

Agenda
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
October 7, 2020
6:30 p.m. Closed Session
7:00 p.m. Open Session

District COVID-19 Protocol

- * Guidelines on use of facial coverings – Staff and visitors entering any District building is required to wear a facial covering. Disposable masks will be available.
- * Guideline on social distancing – Staff and visitors are asked to maintain a minimum of 6 feet between people or wear face covering when not possible.

OPEN SESSION

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

- Pgs. 4-6 A. September 2, 2020 Regular Board Minutes
Pgs. 7-8 B. September 16, 2020 Special Board Minutes

CLOSED SESSION

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

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

RECONVENE TO OPEN SESSION

- 1. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**
- 2. PARENT ASSOCIATIONS REPORTS**
- 3. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS**
- 4. PUBLIC COMMENT**

Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

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

- A. ELEMENTARY SCHOOL PRINCIPAL'S REPORT:
- B. HIGH SCHOOL PRINCIPAL'S REPORTS
- C. M/O/T AND FOOD SERVICE REPORT:
- D. SUPERINTENDENT'S REPORT:
- E. BOARD MEMBER REPORTS:

6. CONSENT AGENDA

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

- Pg. 9 A. Approve Inter-district Agreement Request(s) for the 2020-2021 school year
- Pgs. 10-42 B. Approve Section 125 Plan – Cafeteria Plan
- Pgs. 43-73 C. Approve Purchase Orders and Vendor Warrants for July 2, 2020 through September 25, 2020
- Pgs. 74-79 D. Approve Auxiliary Organizations Liability Coverage.

7. ACTION ITEMS

- A. Approve 12 (twelve) 4 (four) hour Instruction Aide positions
- B. Approve pilot programs for Social Studies curriculum "My World" by Pearson and "Impact" by McGraw Hill for K-8
- Pgs. 80-85 C. Adopt the Following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E):
 - BP 3555 - Business & Noninstructional Operations – Nutrition Program Compliance - update
 - E 3555 - Business & Noninstructional Operations – Nutrition Program Compliance - added
 - AR 4030 – Personnel – Nondiscrimination in Employment - update
 - BP 4119.11/4219.11/4319.11- Personnel – Sexual Harassment – added
 - AR 4119.11/4219.11/4319.11- Personnel – Sexual Harassment – update
 - AR 4119.12/4219.12/4319.12- Personnel – Title IX Sexual Harassment Complaint Procedures – added
 - BP/AR 5141.22 – Students –Infectious Diseases – update
 - AR 5145.3 – Students –Nondiscrimination/Harassment – updated
 - BP/E 5145.6 – Students – Parental Notification – updated
 - BP/AR 5145.7 – Students – Sexual Harassment – updated
 - AR 5145.71 – Students – Title IX Sexual Harassment Complaint Procedures – added
 - BP/AR 6142.7 – Instruction – Physical Education and Activity - updated
 - BP/AR 6159 - Instruction – Individualized Education Program – added
 - BP/AR 6159.1 – Instruction – Procedural Safeguards for Special Education - added
 - BP/AR 6159.2 – Instruction – Nonpublic, Nonsectarian School and Agency Services for Special Education – added

8. PERSONNEL ACTION

- A. Approve Hiring of Gina Stephens as Biggs Elementary School Intern Teacher effective 10/1/2020
- B. Approve Hiring of Thane Harrington as Bus Driver/Custodian/Grounds position effective 10/1/2020
- C. Approve Hiring Susan Kehoe, Cecilia Garcia, Stephen Henneberry, Sarah Rood, Beth Chavez, Roxie Jones, Roseanne Goldfarb, Katie Cyr, Kris Scott, Diane Tabor, Daniela Shelton and Alexis Williams in 4 hour Instructional Aide positions effective 10/6/2020
- D. Approve Hiring Deanna Jones as 6 hour Light Maintenance/Custodian/Bus Driver at Richvale effective 10/1/2020
- E. Accept Resignation of Karen Peters as Chief Business Officer (CBO) effective 10/16/2020

