01 (month). For Employees whose date of hire is less than 12 months before the end of the 12-month period designated, compensation will be determined over the Plan Year.
- (b) For purposes of allocating Employer Contributions, Compensation (1) shall (2) shall not include amounts paid prior to a Participant's Entry Date.

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

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

ELIGIBILITY AND PARTICIPATION – ELECTIVE DEFERRALS

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

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

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

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

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

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

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

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

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

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

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

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

AUTOMATIC ENROLLMENT

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

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

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

18. (a) Covered Employee for Purposes of Eligible Automatic Contribution Arrangement (EACA): Employees covered under the EACA are (Check one of the options below.):

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

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

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

ROLLOVER/TRANSFER AND OTHER EMPLOYEE CONTRIBUTION PROVISIONS

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

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

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

20. Participant Rollover Contributions

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

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

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

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

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

21. In-Plan Roth Rollovers:

(a) The Plan (1) will (2) will not permit In-Plan Roth Rollovers of distributable amounts.

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

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

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

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

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

DISTRIBUTION PROVISIONS

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

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

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

(b) The following transactions are permitted:

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

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

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

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

EMPLOYER CONTRIBUTIONS

26. Employer Contributions

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

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

ELIGIBILITY AND PARTICIPATION – EMPLOYER CONTRIBUTIONS

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

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

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

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

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

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

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

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

31. (a) Subsequent Eligibility Computation Periods shall commence with:																										
<input checked="" type="checkbox"/> (1) the anniversary of the Employee's employment commencement date; or <input type="checkbox"/> (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.																										
(b) Subsequent Vesting Computation Periods shall commence with:																										
<input type="checkbox"/> (1) the anniversary of the Employee's employment commencement date; or <input type="checkbox"/> (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.																										
32. An Employee who has completed the eligibility requirements shall enter the Plan on the following Entry Date:																										
		Nonelective	Matching																							
<input type="checkbox"/> (a)	There are no age and service requirements. Entry Date shall mean the Employee's employment commencement date.	<input type="checkbox"/>	<input type="checkbox"/>																							
<input checked="" type="checkbox"/> (b)	The day on which the Employee satisfies the eligibility requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>																							
<input type="checkbox"/> (c)	The first day of the Plan Year in which the Employee satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>																							
<input type="checkbox"/> (d)	The first day of the first month or the first day of the 7th month of the Plan Year coinciding with or next following the satisfaction of the Plan's eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>																							
<input type="checkbox"/> (e)	The first day of the month in which the Participant satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>																							
<input type="checkbox"/> (f)	The first day of the following months after the Employee satisfies the eligibility requirements _____	<input type="checkbox"/>	<input type="checkbox"/>																							
33. All of an Employee's Years of Service with the Employer are counted to determine the Vested Percentage in the Participant's Employer Contribution except:																										
<input type="checkbox"/> (a) N/A. All Years of Service will count toward Vesting																										
<input type="checkbox"/> (b) Years of Service before age 18																										
<input type="checkbox"/> (c) Years of Service before the Employer maintained this Plan or a predecessor plan																										
34. Each Participant's Vested Percentage in his Employer Contribution Account shall be determined as follows:																										
		Nonelective	Matching																							
<input checked="" type="checkbox"/> (a)	Vesting Formula #1 - 100% vested at all times	<input checked="" type="checkbox"/>	<input type="checkbox"/>																							
<input type="checkbox"/> (b)	Vesting Formula #2 - 100% vested after _____ (not to exceed three) Years of Service	<input type="checkbox"/>	<input type="checkbox"/>																							
<input type="checkbox"/> (c)	Vesting Formula #3:	<input type="checkbox"/>	<input type="checkbox"/>																							
	<table border="0"> <tr> <td><u>Years of Service</u></td> <td><u>Vested Percentage</u></td> <td></td> </tr> <tr> <td>Less than 1</td> <td>_____</td> <td></td> </tr> <tr> <td>1</td> <td>_____</td> <td></td> </tr> <tr> <td>2</td> <td>_____ (not less than 20%)</td> <td></td> </tr> <tr> <td>3</td> <td>_____ (not less than 40%)</td> <td></td> </tr> <tr> <td>4</td> <td>_____ (not less than 60%)</td> <td></td> </tr> <tr> <td>5</td> <td>_____ (not less than 80%)</td> <td></td> </tr> <tr> <td>6 or more</td> <td>100%</td> <td></td> </tr> </table>	<u>Years of Service</u>	<u>Vested Percentage</u>		Less than 1	_____		1	_____		2	_____ (not less than 20%)		3	_____ (not less than 40%)		4	_____ (not less than 60%)		5	_____ (not less than 80%)		6 or more	100%		
<u>Years of Service</u>	<u>Vested Percentage</u>																									
Less than 1	_____																									
1	_____																									
2	_____ (not less than 20%)																									
3	_____ (not less than 40%)																									
4	_____ (not less than 60%)																									
5	_____ (not less than 80%)																									
6 or more	100%																									
<input type="checkbox"/> (d) Notwithstanding the Vesting Formula selected above, all Participants as of _____ will be 100% vested.																										
35. Forfeitures not used to restore Participant's Accounts or pay expenses will be (choose one):																										
		Nonelective	Matching																							
<input type="checkbox"/> (a)	allocated in addition to the Employer Contributions	<input type="checkbox"/>	<input type="checkbox"/>																							
<input type="checkbox"/> (b)	used to reduce any required Employer contributions	<input type="checkbox"/>	<input type="checkbox"/>																							
<input type="checkbox"/> (c)	used to reduce Employer Matching Contributions and any remainder allocated in addition to the Employer Contribution	<input type="checkbox"/>	<input type="checkbox"/>																							

<input type="checkbox"/> (d) used to reduce Employer Contributions in the following order and manner: <input type="checkbox"/> (1) for the current Plan Year <input type="checkbox"/> (2) for the subsequent Plan Year <input type="checkbox"/> (3) Other (describe; must be determined on a nondiscriminatory basis): _____	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (e) N/A. 100% vesting has been elected and there are no forfeitures under the Plan.		
36. Forfeitures arising on account of termination of employment shall be allocated as of the last day of the Plan Year which is concurrent with or next follows:		
<input type="checkbox"/> (a)	Employee's termination of employment	
<input type="checkbox"/> (b)	Employee having incurred a 1-year Break in Service	
<input type="checkbox"/> (c)	Employee having incurred 2 consecutive 1-year Breaks in Service	
<input type="checkbox"/> (d)	Employee having incurred 5 consecutive 1-year Breaks in Service	
<input type="checkbox"/> (e)	The later of the payment of the vested benefit or the Employee having incurred 5consecutive 1-year Breaks in Service	
<input checked="" type="checkbox"/> (f)	N/A. 100% vesting has been elected and there are no forfeitures under the Plan.	
OVERRIDING LANGUAGE FOR MULTIPLE PLANS		
37. If the Participant is covered under another Section 403(b) plan of the Employer, other than a Section 403(b) Volume submitter or prototype plan, the provisions of Section 5.01 of Article V will apply as if the other plan were a Section 403(b) volume submitter or prototype 403(b) plan.		
RELIANCE ON ADVISORY LETTER AND ACKNOWLEDGEMENTS		
38. Reliance and Acknowledgements: <ul style="list-style-type: none"> • This Adoption Agreement may be used only in conjunction with basic Plan Document #04. • The Sponsor will inform the adopting Employer of any amendments it makes to the Plan or of its discontinuance or abandonment of the Plan. • The Employer must complete a new signature page if it modifies any prior elections or makes new elections in its Adoption Agreement. • Failure to properly complete this Adoption Agreement may result in loss of favorable tax treatment for the Plan. The Employer's tax advisor should review the Plan and this Adoption Agreement prior to the Employer adopting such plan. • The Employer may rely on the Advisory Letter issued for the approved specimen plan, except to the extent that the Employer's Plan is not identical to the approved specimen plan, disregarding any differences attributable solely to the Employer's choices of options provided under the specimen plan. 		
AUTHORIZED SIGNATURE AND CERTIFICATION		
39. The undersigned Employer acknowledges receipt of a copy of the Plan, Administrative Appendix and this Adoption Agreement on the date indicated below. The adopting Employer by signing below certifies that: <ul style="list-style-type: none"> • The Employer is an educational organization described in section 170(b)(1)(A)(ii); and • For purposes of the nondiscrimination requirements of section 403(b)(12) the Plan is a Governmental Plan within the meaning of section 414(d) of the Code of a Public School; or a Governmental Plan of an organization described in section 501(c)(3) of the Code. 		
Name of Employer: <u>Meade School District 46-1</u>		
Signature of Employer:	Date:	
Name of Signer: _____	Title: _____	

ADMINISTRATIVE APPENDIX

EMPLOYER NAME: Meade School District 46-1

PART A: RESPONSIBILITIES

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

TPA	Vendor(s)	Employer	Other (specify)	N/A
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I. PLAN FINANCIAL REPORTING

1.	Review and verify accuracy of Spark File or other Data Sharing Information and notify Vendor of errors. (This includes an annual audit to make sure that all amounts and sourcing did get credited to the proper participant in the Plan.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
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II. ENROLLMENT OF PARTICIPANTS