9. INFORMATION ITEMS

- Pgs. 86-96 A. Learning Continuity and Attendance Plan – BCOE reviewed and accepted Biggs Unified LCAP 2020-2021.
- B. Investment Treasurer's Report for August 31, 2020 from Butte County Treasurer

- C. Quarterly Williams Uniform Complaint Report – No complaints were filed with any school in the district during the last quarter.
- D. Update on H.S. Bleachers – Karen Peters

10. FUTURE ITEMS FOR DISCUSSION

11. ADJOURNMENT

Notice to the Public: Please contact the Superintendent's Office at 868-1281 ext. 250 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request.

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
September 2, 2020

OPEN SESSION

CALL TO ORDER – President Phillips called the meeting to order at 6:31 p.m.

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

Staff Present: Doug Kaelin, Superintendent; Karen Peters, CBO; LaQuita Ulrich, Elem. Principal; Tyler Rutledge, H.S. Principal and Donna Cyr, Admin. Assist. & HR Director

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

APPROVAL OF AGENDA

The Board approved the agenda with one modification of Personnel Action Item 9E – Accept Retirement of Biggs Elementary teacher Sandra Moore Effective September 18, 2020. MSCU (Slusser/Navarro) 5/0

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

APPROVAL OF MINUTES

The Board approved the minutes from the Regular meeting on August 5, 2020 as written. MSCU (Sheppard/Navarro) 5/0

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

The Board adjourned into Closed Session at 6:33 p.m.

CLOSED SESSION

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

Closed Session was adjourned at 7:04 pm

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

PARENT ASSOCIATIONS REPORTS – Tamara Williams, RES President wanted to let everyone know that the annual Spaghetti Feed would be a drive through this year.

CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS

No report for CSEA or BUTA. – No reports.

PUBLIC HEARING

A. To allow public input on the Resolution regarding Sufficiency of Instructional Materials for 2020/2021

The hearing for the Resolution regarding Sufficiency of Instructional Materials was opened at 7:06 pm. There was no public comment. The hearing closed at 7:07 pm.

B. To allow public input on the Learning Continuity and Attendance Plan

The hearing for the Resolution regarding the new Learning Continuity and Attendance Plan was opened at 7:07 pm. Mr. Kaelin explained the new Learning Continuity and Attendance Plan. There was no public comment or questions. The hearing closed at 7:08 pm.

PUBLIC COMMENT – Tamara Williams, parent, presented a letter to the Board from Ashley Stone. (See attached letter). She also said she had concerns with students with IEP's and asked about the District filing the Waiver. Superintendent Kaelin said he would address matters under his report.

REPORTS:

ELEMENTARY SCHOOL PRINCIPAL'S REPORT:

Principal Ulrich gave the report:

- Social & Emotional Learning – Counselor holds weekly lessons; building strong character; uplifting comments from teachers and aides.
- Curriculum Distribution Day – 90% of parents showed up; lines ran smoothly; Parents were happy; RES schedule for two days.
- Technology training – Tues., Wed. and Thurs. they are having technology training. Two teachers took advanced training.
- First day of school – well attended; majority of classes were able to connect through Zoom. 1st day went well.
- Attendance Team – 1st day teacher contact; 2nd time Attendance team contact; 3rd time Principal contact; 4th time Counselor & Principal do home visit.
- Challenges - working with IT on Clever and Zoom not reading each other and other issues with Clever & Zoom separately. Parents learning technology.

HIGH SCHOOL PRINCIPAL'S REPORT:

Principal Rutledge gave the report:

- No real attendance issues
- Teachers have done a great job
- Working on Social & Emotional issues – having good academic conversations
- Teachers are developing new skills
- Having a teacher meeting on attendance guidelines
- Working on sports / league schedules. Plan will be ready by November 1st.