2.	If applicable, provide Employee census information prior to each entry date to determine eligibility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
3.	Evaluate eligibility to determine who enters the plan on each entry date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
4.	Provide enrollment forms to eligible employee (for deferral elections, investment elections, and beneficiary designations)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
5.	Provide mandatory notices at enrollment for Universal Availability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
6.	Provide other required notices at enrollment, such as "deemed" control group (owning outside business)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
7.	Verify deferral percentage for new participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
8.	Analyze eligibility service and vesting service to be credited to rehired employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
9.	If Plan does not provide for full and immediate vesting, determine forfeitures that must be restored for rehired participants	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
10.	If certain types of compensation is excluded, evaluate compensation types for participant and ensure that deferrals are being removed from all relevant compensation types (check exclusions, e.g., stipends, coaching bonuses, club sponsorships)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
11.	Confirm that proposed deferrals do not exceed plan defined limits or legal maximums	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

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

ADMINISTRATIVE APPENDIX

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

ADMINISTRATIVE APPENDIX

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

ADMINISTRATIVE APPENDIX

		TPA	Vendor(s)	Employer	Other (specify)	N/A
59.	Evaluate proposed QDRO to determine if it qualifies as such	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
60.	Communicate to participant/former spouse regarding QDRO receipt (and provide copy of QDRO Policy) and QDRO determination	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Legal Counsel	<input type="checkbox"/>
61.	Segregate account and initiate distribution to Alternate Payee	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
62.	Authorize and verify requirements for Exchanges, 403(b) Transfers and Transfers to State DB Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

IX. PARTICIPANT LOAN, IF AVAILABLE

63.	Provide copy of loan procedure/policies to participants	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
64.	Prepare and retain loan documents (e.g., promissory note, etc.) for each participant loan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
65.	Determine maximum amount that may be borrowed	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
66.	Provide Loan Request Forms to participants	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
67.	Confirm proper completion of loan application	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
68.	Approve loan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
69.	Verify that proper loan payment procedures are in place	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
70.	Determine defaulted and offset loans	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
71.	Prepare Form 1099-R on defaulted loan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

X. MISCELLANEOUS

72.	Identify participants required to take a Required Minimum Distribution (RMD), including terminated employees, beneficiaries	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
73.	Provide timely notice of RMD requirement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
74.	Determine minimum distribution amount	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
75.	Annually review of all Vendor documents including distribution forms, custodial agreements, annuity contracts, withholding notices and elections, etc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

TPA	Vendor(s)	Employer	Other (specify)	N/A
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XI. PLAN QUALIFICATION

76.	Prepare Plan document	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
77.	Prepare Amendments, Required and optional	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
78.	Prepare written procedures/policies, where applicable	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

PART B: PLAN VENDOR SCHEDULE

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

Please note the following procedures for Transfer/Exchanges:

- The minimum amount for Transfers/Exchanges shall be \$0.00.
- Exchanges will be permitted between all Vendors in sections I and II unless otherwise restricted. Please specify any restrictions here: The participant must have a pre-existing account with the section II vendor.
- Transfers are permitted at any time unless restricted as follows:-N/A

I. LIST OF APPROVED VENDORS

These Vendors are authorized to establish new participant accounts, receive ongoing contributions and incoming Transfers and Exchanges (unless restricted above) from Approved Vendors and Grandfathered Vendors.

Name of Vendor	Funding Vehicle	
	Custodial Agreement	Annuity Contract
Horace Mann Insurance Company	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Horace Mann Retirement Advantage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

II. LIST OF GRANDFATHERED VENDORS

These Vendors are authorized to receive ongoing contributions and incoming Transfers and Exchanges (unless restricted above) from Approved Vendors and Deselected Vendors. Assets are not available for Participant Loans and Hardship Distributions unless other procedures apply; specify: The consistent receipt of electronic plan level information is required.

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

Employer Name: **Meade School District 46-1**

Effective Date of Plan Vendor Schedule: Immediate; or on August 01, 2025.

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

Services Agreement

This service agreement (“AGREEMENT”) is entered into this 1st day of August, 2025 (the “EFFECTIVE DATE”) by Meade School District 46-1, having a principal place of business located at 1230 Douglas Street, Sturgis, SD 57785 (“EMPLOYER”), and U.S. OMNI & TSACG Compliance Services, Inc. (“OMNI/TSA”), having principal places of business at P.O. Box 2799, Ft. Walton Beach, Florida 32549. This AGREEMENT sets forth the terms and conditions under which OMNI/TSA shall provide third party administrator services for EMPLOYER. It incorporates by reference and is governed by the Master Terms and Conditions (“MTC”) located at <https://www.tsacg.com/TSA/media/TSA/content-files/forms/OMNI-TSA-NY-Address-Terms-and-Conditions.pdf>.

1. Scope of Work

WHEREAS, EMPLOYER sponsors certain voluntary retirement programs under Section 403(b), 457(b), 401(a), and other related plans (“Plan(s)”) of the Internal Revenue Code (IRC), and OMNI/TSA provides retirement plan consulting, compliance, and administration services to Employers for such Plan(s). The parties agree that OMNI/TSA shall act as the third party administrator for EMPLOYER’S Plan(s) as of the EFFECTIVE DATE in accordance with the below-described provisions.

2. Responsibilities at Implementation

- a. Necessary Information – EMPLOYER agrees to provide and/or render reasonable assistance to provide OMNI/TSA all information relevant to the Plan(s) that is necessary for OMNI/TSA to fulfill its obligations under this AGREEMENT and implement services. EMPLOYER further agrees to provide all necessary information on a timely basis relative to services provided and service dates set forth in this AGREEMENT or agreed to by the Parties.
- b. Necessary Data – EMPLOYER agrees to provide all available data necessary to complete the services provided by OMNI/TSA as outlined in this AGREEMENT. Such data shall include, but not be limited to, existing plan documents, any relevant EMPLOYER policies and procedures, participating service provider information, other benefit plans that may affect the administration/compliance of the Plan(s), employee data relevant to Maximum Allowable Contribution (MAC) calculations to the extent possible, demographic/census data for all employees, and all additional information deemed necessary to permit OMNI/TSA to fulfill its obligations set forth in this AGREEMENT and implement services. Data required shall be supplied electronically by EMPLOYER in a format mutually agreed upon by the Parties.
- c. Necessary Agreements – OMNI/TSA shall provide all forms and agreements necessary for participants to contribute to the plan(s) such as the Salary Reduction Agreement (“SRA”) and plan transaction forms. OMNI/TSA shall communicate any confidential information, including but not limited to plan contribution changes to EMPLOYER’S payroll department through secure e-mail, or other mutually agreeable platform that can securely transmit confidential information. OMNI/TSA shall enter into Information Sharing Agreements (“ISA”) with Investment Providers on behalf of EMPLOYER. EMPLOYER agrees to execute an Authorization of Agency and SRA waiver and assist, as needed, in procuring any necessary agreements and forms to accomplish the implementation.

3. Ongoing Administration Services

OMNI/TSA shall provide the following ongoing administrative services:

- a. Participant Support services to address any plan inquiries.
- b. Maintain records of all transactions processed by OMNI/TSA and any records of data preceding OMNI/TSA services as provided by EMPLOYER.
- c. Maintain a distribution account for plan contributions.
- d. Serve as the common remitter for the Plan and promptly remit all funds to the employee’s selected investment provider.
- e. Process SRA’s received online, fax or mailed. OMNI/TSA shall communicate plan contribution changes by secure email to the EMPLOYER’S payroll department or other mutually agreeable platform that can securely transmit confidential information.
- f. Process all plan transactions such as age/severance/disability/death distributions, contract exchanges, transfers, loans, hardship/unforeseeable emergency withdrawals, service credit transfers, rollover contributions and QDRO’s provided that EMPLOYER has begun to remit, and OMNI/TSA has been in possession, of all necessary documents such as EMPLOYER’S written plan.

- g. Provide EMPLOYER with yearly contribution limits for all contributing employees, including all applicable catch-up provision, and ongoing calculation and monitoring of said limits.
- h. Provide a Plan Document and provide amendments to the Plan pursuant to EMPLOYER'S request or changes in law during the term of this AGREEMENT.
- i. Verify that investment accounts are ready to receive contributions prior to communicating a contribution change to the EMPLOYER.
- j. Provide the EMPLOYER with a yearly notice of its plan to all eligible employees for 403(b) Universal Availability purposes. EMPLOYER shall distribute this notice to all employees at least once each calendar year.
- k. Agrees to cooperate with and offer assistance to the EMPLOYER in the event of an IRS audit of its 403(b) and/or 457(b) plan.
- l. Provide ongoing assistance, guidance, and information to Employers, their officials/administrators, employees, union representatives or investment providers with respect to the Plan including contributions, transactions, documents or any other related issues.
- m. Upon request, issue federal 1099-R form(s) for plan participants with respect to plan distributions that do not qualify for tax deferred treatment.
- n. Provide ongoing administrative support to Employer, including but not limited to, the development of appropriate policies/procedures regarding all employee retirement programs. Such administrative support includes research and development of any new programs that may be beneficial to the Employer and its employees.

The EMPLOYER shall perform the following:

- a) Transfer plan contribution funds via ACH or wire to OMNI/TSA's distribution account for remittance to employee's selected investment provider.
- b) Establish a secure email or other mutually acceptable platform to permit OMNI/TSA and EMPLOYER to transmit and receive confidential information and data.
- c) Provide OMNI/TSA with relevant information and data to permit OMNI/TSA to fulfill its obligations set forth in this AGREEMENT.
- d) Maintain responsibility of characterization of non-elective contributions and any other agreement it has relevant to the Plan(s), including but not limited to collective bargaining agreements, memorandum of agreements, etc.

Instruct staff to cooperate fully with OMNI/TSA and obtain all necessary information for OMNI/TSA to complete its duties set forth in this AGREEMENT.

4. Fees

EMPLOYER agrees that OMNI/TSA's fees for 403(b) and/or 457(b) administration services at the rates and methods shown in the Plan and Fee Schedule attached hereto as EXHIBIT A.

5. Term of Agreement

This AGREEMENT shall commence on the Effective Date and shall remain in effect until otherwise terminated. Either party may terminate this AGREEMENT upon 30 days written notice to the other party. Either party may cancel this AGREEMENT, immediately, in whole or in part, for material default, material breach, insolvency, bankruptcy, and inability to pay debts, or similar financial circumstances by the other. In the event of any such termination, OMNI/TSA shall invoice the EMPLOYER for any amounts due and payable for Services rendered to EMPLOYER prior to the effective date of termination and EMPLOYER shall pay such invoice within ten (10) days of EMPLOYER'S receipt thereof. Upon payment of such invoice, OMNI/TSA shall deliver to EMPLOYER all work completed up to the effective date of such termination and neither party shall have any further obligation or liability to the other.



In witness whereof, the Parties hereto have caused this AGREEMENT to be executed by the duly authorized representatives as follows:

MEADE SCHOOL DISTRICT 46-1, SD		OMNI AND TSACG COMPLIANCE SERVICES, INC.	
Signed:		Signed:	
Print name:		Print name:	Janet Williamson
Title:		Title:	Managing Director, Finance & HR
Date:		Date:	
EIN:	46-0307398	EIN:	16-1538542

EXHIBIT A

Plan and Fee Schedule

Services

- 403(b) K-12

Fee Schedule

Option 1 – Service Provider SPARK pay

- Exclusive Service Provider Pay
 - 403(b)/457(b) - \$2.25 per month per SPARK account (accts w/balance of \$5.00 or more)
 - Current-June 30, 2028
 - 403(b)/457(b) - \$2.50 per month per SPARK account (accts w/balance of \$5.00 or more)
 - Beginning on July 1, 2028

Meade School District 46-1, SD

Initials _____

Authorization of Agency

Meade School District 46-1(Employer) With offices located at 1230 Douglas Street, Sturgis, SD 57785 , pursuant to the terms and conditions of its Services Agreement with OMNI/TSACG Compliance Services, Inc., with principal office located at P.O. Box 2799, Ft. Walton Beach, Florida 32549 ("OMNI/TSACG") hereby appoints OMNI/TSACG as its duly authorized agent, to have full power and authority, as your Third Party Administrator ("TPA") to act on your behalf in any and all compliance matters pertaining to your 403(b) and/or 457(b) program, including but not limited to entering into Information Sharing Agreements with various service providers, pursuant to Section 1.403(b)-10(b)(2) of the Treasury Regulations.

Accordingly, OMNI/TSACG is authorized to execute any and all documents in connection with its role as your TPA, and do all things incidental to or in furtherance of compliance with Section 403(b) laws and regulations.

This authorization shall remain in full force and effect until such time as your Services Agreement with OMNI/TSACG expires or is terminated.

To induce any third party to act in reliance upon this document, you hereby agree that any third party receiving a duly executed copy, facsimile, or electronic form of this document may act in reliance thereon, and that revocation or termination of this document shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination shall have been received by such third party.

The individual whose signature appears below is duly authorized to execute this document.

Employer's Name: _____

By: _____ (please print the name of individual signing)

Title: _____

Signature: _____ Date: _____

Address: _____

Telephone Number: _____

Email: _____

_____ of _____ , 20 _____

STATE OF _____

COUNTY OF _____ s.s

On the _____ day of _____ , 20____ before me the undersigned a notary public in and for said state, personally appeared _____, personally known to me, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the document, the individual or the person upon behalf of which the individual acted, executed the document.

Notary Public [Affix Stamp or Seal]



Salary Reduction Agreement (SRA) Waiver

To properly implement 403(b) and 457(b) services, it is necessary to obtain information typically found on a participant's Salary Reduction Agreement (SRA). Because the collection of SRA's is a time intensive process, OMNI/TSACG streamlines the startup phase by receiving this information through the submission of your initial data and first remittance files. Together these files will contain all of the information necessary for OMNI/TSACG to start remitting on your behalf.

Once remittances have begun, any employee wishing to start, stop, or otherwise changes deductions will be required to complete a new SRA form with OMNI/TSACG.

If you wish OMNI/TSACG to use your initial data and first remittance files in lieu of obtaining existing SRA forms for current participants, please complete the authorization below.

Employer Authorization

Meade School District 46-1, SD authorizes U.S. OMNI & TSACG Compliance Services to rely solely on information provided in the initial data file and the first remittance file to establish the deduction profile for all currently participating employees.

Any future changes in deduction profiles (stop, start, change of amount, change of Investment provider) must be completed through OMNI/TSACG's online SRA processing system. Meade School District 46-1, SD will remain responsible for maintaining employee SRA forms and related records dated prior to the date of the first remittance by OMNI/TSACG to the plan's investment providers.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Contact List

Employer Name: _____

Address (City, State, Zip): _____

Appointed Plan Liaison (Plan Oversight):

Name: _____

Title: _____

Phone Number: _____

Fax Number: _____

Email: _____

Secondary Plan Liaison (Plan Oversight):

Name: _____

Title: _____

Phone Number: _____

Fax Number: _____

Email: _____

Payroll Contact:

Name: _____

Title: _____

Phone Number: _____

Fax Number: _____

Email: _____

Secondary Payroll Contact:

Name: _____

Title: _____

Phone Number: _____

Fax Number: _____

Email: _____

Accounts Payable/Recipient of OMNI/TSACG Invoices:

Name: _____

Title: _____

Phone Number: _____

Fax Number: _____

Email: _____



Quote

Proposal #: Q408993

WMK LLC
 1915 W County Road C
 Roseville, MN 55113
 (651) 635-0655
 EIN#: 31-1502439
 fax: 651-362-5467

Price Quote Valid for 14 Days

John Kienzle Email: john.kienzle@mobilityworks.com Phone:

Billing Name Meade School District	Buyer Name Meade School District	Stock # JR209976
Address 1230 Douglas St.	Address 1230 Douglas St.	Quote # Q408993
City, State ZIP Sturgis, SD 57785	City, State ZIP Sturgis, SD 57785	Proposal Date 08/01/2025
County Brown County	County Brown County	Accepted date
Telephone (605) 347-2523	Telephone (605) 347-2523	

New/Used	Make Dodge	Model / Trim Grand Caravan	Year 2018	Color White Knuckle	To Be Delivered On Or About 08/15/2025
Type of Vehicle	VIN 2C7WDGBG0JR209976		Mileage 34849	Job Reference: Customer P.O.:	
Chassis, Conversion and Additional Equipment (See Page 2 for detail):					\$31,190.00
Protection Products:					\$0.00
					MBW Rewards (\$0.00)
					Total \$31,190.00
					Documentary Fee \$200.00
					Delivery \$700.00
					Sales tax \$0.00
					Total Cash Delivered Price \$32,090.00
					Note 1 Rebate(s) (\$0.00)
					GPC (\$0.00)
					Third Party Payor(s) (\$0.00)
		Cash Down	Check/PO	-	-
		Payment	Deposit Amount + Cash Down Payment		(\$0.00)
					Total Credits (\$0.00)
Trade-In(s)					
Year	Make	Model	Vin	Payoff Amount	Allowance
ONLY THOSE ITEMS AND SERVICES SPECIFICALLY WRITTEN ON THIS ORDER ARE INCLUDED IN THE STATED PRICE. ANY OTHER AGREEMENTS, UNLESS IN WRITING, ARE NOT BINDING ON SELLER.				Amount Due Upon Delivery	\$32,090.00

The first and second pages of this Order comprise the entire agreement affecting this purchase and no other agreement or understanding of any nature concerning this purchase has been made or entered into, or will be recognized. I hereby certify that no credit has been extended to me for the purchase of this motor vehicle except as appears in writing on the face of this agreement.

I have read and understand the second page of this agreement and agree to it as a part of this order the same as if it were printed above my signature. I certify that I am of legal age, or older, that I have legal capacity and authority to execute this agreement on behalf of my company, and hereby acknowledge receipt of a copy of this order.

Buyer's Signature Meade School District

Approved By: John Kienzle

Co-Buyer's Signature

This order is not valid unless signed and accepted by dealer and is only valid for 14 days.

Note 1 OEM Incentives and availability are subject to change and the end user must meet qualifications by OEM to qualify.



WMK LLC
 1915 W County Road C
 Roseville, MN 55113
 (651) 635-0655
 EIN#: 31-1502439
 fax: 651-362-5467

Quote

Price Quote Valid for 14 Days

Proposal #:Q408993

John Kienzle Email: john.kienzle@mobilityworks.com Phone:

Billing Name Meade School District	Buyer Name Meade School District	Stock # JR209976
Address 1230 Douglas St.	Address 1230 Douglas St.	Quote # Q408993
City, State ZIP Sturgis,SD 57785	City, State ZIP Sturgis,SD 57785	Proposal Date 08/01/2025
County Brown County	County Brown County	
Telephone (605) 347-2523	Telephone (605) 347-2523	

<i>New/Used</i>	<i>Make</i> Dodge	<i>Model / Trim</i> Grand Caravan	<i>Year</i> 2018	<i>Color</i> White Knuckle	<i>To Be Delivered On Or About</i> 08/15/2025
<i>Type of Vehicle</i>	<i>VIN</i> 2C7WDGBG0JR209976		<i>Mileage</i> 34849	Job Reference: Customer P.O.:	

Additional Equipment Summary	
- VIN#	
Braun ADA Entervan Side Entry Manual Ramp	
1 MobilityWorks Commercial Van Prep Kit	

Buyer's Signature Meade School District

Approved By: John Kienzle

Co-Buyer's Signature

This order is not valid unless signed and accepted by dealer and is only valid for 14 days.