SUPERINTENDENT & M/O/T, CAFETERIA REPORT:

Superintendent Kaelin gave the report:

- Started the Grab & Go meals for students. Breakfast & lunch drive through in front of Biggs Elementary school
- Working on distribution times for families so it doesn't interfere with class and working on new suppliers for food
- Construction progressing and they are about 90% complete at BES & BHS.
- RES is moving along 95% done. Need to move a wall for bathroom; classrooms need to be carpeted, move wall between computer lab & classroom.
- Working on the waiver to the State. Close to being done. We are looking at identifying BES & RES separately. We will need to confer with the Union but we don't need their approval.
- State talked about allowing small cohort groups back to school – 14 or less students; two adults; never have interaction with others; they are pretty flexible with schedules. Still a lot of questions.

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
SPECIAL MEETING OF THE BOARD OF TRUSTEES
September 16, 2020

OPEN SESSION

CALL TO ORDER – President Phillips called the meeting to order at 6:30 p.m.

ROLL CALL - Board members present: America Navarro, Kathryn Sheppard, Jonna Phillips and Linda Brown were present. Dennis Slusser was not present.

Staff Present: Doug Kaelin, Superintendent; Karen Peters, CBO and Donna Cyr, Admin. Assist. & HR Director

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

APPROVAL OF AGENDA

The Board approved the agenda with modification of replacing page 40 of agenda (correction of Net Increase to General Fund) and Personnel Action Item 8B – Removed item from agenda. MSCU (Sheppard/Navarro) 4/0/1

Brown - Aye Sheppard – Aye Phillips – Aye Slusser – Absent Navarro – Aye

PUBLIC COMMENT –Kendall Milburn asked where we were in the process in submitting the waiver. Superintendent Kaelin said it was being submitted tomorrow, Sept. 17th but said the chances are slim that it will be approved. No districts in the County had been approved.

CONSENT AGENDA

The Board approved the Consent Agenda Items A-B. MSCU (Sheppard/Navarro) 4/0/1

Brown - Aye Sheppard – Aye Phillips – Aye Slusser – Absent Navarro – Aye

- A. Inter-district Agreement Request(s) for the 2020/2021 school year

ACTION ITEMS

The Board approved Action Item A. MSCU (Navarro/Brown) 4/0/1

Brown - Aye Sheppard – Aye Phillips – Aye Slusser – Absent Navarro – Aye

- A. Approve Learning Continuity and Attendance Plan

The questions was asked by President Phillips about where CARES money was identified. Mrs. Peters answered that it was under Other State revenue.

The Board approved Action Item B. MSCU (Sheppard/Navarro) 4/0/1

Brown - Aye Sheppard – Aye Phillips – Aye Slusser – Absent Navarro – Aye

- B. Approve Unaudited Actuals for 2020/2021

The Board approved Action Item C. MSCU (Brown/Sheppard) 4/0/1

Brown - Aye Sheppard – Aye Phillips – Aye Slusser – Absent Navarro – Aye

- C. Adopt Resolution 2020/2021 #6 – Adopt the “Gann” Limit for Fiscal Year 2020/21

PERSONNEL ACTION

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: October 7, 2020

Item Number: 6A
Item Title: Inter-district Agreement Request(s)
Presenter: Doug Kaelin, Superintendent & Donna Cyr, Admin. Assistant/HR Officer
Attachment: None
Item Type: Consent Agenda Action Report Work Session Other:

Background/Comments:

We have received the following interdistrict transfer requests. After reviewing each one with Board Policy and Administration Regulations 5117, we make the following recommendations.

<u>2020-2021 School Year</u>	<u>From:</u>	<u>To:</u>	<u>Action:</u>	<u>New/Ongoing:</u>
1. (12 th grade)	Biggs USD	Gridley	Released	New
2. (9 th grade)	Live Oak	Biggs USD	Accept	New
3. (1 st grade)	Live Oak	Biggs USD	Accept	New
4. (7 th grade)	Biggs USD	Live Oak	Released	Ongoing

Fiscal Impact: We will have a loss of ADA for those outgoing transfer requests and an increase of ADA for those incoming transfer requests.

Recommendation: The Superintendent recommends action as indicated.

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

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

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

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

A. EMPLOYER INFORMATION

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

B. EFFECTIVE DATE

Original effective date of the Plan:	May 1, 1995
If Amendment to existing plan, effective date of amendment:	October 1, 2020

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

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

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

D. PLAN YEAR

The current plan year will begin on October 1, 2020 and end on September 30, 2021. Each subsequent plan year will begin on October 1 and end on September 30.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

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

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

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

**Elective Contributions
(Salary Reduction):**

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

100% of compensation per entire plan year.

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

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

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

American Fidelity Assurance Company Accident | Anthem Blue Cross Group #40836A-X |
Eligibility Requirements for Participation, if different than Item C.

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

N/A

Eligibility Requirements for Participation, if different than Item C.

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

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

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

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

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

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

American Fidelity Assurance Company 5 Year Term |

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

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

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

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

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

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

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

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

Recordkeeper: American Fidelity Assurance Company

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

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

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

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

Eligibility Requirements for Participation, if different than Item C.

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

HSA Trustee – **First Fidelity Bank N A**

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

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

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

Dental and Vision

Eligibility Requirements for Participation, if different than Item C.

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

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

This Plan is hereby adopted _____.

Biggs Unified School District -
(Name of Employer)

Signed By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII

PD – 0420 Document ID # 135000MCP #18378 Effective Date:10/01/2020 9/30/20 11:33 AM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

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

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

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

SECTION II

DEFINITIONS

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

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

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

2.02a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5).

2.03 **Code** Internal Revenue Code of 1986, as amended.

2.04 **Dependent** Any of the following:

(a) Tax Dependent: A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2),

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

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

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

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

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

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

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

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

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

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

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

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

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

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

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

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

SECTION IV

CONTRIBUTIONS

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

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

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

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

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

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

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

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

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

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

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

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

(b) Significant curtailment of coverage.

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

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

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

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

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

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

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

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

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

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

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

SECTION VI

DISABILITY INCOME BENEFIT PLAN

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

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

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

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

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

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

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

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

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

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

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

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

8.04 ELIGIBLE MEDICAL EXPENSES:

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

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

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

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

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

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

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

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

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

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

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

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

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

9.04 DEFINITIONS:

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

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

SECTION X

HEALTH SAVINGS ACCOUNTS

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

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

10.03 TERMS, CONDITIONS AND LIMITATION:

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

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

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

SECTION XI

AMENDMENT AND TERMINATION

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

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

SECTION XII

ADMINISTRATION

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

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

12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
- b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
- c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

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

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

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

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

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

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

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

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

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

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

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

1. the specific reason or reasons for the denial;
 2. reference to the specific Plan provision on which the denial is issued;
 3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
 4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

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

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

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

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

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

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

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

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

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

SECTION XIII

MISCELLANEOUS PROVISIONS

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

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

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

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: October 7, 2020

Item Number: 6C
Item Title: Approve AP Vendor Check Register and Purchase Order Listing
Presenter: Karen Peters, CBO
Attachment: AP Vendor Check Register & Purchase Order Listing for July 2, 2020 through September 25, 2020
Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