"To Build Knowledge and Skills for Success Today and Tomorrow"

Policy BDB: SCHOOL BOARD STUDY SESSIONS AND WORK RETREATS

Status: ADOPTED

Original Adopted Date: 09/11/2023 | Last Revised Date: 09/11/2023 | Last Reviewed Date: 09/11/2023

The Board is tasked with a constant flow of governance issues that require action and is determined to expedite the business of the District. The Board is also mindful of the importance of planning, brainstorming and thoughtful discussion.

At its discretion, the board may schedule study sessions or working retreats in order to provide the governance team an opportunity to deliberate without taking action. All study sessions or work retreats shall be open to the public and comply with state open meetings and public records laws.



To Build Knowledge and Skills for Success Today and Tomorrow

Policy JO: STUDENT RECORDS

Status: ADOPTED

Original Adopted Date: 07/14/1986 | Last Revised Date: 08/11/2025 | Last Reviewed Date: 08/11/2025

Reviewed Annually: NO	Required in Student Handbook: YES	Required in Staff Handbook: NO
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A Federal law, the Family Educational Rights and Privacy Act, commonly called FERPA, requires prior written consent from a student's parent or guardian (or student age 18 or older) prior to any disclosure of a student's educational records unless a specific exception is applicable such that prior written consent is not required.

A student's educational records are those records that are:

1. directly related to a student; and
2. maintained by the District or by a party acting for the District.

Student educational records do not include:

1. records that are kept in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a temporary substitute for the maker of the record,
2. records of the law enforcement unit of the District, subject to certain limitations,
3. records on a student who is 18 years of age or older, or is attending an institution of postsecondary education, that are:
 - i. made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional capacity or assisting in a paraprofessional capacity,
 - ii. made, maintained, or used only in connection with treatment of the student, and
 - iii. disclosed only to individuals providing the treatment. (For the purpose of this provision, "treatment" does not include remedial educational activities or activities that are part of the program of instruction at the agency or institution,
4. records created or received by an educational agency or institution after an individual is no longer a student in attendance and that are not directly related to the individual's attendance as a student and
5. grades on peer-graded papers before they are collected and recorded by a teacher

FERPA permits the disclosure of Personally Identifiable Information (PII) from students' education records, without consent of the parent or eligible student, if the disclosure meets certain conditions. Except for disclosures to school officials, disclosures related to some judicial orders or lawfully issued subpoenas, disclosures of directory information, and disclosures to the parent or eligible student, FERPA regulations requires the school to record the disclosure. Parents and eligible students have a right to inspect and review the record of disclosures. A school may disclose PII from the education records of a student without obtaining prior written consent of the parents or the eligible student –

- To other school officials, including teachers, within the educational agency or institution whom the school has determined to have legitimate educational interests. This includes contractors, consultants, volunteers, or other parties to whom the school has outsourced institutional services or functions, provided that certain conditions are met.
- To officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll, or where the student is already enrolled if the disclosure is for purposes related to the student's enrollment or transfer, subject to certain requirements.
- To authorized representatives of the U. S. Comptroller General, the U. S. Attorney General, the U.S. Secretary of Education, or State and local educational authorities, such as the State educational agency in the parent or eligible student's State (SEA). Disclosures under this provision may be made, subject to the requirements of §99.35, in connection with an audit or evaluation of Federal- or State-supported education programs, or for the enforcement of or compliance with Federal legal requirements that relate to those programs. These entities may make further disclosures of PII to outside entities that are designated by them as their authorized representatives to conduct any audit, evaluation, or enforcement or compliance activity on their behalf.
- In connection with financial aid for which the student has applied or which the student has received, if the information is necessary to determine eligibility for the aid, determine the amount of the aid, determine the conditions for the aid, or enforce the terms and conditions of the aid.
- To State and local officials or authorities to whom information is specifically allowed to be reported or disclosed by a State statute that concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records were released, subject to certain limitations.
- To organizations conducting studies for, or on behalf of, the school, in order to:
 - a. develop, validate, or administer predictive tests;
 - b. administer student aid programs; or
 - c. improve instruction
- To accrediting organizations to carry out their accrediting functions.
- To parents of a student if the student is a dependent for IRS tax purposes.
- To comply with a judicial order or lawfully issued subpoena.
- To appropriate officials in connection with a health or safety emergency, subject to certain limitations.
- Information the school has designated as "directory information."

The District shall not collect information which is not necessary for the determination of student academic progress, state and federal reporting requirements, or other duties prescribed to a school district, or for the calculation of funding for public education.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State

ARSD 24:43:09:02

SDCL 13-3-51

SDCL 13-3-51.1

Description

[Student records](#)

[Data reporting and record systems](#)

[Definitions regarding](#)

State

SDCL 13-3-51.2

SDCL 13-3-51.3

SDCL 13-3-51.4

SDCL 13-3-51.5

SDCL 13-3-51.6

Federal

CFR Title 34 Part 99

USC Title 20 §1232g

Cross References

Code

IL

ILB

JOB

JOB-E(1)

JOB-E(2)

KBA

Description[privacy of records](#)[Information not subject to survey, analysis, or evaluation without consent](#)[Prohibition against reporting personally identifiable information](#)[Department to develop security measures to protect personally identifiable information](#)[Disclosure of aggregate data otherwise allowed](#)[Disclosure of aggregate data necessary for impact aid](#)**Description**[Family Educational Rights and Privacy Act \(FERPA\)](#)[Family Educational Rights and Privacy Act \(FERPA\)](#)**Description**[TESTING PROGRAMS](#)[STATE REQUIRED ASSESSMENTS](#)[STUDENT SURVEYS](#)[STUDENT SURVEYS - NOTICE OF RIGHTS](#)[STUDENT SURVEYS - CONSENT FORM](#)[PUBLIC'S RIGHT TO KNOW](#)



STUDENT RECORDS NOTICE OF RIGHTS

The Family Educational Rights and Privacy Act (FERPA) affords parents, guardians and students who are 18 years of age or older ("eligible students") certain rights with respect to the student's education records. These rights are:

1. The right to inspect and review the student's education records within 45 days after the day the District receives a request for access. Parents or eligible students should submit to the school principal a written request that identifies the records they wish to inspect. The school official will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected.
2. The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate, misleading, or otherwise in violation of the student's privacy rights under FERPA. Parents or eligible students who wish to ask the District to amend a record should write the school principal, clearly identify the part of the record they want changed, and specify why it should be changed. If the school decides not to amend the record as requested by the parent or eligible student, the school will notify the parent or eligible student of the decision and of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.
3. The right to provide written consent before the school discloses personally identifiable information (PII) from the student's education records, except to the extent that FERPA authorizes disclosure without consent. One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official is a person employed by the school as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or a person serving on the school board. A school official also may include a volunteer or contractor outside of the school who performs an institutional service of function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, auditor, medical consultant, or therapist; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. Upon request, the school discloses education records without consent to officials of another school district in which a student seeks or intends to enroll, or is already enrolled if the disclosure is for purposes of the student's enrollment or transfer.

4. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the District to comply with the requirements of FERPA. The name and address of the Office that administers FERPA are:

Student Privacy Policy Office
U.S. Department of Education
400 Maryland Avenue, SW
Washington, DC 20202-8520
<https://studentprivacy.ed.gov>

FERPA permits the disclosure of Personally Identifiable Information (PII) from students' education records, without consent of the parent or eligible student, if the disclosure meets certain conditions. Except for disclosures to school officials, disclosures related to some judicial orders or lawfully issued subpoenas, disclosures of directory information, and disclosures to the parent or eligible student, FERPA regulations requires the school to record the disclosure. Parents and eligible students have a right to inspect and review the record of disclosures. The District may disclose PII from the education records of a student without obtaining prior written consent of the parents or the eligible student –

- To other school officials, including teachers, within the educational agency or institution whom the school has determined to have legitimate educational interests. This includes contractors, consultants, volunteers, or other parties to whom the school has outsourced institutional services or functions, provided that certain conditions are met.
- To officials of another school, school system, or institution of postsecondary education where the student seeks or intends to enroll, or where the student is already enrolled if the disclosure is for purposes related to the student's enrollment or transfer, subject to certain requirements.
- To authorized representatives of the U. S. Comptroller General, the U. S. Attorney General, the U.S. Secretary of Education, or State and local educational authorities, such as the State educational agency in the parent or eligible student's State (SEA). Disclosures under this provision may be made, subject to the requirements of §99.35, in connection with an audit or evaluation of Federal- or State-supported education programs, or for the enforcement of or compliance with Federal legal requirements that relate to those programs. These entities may make further disclosures of PII to outside entities that are designated by them as their authorized representatives to conduct any audit, evaluation, or enforcement or compliance activity on their behalf.
- In connection with financial aid for which the student has applied or which the student has received, if the information is necessary to determine eligibility for the aid, determine the amount of the aid, determine the conditions for the aid, or enforce the terms and conditions of the aid.

- To State and local officials or authorities to whom information is specifically allowed to be reported or disclosed by a State statute that concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records were released, subject to certain limitations.

- To organizations conducting studies for, or on behalf of, the school, in order to:
 - (a) develop, validate, or administer predictive tests;
 - (b) administer student aid programs; or
 - (c) improve instruction.

- To accrediting organizations to carry out their accrediting functions.