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

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-180195	3,940.00	Printed	25		ENVIRONMENTAL SCIENCE SERVICES (ENVIRONMENT - Payee)
3005-180196	7,150.00	Printed	25		ENVIRONMENTAL SCIENCE SERVICES (ENVIRONMENT - Payee)
3005-180197	880.00	Printed	25		ENVIRONMENTAL SCIENCE SERVICES (ENVIRONMENT - Payee)
3005-180198	59.56	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-180199	50.35	Printed	01		CLARK & SONS (100165/1)
3005-180200	30.84	Printed	01		Dan's Electrical Supply (100183/2)
3005-180201	400.00	Printed	01		FAIRHILL CONSTRUCTION (100214/1)
3005-180202	64.00	Printed	25		GAYNOR TELESYSTEMS (100233/1)
3005-180203	153.20	Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-180204	119.90	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-180205	538.13	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-180206	1,402.50	Printed	25		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-180207	404.64	Printed	01		Jane Little (100731/1)
3005-180208	66.24	Printed	01		MACS MARKET (100318/1)
3005-180209	747.48	Printed	01		NORMAC (100353/2)
3005-180210	1,734.60	Printed	01		North State Tire Co. Inc (100698/1)
3005-180211	2,612.50	Printed	25		PARKER & COVERT, LLP (100729/1)
3005-180212	11.47	Printed	01		QUILL CORPORATION (100379/2)
3005-180213	2.69	Printed	01		VALLEY TRUCK & TRACTOR CO (100463/1)

20,368.10

Number of Items

19 Totals for Register 000280

2021 FUND-OBJ Expense Summary / Register 000280

01-9110*		4,199.20-
01-9510*	4,199.20	
Totals for Fund 01	4,199.20	4,199.20-
13-9110*		119.90-
13-9510*	119.90	
Totals for Fund 13	119.90	119.90-
25-9110*		16,049.00-
25-9510*	16,049.00	
Totals for Fund 25	16,049.00	16,049.00-
Totals for Register 000280	20,368.10	20,368.10-

2020 FUND-OBJ Summary / Register 000280 (continued)

2020 FUND-OBJ Summary / Register 000280

01-4300	3,799.20	
01-5800	400.00	
01-9529*		4,199.20-
Totals for Fund 01	4,199.20	4,199.20-
13-4700	119.90	
13-9529*		119.90-
Totals for Fund 13	119.90	119.90-
25-5800	16,049.00	
25-9529*		16,049.00-
Totals for Fund 25	16,049.00	16,049.00-
Total for Fiscal Year 2020	20,368.10	20,368.10-
01-9110*		4,199.20-
01-9510*	4,199.20	
Totals for Fund 01	4,199.20	4,199.20-
13-9110*		119.90-
13-9510*	119.90	
Totals for Fund 13	119.90	119.90-
25-9110*		16,049.00-
25-9510*	16,049.00	
Totals for Fund 25	16,049.00	16,049.00-
Total for Fiscal Year 2021	20,368.10	20,368.10-
Totals for Register 000280	40,736.20	40,736.20-