- To parents of a student if the student is a dependent for IRS tax purposes.

- To comply with a judicial order or lawfully issued subpoena.

- To appropriate officials in connection with a health or safety emergency, subject to certain limitations.

- Information the school has designated as "directory information."

Supporting Documents

JO-E(1)



Adopted:
Revised:
Reviewed:



To Build Knowledge and Skills for Success Today and Tomorrow

Policy BDDG: MINUTES

Status: SECOND READING

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: NO	Required in Staff Handbook: NO
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The minutes of the meetings of the School Board are the written permanent records of the school district. The business manager will keep minutes of all the official actions of the Board. The minutes will include:

1. A record of all actions taken by the Board, with the vote of each member recorded except in cases of unanimous votes.
2. Resolutions and motions. This will include a detailed statement of all expenditures of money, with names of persons to whom payment is made for service rendered or goods furnished; a detailed statement of receipts, and balance on hand; and expenditures and receipts of custodial accounts.
3. A record of the disposition of all matters on which the Board considered, but did not take action.
4. The salaries of all employees will be published after the July organizational meeting, and total payroll by department monthly.

The unapproved minutes will be available for inspection by any person within 10 business days after the meeting.

Within 20 days after a Board meeting, minutes of the meeting will be published in the local newspaper, as in accordance with law. The business manager will sign each legal publication submitted to the newspaper.

The Board will approve the minutes of every meeting within 45 days after that meeting. The presiding officer and the business manager will sign the minutes of all regular and special meetings after approval by the Board. Any change or correction in the minutes will be reflected in the minutes of the meeting at which the changes are made.

Following each annual school election held pursuant to §13-7-10, the school board, within 60 days of the official canvas, shall include in the school board minutes the following information:

1. The number of registered voters of the school district on the date voter registration closes;
2. The number of registered voters of the school district who voted in the election;
3. The percentage of registered voters of the school district who voted in the election;
4. The date of the election, and if the election was held in conjunction with a regular municipal election as provided in §13-7-10.1 or with the regular June primary as provided in §13-7-10.3.

If the annual election was not held because there was not a contested vacancy for the school board and no question was submitted to the voters, the school board shall provide that information in the school board minutes.

The School Board must include in the minutes of the meeting at which the School Board conducted its annual review of open meeting laws an acknowledgement that the review was completed.

All minutes will be open to inspection by the public during the regular office hours of the business manager.

Notes: It is advisable to consult with the Department of Legislative Audits relative to the legal rates for publication and the form to be used in publishing since the form used can save the district considerable publishing expenses.

District reorganization plans must also be published in the Board minutes.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State Description

SDCL 1-27-1.17	Draft minutes of public meeting to be available
SDCL 13-16-21	Custodial Funds - Reports and Audits
SDCL 13-6-17	Plan incorporated in board minutes
SDCL 13-7	School district elections
SDCL 13-8-34	Approval and signing of minutes of school board
SDCL 13-8-35	Publication of minutes of board
SDCL 13-8-43	Records of business manager open to public inspection
SDCL 17-2-19	Legal publication fees
SDCL 17-2-20	Fees chargeable for 2nd and subsequent publications
SDCL 6-1-10	Publication of payroll information

Cross References

Code Description

BBB	SCHOOL BOARD ELECTIONS
BD	SCHOOL BOARD MEETINGS
BDB	SCHOOL BOARD STUDY SESSIONS AND WORK RETREATS
KBA	PUBLIC'S RIGHT TO KNOW



To Build Knowledge and Skills for Success Today and Tomorrow”

Policy JEA: Compulsory Attendance Ages

Status: REVIEW

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook:	Required in Staff Handbook: NO
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Under South Dakota law, a child who is at least six (6) years old by September 1st, but who has not exceeded the age of eighteen (18) must regularly attend a public or non-public school or receive alternative instruction as set forth in state law, unless excused. It is the responsibility of every person having under their control a child between those ages to see to the child's attendance at school, either public, nonpublic, or alternative instruction, until the child has reached the age of eighteen (18), unless excused, graduated, or withdraws as allowed by law.

A child may withdraw from school attendance at age seventeen with the written consent of that child's parent, guardian, or other custodian. The district will keep the documentation of such written consent and will forward a copy to the Department of Education within thirty days of receipt.

All children shall attend kindergarten prior to age seven. Any child who transfers from another state may proceed in a continuous educational program without interruption if the child has not previously attended kindergarten.

Any person who does not see to the school attendance or alternate instruction of a child in their care may be guilty of a misdemeanor and if convicted, may be subject to a fine as established by law. No student will be denied the right of attending school without due process of law.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SDCL 13-27-1	Responsibility for school attendance
SDCL 13-27-1.1	Religious exemption after eighth grade
SDCL 13-27-1.3	Withdraw from school - documentation
SDCL 13-27-11	Failure to send child to school
SDCL 13-27-12	Enforcement powers and duty of secretary

State

SDCL 13-27-16

SDCL 13-27-2

SDCL 13-32-4.1

Cross References

Code

ABAD

JEG

Description[Warnings by school board](#)[Attendance excused by school board](#)[Attendance policy](#)**Description**[Parent's Rights](#)[EXEMPTIONS FROM SCHOOL ATTENDANCE](#)

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To Build Knowledge and Skills for Success Today and Tomorrow

Policy JEG: EXEMPTIONS FROM SCHOOL ATTENDANCE

Status: REVIEW

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: NO	Required in Staff Handbook: NO
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HIGH SCHOOL EQUIVALENCY PROGRAM: Students aged 16 years of age or older will be exempt from compulsory attendance provided they are enrolled in and participating in a school-based or school contracted high school equivalency test preparation program. The student must present written permission from the student's parent or guardian and meets one or more of the following five conditions:

1. Verification that the child will not graduate with the child's cohort class because of credit deficiency;
2. Authorization from a court services officer;
3. A court order requiring the child to enter the program;
4. Verification that the child is under the direction of the Department of Corrections; or
5. Verification that the child is enrolled in Job Corps as authorized by 29 U.S.C. §§ 3191 to 3212, inclusive (January 1, 2009).

RELIGIOUS EXEMPTION AFTER EIGHTH GRADE: A child of compulsory school age who has successfully completed the first eight grades is excused from compulsory school attendance if:

1. The child or the parents of the child are members of a recognized church or religious denomination that objects to the regular public high school education; and
2. The recognized church or religious denomination either individually or in cooperation with another recognized church or religious denomination provides a regularly supervised program of instruction in which each child participates in learning activities appropriate to the adult occupation that the child is likely to assume in later years.

STUDENT EXCUSED BECAUSE OF ILLNESS IN FAMILY: The School Board may excuse a child from school attendance because of serious illness in his immediate family, making his presence at home an actual necessity, or his presence in school a menace to the health of other pupils. The School Board may require the submission of medical evidence as a condition of granting an excuse pursuant to this section.

STUDENT EXCUSED TO ATTEND STATE OR NATIONALLY RECOGNIZED YOUTH EVENTS, AND WORK AS PRECINCT ELECTION OFFICIAL: A student is eligible to be counted for school attendance up to five days in a school term if an excuse from actual school attendance is requested by a parent or guardian for the purpose of attending events of state or nationally recognized youth programs of educational value or for the purpose of working as a precinct election official if the student is at least eighteen years old.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SDCL 13-27-1	<u>Responsibility for school attendance</u>
SDCL 13-27-1.1	<u>Religious exemption after eighth grade</u>
SDCL 13-27-3	<u>Child excused if provided alternative instruction</u>
SDCL 13-27-6	<u>Child excused because of illness in family</u>
SDCL 13-27-6.1	<u>Student excused from attendance</u>
SDCL 13-27-7	<u>Applications for excuse from attendance</u>
SDCL 13-27-8	<u>Appeal on attendance matters to state board</u>
SDCL 13-27-9	<u>Record of certificates of excuse from attendance</u>
Cross References	
Code	Description
JEA	<u>COMPULSORY ATTENDANCE AGES</u>
JEAA	<u>STUDENTS ALTERNATIVE INSTRUCTION</u>
JEC	<u>SCHOOL ADMISSIONS</u>
JED	<u>STUDENT ABSENCES AND EXCUSES</u>

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To Build Knowledge and Skills for Success Today and Tomorrow

Policy ECABB: MULTI OCCUPANCY ROOM USE (BATHROOMS)

Status: REVIEW

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: NO	Required in Staff Handbook: NO
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Definitions

"Changing room," a room or area in which an individual may be in a state of undress in the presence of others, including a multi-occupancy locker room or shower room;

"Female," an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that produces, transports, and utilizes eggs for fertilization;

"Male," an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that produces, transports, and utilizes sperm for fertilization;

"Reasonable accommodation," access to:

(a) A unisex or family room; or

(b) A single-occupancy changing room or restroom which has been designated for employees of the district, provided the room is not available to the employees while being used by the student; and

"Restroom," a room that includes one or more toilets or urinals;

"Sleeping quarters," a room that contains a bed and in which more than one individual is housed overnight;

"Sex," an individual's biological sex, either male or female; and

"Unisex or family room," a changing room or restroom that:

(a) Is intended for use by a single occupant, a single occupant and the occupant's caregiver, or members of the same family;

(b) Is enclosed by means of floor-to-ceiling walls; and

(c) Is accessible by means of a full door, with a secure lock that prevents entry by another individual while the room is in use.

Multi-Occupancy Rooms

Any multi-occupancy room or area in which an individual may be in a state of undress in the presence of others, including a multi-occupancy locker room or shower room, restroom, or sleeping quarters in a facility or space owned or rented by the District will be designated for use exclusively by females or for use exclusively by males.

A male may not enter a changing room or restroom designated exclusively for females, and a female may not enter a changing room or restroom designated exclusively for males.

Upon receipt of written notice from a student or that student's parent or guardian that the

student is unable or unwilling to use a multi-occupancy changing room, restroom, or sleeping quarters, the Superintendent or designated administrator may grant a request for reasonable accommodation, as defined in this policy, for a stated period of time not to exceed the conclusion of the school year or include access to a facility designed for use exclusively by members of the opposite sex.

If the District sponsors or sanctions any event that requires students to be provided with changing rooms or sleeping quarters, all multi-occupancy changing rooms and sleeping quarters will be designated as being for use exclusively by females or exclusively by males. A student may not be required to share sleeping quarters with a member of the opposite sex, unless the individuals are members of the same family. In any other setting in the District where an individual may be in a state of undress in the presence of others, the District will provide separate, private areas designated for use by individuals based on the individual's sex. No individual may enter private areas unless the individual is a member of the designated sex.

If a student is unable or unwilling to use a room for overnight sleeping quarters, in accordance with the exclusive designation set forth in this policy, that student, or the student's parent in the case of a student under the age of eighteen, may file, with the Superintendent or designated administrator, a request to be reassigned to single-occupancy room.

Exceptions

These prohibitions do not apply to:

- (1) The accommodation of an individual protected under the Americans with Disabilities Act of 1990, 42 U.S.C. § 12101, et seq. (January 1, 2025) or the Rehabilitation Act of 1973, 29 U.S.C. § 701, et seq. (January 1, 2025);
- (2) An individual who accompanies a student requiring assistance because of age;
- (3) A law enforcement officer, fire official, or employee of the District, acting in an official capacity;
- (4) An individual providing emergency medical assistance; or
- (5) An individual providing custodial, maintenance, or inspection services, provided the changing room or restroom is unoccupied.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SDCL 13-32-21	Multi-occupancy rooms - definitions
SDCL 13-32-22	Multi-occupancy rooms - designations required, reasonable accommodations
SDCL 13-32-23	Multi-occupancy rooms - use restricted, exceptions
SDCL 13-32-24	Multi-occupancy rooms - school-sanctioned event, accommodations, designation, student request for reassignment, private cause of action



To Build Knowledge and Skills for Success Today and Tomorrow

Policy JHG: REPORTING CHILD ABUSE

Status: FIRST READING

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: NO	Required in Staff Handbook: YES
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The term, abused or neglected child, means a child:

1. Whose parent, guardian, or custodian has abandoned the child or has subjected the child to mistreatment or abuse;
2. Who lacks proper parental care through the actions or omissions of the child's parent, guardian, or custodian;
3. Whose environment is injurious to the child's welfare;
4. Whose parent, guardian, or custodian fails or refuses to provide proper or necessary subsistence, supervision, education, medical care, or any other care necessary for the child's health, guidance, or well-being;
5. Who is homeless, without proper care, or not domiciled with the child's parent, guardian, or custodian through no fault of the child's parent, guardian, or custodian;
6. Who is threatened with substantial harm;
7. Who has sustained emotional harm or mental injury as indicated by an injury to the child's intellectual or psychological capacity evidenced by an observable and substantial impairment in the child's ability to function within the child's normal range of performance and behavior, with due regard to the child's culture;
8. Who is subject to sexual abuse, sexual molestation, sexual exploitation, or human trafficking by the child's parent, guardian, custodian, or any other person responsible for the child's care;
9. Who was subject to prenatal exposure to abusive use of alcohol, marijuana, or any controlled drug or substance not lawfully prescribed by a practitioner; or
10. Whose parent, guardian, or custodian knowingly exposes the child to an environment that is being used for the manufacture, use, or distribution of methamphetamines or any other unlawfully manufactured controlled drug or substance.

Any teacher or other school employee, who suspects that a child under 18 years of age has been neglected or abused by a parent or other person, will report orally or in writing this information to the building Principal or Superintendent. The Principal or Superintendent shall immediately report this information to the state's attorney, the department of social services, or to local law enforcement. The teacher or other school employee who witnessed the disclosure or evidence of the abuse or neglect must be available to answer questions when the initial report is made. If the Principal or Superintendent does not confirm to the teacher or other employee within 24 hours that the report has been submitted, the employee will report the information directly to the state's attorney, the department of social services, or to local law enforcement.

The report will contain the following information: name, address, and age of child; name and address of parent or caretaker; nature and extent of injuries or description of neglect; and any other information that might help establish the cause of injuries or condition.

School employees, including administrators, will not contact the child's family or any other persons to determine the cause of the suspected abuse or neglect. It is not the responsibility of the school employees to prove that the child has been abused or neglected, or to determine whether the child is in need of protection, but only to report suspicions of abuse or neglect.

Anyone who participates in making a report in accordance with the law and in good faith is immune from any civil or criminal liability that may otherwise arise from the reporting, or from any resulting judicial proceeding, even if the suspicion is proved to be unfounded.

Information or records concerning reports of suspected abuse or neglect are confidential. The release to persons other than those provided by law is a class one misdemeanor. Failure to make a report of abuse or neglect is a class one misdemeanor.

Copies of this policy will be distributed by the Superintendent to all school employees at the beginning of each school term, and to new employees when they begin employment if at a different time than the beginning of the school term.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State

SDCL 22-6-2

SDCL 26-8A (§§3 & 6-15)

Cross References

Code

ACAB

Description

[Misdemeanor classes and penalties](#)

[Protection of children from abuse or neglect](#)

Description

[PROHIBITION AGAINST AIDING OR ABETTING SEXUAL ABUSE](#)



To Build Knowledge and Skills for Success Today and Tomorrow

Policy ACAB: PROHIBITION AGAINST AIDING OR ABETTING SEXUAL ABUSE

Status: FIRST READING

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: NO	Required in Staff Handbook: NO
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Employees, contractors and agents of the Meade School District 46-1 are prohibited from assisting another school employee, contractor or agent in obtaining a new job if the District or the employee, contractor or agent of the District has knowledge of, or probable cause to believe, that the employee engaged in sexual misconduct with a minor or a student in violation of the law.

- **“Assisting”** includes but is not limited to giving a positive recommendation to a potential employer, but does not include the routine transmission of administrative and personnel files or information related to name of employee, contractor or agent, dates of employment/contract, and position held or work performed.
- **“Probable cause”** exists where the facts and circumstances within the [person’s] knowledge, and of which they have reasonably trustworthy information, are sufficient in themselves to warrant a belief by a man of reasonable caution that [an offense] has been or is being committed.”¹
- **“Sexual misconduct”** is the umbrella term federal regulators use to categorize behavior that includes sexual assault, unwanted sexual contact, and sexual harassment.”²

The requirements of this prohibition do not apply if the information giving rise to probable cause has been properly reported to a law enforcement agency, or any other authorities as required by local, state or federal law or regulations, AND at least one of the following conditions applies:

1. The matter has been officially closed or the prosecutor or police with jurisdiction over the alleged misconduct has investigated the allegations and notified school officials that there is insufficient information to establish probable cause that the school employee, contractor or agent engaged in sexual misconduct regarding a minor or student in violation of the law; or
2. The school employee, contractor or agent has been charged with, and acquitted or otherwise exonerated of the alleged misconduct; or
3. The case or investigation remains open and there have been no charges filed against or indictment of the school employee, contractor or agent within four years of the date on which the information was reported to a law enforcement agency.

¹ State v. Stuck, 434 N.W.2d 43 (SD 1988)

² Rice University Student Judicial Programs, Sexual Misconduct Policy

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State

*State v. Stuck

SDCL 13-10-15

SDCL 60-4-12

Federal

*Rice University / Student Judicial Programs

USC Title 20 §1681-1688

USC Title 20 §7926

Cross References

Code

JHG

Description

[Definition of "Probable Cause"](#)

[Suspension or Resignation for Criminal Conviction](#)

[Presumption of Good Faith Disclosure of Employment Information to Prospective Employers](#)

Description

[Sexual Misconduct Policy](#)

[Nondiscrimination on the Basis of Sex in Educational Programs and Activities](#)

[Prohibition of Aiding and Abetting Sexual Abuse](#)

Description

[REPORTING CHILD ABUSE](#)



To Build Knowledge and Skills for Success Today and Tomorrow

Policy JOA: STUDENT DIRECTORY INFORMATION

Status: FIRST READING

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: YES	Required in Staff Handbook: NO
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The Family Educational Rights and Privacy Act (FERPA), a Federal law, requires that the District, with certain exceptions, obtain written consent from parents, guardians or from students who are 18 years of age or older ("eligible students"), prior to the disclosure of personally identifiable information from the student's education records. The main exception is that the District may disclose designated "directory information" without written consent, unless the parent, guardian or eligible student has informed the District that prior written consent is required before disclosing the directory information. The primary purpose of directory information is to allow the District to include this type of information from the student's education records in certain school publications.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent's, guardian's or eligible student's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks.

If a student's parent, guardian or an eligible student, does not want the District to disclose directory information from the student's education records without prior written consent, the student's parent, guardian or an eligible student must notify the District in writing within thirty (30) days of the beginning of the school year or, if enrolling after the beginning of the school year, within thirty (30) days of enrollment.