* denotes System Generated entry

Net Change to Cash 9110 20,368.10- Credit

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-180744	11.29	Printed	01		BAKER DISTRIBUING COMPANY (BAKER DISTR - Payee)
3005-180745	12.00	Printed	01		DAVE BROWNING (DAVE BROWNI - Payee)
3005-180746	334.55	Printed	01		DEL-MAR RETNAL & LANDSCAPE SUP PLY (DEL-MAR RET - Payee)
3005-180747	880.00	Printed	25		ENVIRONMENTAL SCIENCE SERVICE (ENVIRONMENT - Payee)
3005-180748	880.00	Printed	25		ENVIRONMENTAL SCIENCE SERVICE (ENVIRONMENT - Payee)
3005-180749	2,180.00	Printed	25		ENVIRONMENTAL SCIENCE SERVICE (ENVIRONMENT - Payee)
3005-180750	1,311.80	Printed	01		A Z BUS SALES INC (100057/1)
3005-180751	10,500.00	Printed	01		ACELLUS LEARNING SERVICES (100062/1)
3005-180752	1,872.92	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-180753	848.34	Printed	01		AT&T (100086/1)
3005-180754	64.00	Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-180755	1,000.00	Printed	01		CASBO PROFESSIONAL DEVELOPMENT ACCOUNTS RECEIVABLE (100148/1)
3005-180756	3,000.00	Printed	01		CDW GOVERNMENT INC (100151/1)
3005-180757	8,339.00	Printed	01		CSBA A/R (100177/1)
3005-180758	8,600.00	Printed	01		EAGLE SOFTWARE (100200/1)
3005-180759	3,790.50	Printed	01		FOLLETT SCHOOL SOLUTIONS INC (100227/1)
3005-180760	3,365.69	Printed	01		FRONTLINE TECHNOLOGIES GROUP (100231/1)
3005-180761	574.42	Printed	01		GAYNOR TELESYSTEMS (100233/1)
3005-180762	68.65	Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-180763	164.32	Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-180764	84.73	Printed	01		HUGHES PLYWOOD (100263/1)
3005-180765	92.10	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-180766	179.59	Printed	01		JIMMYS CUSTOM TROPHIES (100282/1)
3005-180767	290.00	Printed	01		KEN SEIPERT (100592/1)
3005-180768	391.25	Printed	01		Lifeguard Store Inc (100311/2)
3005-180769	28.50	Printed	01		MJB SALES & SERVICE (100336/1)
3005-180770	2,085.00	Printed	01		Northland Systems,Inc (100724/1)
3005-180771	246.13	Printed	01		Pitney Bowes Inc (100371/2)
3005-180772	1,900.00	Printed	01		PROJECT LEAD THE WAY,INC (100545/1)
3005-180773	1,309.04	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-180774	1,295.76	Printed	01		RICHVALE SANITARY DISTRICT (100392/1)
3005-180775	6,240.48	Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)
3005-180776	186.29	Printed	01		VERIZON WIRELESS (100467/1)

Number	Amount Status	Fund	Cancel Register Id	Payee
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62,126.35 Number of Items 33 Totals for Register 000281

2021 FUND-OBJ Expense Summary / Register 000281

01-4300	1,982.71	
01-5300	9,339.00	
01-5502	1,295.76	
01-5600	290.00	
01-5607	574.42	
01-5800	31,168.19	
01-9110*		58,186.35-
01-9510*	13,536.27	
Totals for Fund 01	58,186.35	58,186.35-
25-9110*		3,940.00-
25-9510*	3,940.00	
Totals for Fund 25	3,940.00	3,940.00-
Totals for Register 000281	62,126.35	62,126.35-

2020 FUND-OBJ Summary / Register 000281

01-4300	2,589.34	
01-5504	1,309.04	
01-5600	246.13	
01-5606	6,240.48	
01-5800	2,081.01	
01-5801	64.00	
01-5900	1,034.63	
01-9529*		13,536.27-
01-9580*		28.36-
Totals for Fund 01	13,564.63	13,564.63-
25-5800	3,940.00	
25-9529*		3,940.00-
Totals for Fund 25	3,940.00	3,940.00-
Total for Fiscal Year 2020	17,504.63	17,504.63-
01-4300	1,982.71	
01-5300	9,339.00	

2021 FUND-OBJ Summary / Register 000281 (continued)

01-5502	1,295.76	
01-5600	290.00	
01-5607	574.42	
01-5800	31,168.19	
01-9110*		58,186.35-
01-9510*	13,536.27	
Totals for Fund 01	58,186.35	58,186.35-
25-9110*		3,940.00-
25-9510*	3,940.00	
Totals for Fund 25	3,940.00	3,940.00-
Total for Fiscal Year 2021	62,126.35	62,126.35-
Totals for Register 000281	79,630.98	79,630.98-