The District has designated the following information as directory information:

1. Student's name;
2. Address;
3. Telephone number;
4. Email address;
4. Name(s) of Parent(s);
5. Photograph;
6. Date and place of birth;
7. Dates of attendance;
8. Grade level;
9. Participation (including video) in officially recognized activities and sports;
10. Weight and height of members of athletic teams;
11. Degrees, honors, and awards received;

12. The most recent educational agency or institution attended.

The District shall provide, by November first of each year, a list of students by name in grades seven to twelve, inclusive, together with their mailing addresses, to the executive director of the Board of Regents and to each technical college located in the state unless the parent has directed that the District not release directory information about the student.

The District shall provide to military recruiters the same access to secondary school students as is provided generally to postsecondary educational institutions or to prospective employers of those students; and shall, upon a request made by military recruiters for military recruiting purposes, provide access to secondary school student names, addresses, and telephone listings, unless the parent of the student has submitted a request to the District that the student's information not be released without prior written parental consent

The District shall annually notify parents of the types of student directory information released. The notice will include:

1. An explanation of the parent's or eligible student's right to request that information not be disclosed without prior written consent;
2. Notice that the school routinely discloses names, addresses, and telephone numbers to the South Dakota Board of Regents and each technical college located in the state and, upon request, to military recruiters, subject to a parent's or eligible student's request not to disclose such information without written consent; and
3. Notification on how the parent or eligible student may opt out of the public, nonconsensual disclosure of directory information and the method and timeline within which to do so.

Notes: A school district may, but does not have to, include all the information listed in the sample policy as directory information, and may also include other information as long as it would not be considered an invasion of privacy.



STUDENT DIRECTORY INFORMATION NOTICE

The *Family Educational Rights and Privacy Act* (FERPA), a Federal law, requires that the District, with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child's education records. However, the District may disclose designated "directory information" without written consent, unless you have informed the District that prior written consent is required before disclosing the directory information. The primary purpose of directory information is to allow the District to include this type of information from your child's education records in certain school publications.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent's, guardian's or eligible student's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, federal and state laws require the District to provide military recruiters and institutions of higher education, upon request, with the names, addresses and telephone listings of the students, and to provide the executive director of the SD Board of Regents and each technical college located in the state with the names and mailing addresses of the students in grades 7-12. This information will be provided unless parents or guardians have completed Form JOA-E(2) which advises the District that they do not want their student's information disclosed without their prior written consent.

If you do not want the District to disclose directory information from your child's education records without your prior written consent, you must notify the District in writing within thirty (30) days of the beginning of the school year or, if enrolling after the beginning of the school year, within thirty (30) days of enrollment. The District has designated the following information as directory information:

1. Student's name;
2. Address;
3. Telephone number;
4. Email address;
5. Name(s) of Parent(s)
6. Photograph;
7. Date and place of birth;
8. Dates of attendance;
9. Grade level;
10. Participation (including video) in officially recognized activities and sports;
11. Weight and height of members of athletic teams;
12. Degrees, honors, and awards received;
13. The most recent educational agency or institution attended.

Adopted:
Revised:
Reviewed:

Supporting Documents



JOA-E(1)



**STUDENT DIRECTORY INFORMATION
OPT OUT FOR MILITARY RECRUITERS AND INSTITUTIONS OF HIGHER EDUCATION**

It is the policy of the district to notify an 18-year old student’s parent or guardian of certain student records which must be disclosed pursuant to federal and state law, and also to notify a parent or guardian of his or her right to request the district not to release such information without prior written consent.

Date: _____

Dear Parent/Guardian:

Pursuant to federal and state law, the School District must, upon request, disclose to military recruiters and institutions of higher education the names, addresses and telephone numbers of high school students. The district must also provide to the executive director of the SD Board of Regents and each postsecondary technical college located in the state the names and mailing addresses of students in grades 7-12.

The district must also notify parents/guardians of their right and the right of an 18-year old child to request that the district not release such information without prior written consent.

Parents/guardians or eligible 18-year old students wishing to exercise their option to withhold their consent to the release of the above information to military recruiters and institutions of higher education must sign the form below and return it to the building principal by _____.
(Date)

Denial of Consent for the Release of Certain Student Information

Please do not release the name, address, and telephone number of,

_____ to: Military Recruiters
(Name of Student) Board of Regents
 Technical Colleges

_____ (School) _____ (Grade)
(Print Name of Student)

_____ (Date)
(Parent/Guardian/18 yr. old student Signature)

Adopted:
Revised:
Reviewed:

Supporting Documents



JOA-E(2)



To Build Knowledge and Skills for Success Today and Tomorrow

Policy JEA: STUDENTS ALTERNATIVE INSTRUCTION

Status: FIRST READING

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: NO	Required in Staff Handbook: NO
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Children of compulsory school age must regularly attend school, either public, nonpublic, or alternative instruction.

Notification:

Notification of alternative instruction must be submitted on the South Dakota Department of Education notification form that declares the child will be provided with alternative instruction. The notification may be submitted electronically through the SD Department of Education's online system or by providing the completed paper notification form to the District or the SD Department of Education. If the District receives a completed paper notification form, the District will date and sign or stamp the form acknowledging receipt of the notification and provide a copy to the parent, guardian or other person having control of the child. The District will then provide the completed paper notification form to the SD Department of Education. The notification will be kept confidential.

The alternative instruction notification shall be submitted to the SD Department of Education or the District within thirty (30) days from the first time the child begins an alternative instruction program, enrolls in a public or nonpublic school, or moves to a different school district.

Upon filing of a notification with the SD Department of Education or the District from the parent, guardian or other person having control of the child, the South Dakota Department of Education or the District has been notified that the child is being provided with alternative instruction.

Enrollment on Partial Basis:

Upon request from a child's parent or legal guardian, the District will admit a child who is a resident of the District who is being provided alternative instruction to enroll in one or more classes, while receiving alternative instruction for the balance of his or her education. Upon enrollment, the partially enrolled alternative instruction students must comply with the District's rules and procedures and have the same rights and responsibilities as publicly enrolled students.

Open Enrollment:

School board approval is required in order for a nonresident alternative instruction student to be enrolled in the District, in accordance with the District's open enrollment policy.

Note:

The DOE Form, *Alternative Instruction Notification*, can be found on the SD DOE website under "Home School".

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SDCL 13-27-1	<u>Responsibility for school attendance</u>
SDCL 13-27-2	<u>Attendance excused by school board</u>
SDCL 13-27-29	<u>Placement of child who has attended unaccredited school or alternative program</u>
SDCL 13-27-3	<u>Child excused if provided alternative instruction</u>
SDCL 13-27-7	<u>Applications for excuse from attendance</u>
SDCL 13-27-8	<u>Appeal on attendance matters to state board</u>
SDCL 13-27-9	<u>Record of certificates of excuse from attendance</u>
Cross References	
Code	Description
IGDK	<u>PARTICIPATION OF ALTERNATIVE INSTRUCTION STUDENTS</u>
JEC	<u>SCHOOL ADMISSIONS STUDENTS ENROLLING FROM ALTERNATIVE INSTRUCTION AND UNACCREDITED SCHOOLS</u>
JECAA	
JECB	<u>OPEN ENROLLMENT</u>
JEG	<u>EXEMPTIONS FROM SCHOOL ATTENDANCE</u>



To Build Knowledge and Skills for Success Today and Tomorrow™

Policy JEC: SCHOOL ADMISSIONS

Status: FIRST READING

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: NO	Required in Staff Handbook: NO
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The privilege of attending public school shall be free to all persons with residence within the District and who are at least five (5) years old by September 1st, until they have graduated or reached twenty-one (21) years of age. All honorably discharged veterans who are residents of the District will be eligible to attend the public schools free of charge, if they have not already received a high school diploma.

Upon registration, all new students will be required to present:

1. Proof of date of birth through a birth certificate or affidavit in lieu of birth certificate.
2. Record of immunizations and a health certificate from a licensed physician.
3. Proof of School District residency, if requested.



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Policy JECAC: TRANSFER FROM AN ACCREDITED SCHOOL

Status: FIRST READING

Original Adopted Date: xx/xx/xxxx | Last Revised Date: xx/xx/xxxx | Last Reviewed Date: xx/xx/xxxx

Reviewed Annually: NO	Required in Student Handbook: NO	Required in Staff Handbook: NO
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Grade placement shall be the responsibility of the principal. Students transferring into the system from accredited schools will be placed in the same grade level as in the school from which they transferred.

Upon recommendation of the Superintendent, the Board may award credit for promotion and/or graduation through the results of proficiency testing, correspondence courses, and other educational endeavors during the regular school year which are not within the school curriculum. In awarding credit, the course or program must be pre-approved by the Principal, Superintendent and Board.

The District shall accept transfer credits earned by a student outside the regular school year for any course taken by the student from another school accredited by the South Dakota Department of Education.

The District shall accept the transfer credits only if the parents or emancipated student notifies the high school principal in writing, prior to taking the course(s) for which credit is to be received. The notification must include the student’s name, the starting and ending dates for each course to be taken, the school accredited by the South Dakota Department of Education from which the course is to be taken, and provide documented verification of enrollment or registration for the course. The course syllabus must be attached to the notification. If the school fails to receive such prior written notice, the school shall refuse to accept the credits.

If, upon review of the coursework for which transfer credit is sought, the principal determines that the course rigor is not sufficient to meet the graduation requirements established by the South Dakota Board of Education or by the District, the transfer credits earned by the student for the course will count as elective credits, but the course will not count as a course required for graduation.

If the principal determines that the credit(s) do not meet graduation requirements, the principal shall notify the student in writing and explain the reason for that determination and to cite the provisions of formally adopted school policy that apply.

The following procedure shall be used to address an appeal of the Principal’s decision.