* denotes System Generated entry

Net Change to Cash 9110 62,126.35- Credit

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-181166	49.11	Printed	01		DAVID BROWNING (DAVID BROWN - Payee)
3005-181167	1,631.69	Printed	01		DAVID BROWNING (DAVID BROWN - Payee)
3005-181168	1,200.00	Printed	25		ENVIRONMENTAL SCIENCE SERVICE (ENVIRONMENT - Payee)
3005-181169	659.60	Printed	01		MATHEWS READY MIX, LLC (MATHEWS REA - Payee)
3005-181170	100.13	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-181171	74.00	Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-181172	396.81	Printed	01		BUTTES CENTER STATE P&S (100127/1)
3005-181173	5,158.40	Printed	01		CDW GOVERNMENT INC (100151/1)
3005-181174	6,972.62	Printed	01		CITY OF BIGGS (100164/1)
3005-181175	576.63	Printed	01		HELENA AGRI-ENTERPRISES LLC (100254/3)
3005-181176	1,237.67	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-181177	128.81	Printed	01		Jane Little (100731/1)
3005-181178	41.95	Printed	01		MACS MARKET (100318/1)
3005-181179	200.00	Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-181180	1,248.05	Printed	01		PG&E (100369/1)
3005-181181	87.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-181182	450.00	Printed	01		SAN JOAQUIN COUNTY OF EDUCATN (100403/1)
3005-181183	84.26	Printed	01		JOHN STRATTARD (100732/1)

20,296.73

Number of Items

18 Totals for Register 000282

2021 FUND-OBJ Expense Summary / Register 000282

01-4300	2,169.45	
01-5600	200.00	
01-5800	7,289.20	
01-5807	74.00	
01-5808	87.00	
01-9110*		19,096.73-
01-9510*	9,277.08	
Totals for Fund 01	19,096.73	19,096.73-
25-5800	1,200.00	
25-9110*		1,200.00-
Totals for Fund 25	1,200.00	1,200.00-

Register 000282 - Fund/Obj Expense Summary

Bank Account COUNTY - US Bank

2021 FUND-OBJ Expense Summary / Register 000282 (continued)

Totals for Register 000282 20,296.73 20,296.73-

2020 FUND-OBJ Summary / Register 000282

01-4300	1,056.41	
01-5502	6,972.62	
01-5503	1,248.05	
01-9529*		9,277.08-
Total for Fiscal Year 2020 and Fund 01	9,277.08	9,277.08-
01-4300	2,169.45	
01-5600	200.00	
01-5800	7,289.20	
01-5807	74.00	
01-5808	87.00	
01-9110*		19,096.73-
01-9510*	9,277.08	
Totals for Fund 01	19,096.73	19,096.73-
25-5800	1,200.00	
25-9110*		1,200.00-
Totals for Fund 25	1,200.00	1,200.00-
Total for Fiscal Year 2021	20,296.73	20,296.73-
Totals for Register 000282	29,573.81	29,573.81-

* denotes System Generated entry

Net Change to Cash 9110 20,296.73- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-181569	676.90 Printed	01		AT&T (100086/1)
3005-181570	205.80 Printed	01		BAUDVILLE (100095/1)
3005-181571	177.92 Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-181572	41.51 Printed	01		CLARK & SONS (100165/1)
3005-181573	12,885.85 Printed	41		DIV. OF THE STATE ARCHITECT DGS DSA (100688/1)
3005-181574	233.96 Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-181575	2,103.75 Printed	25		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-181576	916.72 Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-181577	218.23 Printed	01		MACS MARKET (100318/1)
3005-181578	3,224.16 Printed	01		OFFICE DEPOT (100358/1)
3005-181579	1,416.50 Printed	25		PARKER & COVERT, LLP (100729/1)

22,101.30

Number of Items

11 Totals for Register 000283

2021 FUND-OBJ Expense Summary / Register 000283

01-4300	4,101.58	
01-4303	916.72	
01-5900	676.90	
01-9110*		5,695.20-
Totals for Fund 01	5,695.20	5,695.20-
25-5800	3,520.25	
25-9110*		3,520.25-
Totals for Fund 25	3,520.25	3,520.25-
41-9110*		12,885.85-
41-9510*	12,885.85	
Totals for Fund 41	12,885.85	12,885.85-
Totals for Register 000283	22,101.30	22,101.30-