1. The appeal shall be in writing. The appealing party must attach the Principal’s written decision.

2. In the Superintendent's sole discretion, the Superintendent may (a) meet and discuss the matter with the Complainant, (b) meet and discuss the matter with the Complainant and Principal, or (c) meet and discuss the matter with the Principal.
3. Within fourteen (14) calendar days from the date the appeal was filed with the Superintendent, the Superintendent shall render a decision in writing. The time frame for rendering a decision by the Superintendent may be extended by the Superintendent for good cause and upon written notification to the Complainant and Principal; the notification shall identify the reason for the extension and the date on or before which the decision shall be rendered. The Complainant and Principal shall receive copies of the decision. The Superintendent may uphold, reverse or modify the Principal's decision. The Superintendent may also refer the matter back to the Principal for further investigation. The Principal may uphold, modify or reverse his or her initial decision. After a matter has been referred back to the Principal, and the Principal rendered a second decision, that decision may also be appealed to the Superintendent.
4. The Superintendent's decision may be appealed by the Complainant to the School Board within (10) ten calendar days of receipt of the Superintendent's written decision.

The following procedure shall be used to address an appeal of the Superintendent's decision.

1. An appeal to the School Board shall be in writing. The Complainant must attach the complaint, the Principal's written decision if a decision was rendered, the appeal to the Superintendent, the response to the appeal, and the Superintendent's decision.
2. The appeal must be filed with the President/Chairperson of the School Board or Business Manager within ten (10) calendar days of Complainant's receipt of the Superintendent's written decision.
3. The School Board shall schedule a date, time and location for the appeal hearing.

Policy References: Legal references indicate the basis or authority for the board to enact this policy, and policy cross-references identify additional policies related to the subject matter of the above policy.

State	Description
SDCL 13-33-30	<u>Schools required to accept transfer credits</u>
Cross References	
Code	Description
IGA	<u>BASIC INSTRUCTIONAL PROGRAM</u>
IGC	<u>EXTENDED INSTRUCTIONAL PROGRAMS</u>

25-26 Committee Assignments

Building and Grounds

Voight
Jutting
Schneller
Amdahl

Negotiations

Odegaard
Snyder
Schneller
Spring

Finance

Jutting
Odegaard
Snyder
Koontz

Policy

Jutting
Bruch
Voight
Amdahl

Employee Recognition

Bruch
Voight
Schneller
Snyder

Transportation

Snyder
Odegaard
Jutting
Spring

Insurance

Koontz
Amdahl
Bruch

*** First Person listed is the chairperson for that committee

Sturgis Board of Equalization:

Terry Koontz

Piedmont Board of Equalization:

Aaron Odegaard

BHSSC:

Representative: Terry Koontz

Alternative: Brian Voight

Summerset Board of Equalization:

Tim Amdahl

Whitewood Board of Equalization:

Thomas Schneller



“To Build Knowledge and Skills for Success Today and Tomorrow”

Beth Johnson- Curriculum Director

1230 Douglas Street, Sturgis, SD. 57785

Phone: (605) 347-4454 ext 4

RE: Meade 46-1 School Board Report
From: Beth Johnson, Curriculum Director

Subject: August 2025 Board Report

Curriculum

ELA and Science District Review Committees will continue to pilot materials this fall to evaluate the quality of the products. Most pilots wrap up in mid- December. The intention of the committees is to have recommendations to the board for the January board meeting.

Assessments

Through collaboration across departments and grade levels, the science, ELA, and progress report committees identified a need for more effective, actionable data. Concerns about current assessments, reporting tools, and student intervention groupings highlighted the need for a universal platform offering screeners, diagnostics, and adaptive skills practice.

Two programs were selected to meet these needs: iReady for K–4/5 elementary and rural schools, and Pear Assessment for middle and high schools. iReady is a comprehensive, adaptive platform that provides diagnostic assessments and personalized learning paths in reading and math. Pear is a dynamic assessment system that supports standards-based grading and real-time data to inform instruction at the secondary level.

Professional learning in the 2025–26 school year will focus on effective implementation of these tools, with a strong emphasis on using data to inform instruction.

Late Start Schedule:

To support improved grading alignment and progress monitoring, the school board approved a late start schedule in July to provide dedicated teacher collaboration time. In the first year, teachers will focus on identifying essential standards and developing or selecting common formative assessments to anchor discussions on student learning. The goal is to build a shared understanding of proficiency across the district.

With support from the Curriculum Director and using the [Collaborative Outcomes template](#), Instructional Council members will lead these virtual sessions in the following format:

Late Start Meeting Times: All teachers will all meet at 7:15 via their department Google Meet (in Department/ Grade level Google Classrooms).

Google Meet Agenda:

1. Instructional Council Leaders: Lay out the scope of work (15 minutes or less)
 - a. Release to collaborative Work teams- joining each other in separate virtual rooms using the [Google Meet Launch pad](#) (to be created in August).
 - b. Post progress with action items in the [Master Outcomes Tracking Document](#) for each department.
2. Instructional Council: send follow up reminders regarding action items in preparation for the next meeting.



Buildings & Grounds Department
12940 E. Highway 34
Sturgis SD 57785
(605) 347-2649
Jeremiah Weeldreyer, Maintenance Foreman

To: Mr. Wormstadt
From: Jeremiah Weeldreyer
Subject: Board Report
August 7, 2025

Buildings and Grounds Board Report

The Building and Grounds crew has had a busy summer keeping up with all the mowing and our summer projects. We continue to work on preventive maintenance for our HVAC systems to ensure smooth operation and clean air for our buildings. A good portion of our C/O projects have been completed this summer, new windows, gutters and lockers to finish out the west hallway at SWMS, an area of roof replacement at SBHS , A new set of doors in the south end of the West gym along with the completion of East Gym and the installation of scoreboards and shot clocks. STEL roof replacement was finished last week, and the re-sealing of outer walls and windows will be completed next week. Next week a fresh coat of paint and new gutters will be put on Atall . The janitorial crews are wrapping up the re finish of floors and summer cleaning. One other project being finished this week is the new water line to Woodle field's concessions area. Here's to a new school year and new goals for our department.

Jeremiah Weeldreyer
Building & Grounds Maintenance Foreman
Meade 46-1



Meade School District 46-1
STURGIS BROWN HIGH SCHOOL

ACTIVITIES OFFICE

Jade Temple, Activities Director Holly Kopplin, Admin. Assistant

12930 E. Hwy. 34
Sturgis, SD 57785-6400
(605) 347-2686
605-347-4487
Fax (605) 347-0225

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Activities Report - August 7th, 2025

This summer has been both busy and productive, with students and coaches actively engaged in weightlifting, open gyms, and various camps in preparation for the upcoming season.

Fine Arts

Our Debate team proudly represented the school at the National Tournament in Des Moines, Iowa, showcasing their dedication and hard work on a national stage.

Athletics

- The Girls' Basketball Team attended camps at Dakota Wesleyan University and Northern State University.
- The Boys' Basketball Team attended camps at Rapid City Christian School and in Spirit Lake, Iowa.
- The Girls' Volleyball Team participated in camps at Black Hills State University and the University of Northern Colorado.
- The Girls' Soccer Team hosted a local camp, providing valuable skill development opportunities close to home.
- The Football Team participated in a camp at Black Hills State University and hosted a seven-on-seven event at Woodle Field.

Fall sports practices are now underway or beginning soon. Cheerleading and Boys' and Girls' Soccer officially started on August 4. Cross Country, Boys' Golf, and Football begin on August 11, and Volleyball starts on August 14.

Looking Ahead

We are excited about the upcoming season and several positive developments. Game day enhancements will include the launch of electronic ticketing to streamline entry, with pre-purchase, cash, and credit options available at gates and concessions.

Additionally, a proposed updated fee schedule will allow students to attend activities at no cost—encouraging greater participation, boosting school spirit, and enhancing the overall event experience. These changes will also help align our pricing structure with those of surrounding districts.

Senior recognition will feature an update this season. Activities will provide each senior with a custom banner to be displayed at their event venue during the season. After their season, seniors will be able to keep their banner as a keepsake.

We look forward to a successful school year and to celebrating the achievements of our students—both in the classroom and in competition.



Technology Department

August 2025

The Technology Department has created accounts and devices for all new staff and students that we're currently aware of. Gearing up for an influx of new student enrollments in the final weeks of summer.

The Whitewood Elementary network upgrade project was completed in June and July, including recabling the building with Cat6A, upgrading routers, switches and access points, which resulted in a 400% improvement of internet speeds for the school.

Installation of Avigilon door access control system at Sturgis Williams Middle School front entrance was completed at the end of last school year. The same system was installed over the summer on 13 doors at Sturgis Brown High School. This system will enhance our physical security, allows for more flexibility to schedule door locks/unlocks for events, and provides RIFID keycard access. We plan to add additional doors at SWMS and SBHS and expand to other schools.

Worked with state employees of the Bureau of Information and Technology to upgrade their equipment (firewalls) at all rural schools.

Installed an additional 75 AppleTVs in classrooms and meeting spaces to complete this 3 year process to make this presentation tool available in all schools.

We've been working with Tanya Ludwick, the school administrative assistants, Harlows, along with Routefinder, their Map/Bus Routing software vendor, to improve the accuracy of the information imported to the software from our student information system, including address, household, and parent contact information. Great improvements have been made, but this is an ongoing project.

Installed new surveillance monitoring PCs for all admin staff and SRO's, new PC's to replace older models for office personnel, and updated all other systems to Windows 11.

We are in the final stages of migrating our Destiny Library Software to the cloud.

Christian Kotab
Network Administrator
Meade School District