2020 FUND-OBJ Summary / Register 000283

41-5800	12,885.85	
41-9529*		12,885.85-
Total for Fiscal Year 2020 and Fund 41	12,885.85	12,885.85-
01-4300	4,101.58	
01-4303	916.72	

2021 FUND-OBJ Summary / Register 000283 (continued)

01-5900	676.90	
01-9110*		5,695.20-
Totals for Fund 01	5,695.20	5,695.20-
25-5800	3,520.25	
25-9110*		3,520.25-
Totals for Fund 25	3,520.25	3,520.25-
41-9110*		12,885.85-
41-9510*	12,885.85	
Totals for Fund 41	12,885.85	12,885.85-
Total for Fiscal Year 2021	22,101.30	22,101.30-
Totals for Register 000283	34,987.15	34,987.15-

* denotes System Generated entry

Net Change to Cash 9110 **22,101.30- Credit**

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-181580	3,069.27 Printed	01		North, Monica L (000172 - Emp)

3,069.27 Number of Items 1 Totals for Register 000284

2021 FUND-OBJ Expense Summary / Register 000284

01-2200	3,069.27	
01-9110*		3,069.27-
Totals for Register 000284	3,069.27	3,069.27-

* denotes System Generated entry

Net Change to Cash 9110 3,069.27- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-181786	140.89 Printed	01		ANDREA MOORE (ANDREA MOOR - Payee)
3005-181787	203.59 Printed	01		AT&T (100086/1)
3005-181788	1,000.00 Printed	01		CDW GOVERNMENT INC (100151/1)
3005-181789	450.00 Printed	01		BRANDEN J CONEJO (100730/1)
3005-181790	297.97 Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-181791	48.50 Printed	01		Lifeguard Store Inc (100311/2)
3005-181792	35.33 Printed	01		WILLIAM V. MACGILL & CO (100677/1)
3005-181793	67.71 Printed	01		OFFICE DEPOT (100358/1)
3005-181794	405.00 Printed	01		ROCHESTER 100 INC (100396/1)

2,648.99 Number of Items 9 Totals for Register 000285

2021 FUND-OBJ Expense Summary / Register 000285		
01-4300	1,087.98	
01-4400	698.82	
01-5800	140.89	
01-5900	203.59	
01-9110*		2,648.99-
01-9510*	517.71	
Totals for Register 000285	2,648.99	2,648.99-

2020 FUND-OBJ Summary / Register 000285		
01-4300	67.71	
01-5800	450.00	
01-9529*		517.71-
Total for Fiscal Year 2020 and Fund 01	517.71	517.71-
01-4300	1,087.98	
01-4400	698.82	
01-5800	140.89	
01-5900	203.59	
01-9110*		2,648.99-
01-9510*	517.71	
Total for Fiscal Year 2021 and Fund 01	2,648.99	2,648.99-

2021 FUND-OBJ Summary / Register 000285 (continued)

Totals for Register 000285	3,166.70	3,166.70-
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* denotes System Generated entry

Net Change to Cash 9110	2,648.99- Credit
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Number	Amount Status	Fund	Cancel Register Id	Payee
3005-182176	315.26 Printed	01		A Z BUS SALES INC (100057/1)
3005-182177	50.50 Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-182178	56.17 Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-182179	7,533.21 Printed	01		CITY OF BIGGS (100164/1)
3005-182180	177.67 Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-182181	42.00 Printed	01		GRIDLEY HERALD (100243/1)
3005-182182	177.63 Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-182183	9.50 Printed	01		MJB SALES & SERVICE (100336/1)
3005-182184	2,599.00 Printed	01		MyCAERT (100736/1)
3005-182185	143.44 Printed	01		OFFICE DEPOT (100358/1)
3005-182186	1,309.04 Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-182187	32.16 Printed	01		JOHN STRATTARD (100732/1)
3005-182188	188.44 Printed	01		VERIZON WIRELESS (100467/1)
3005-182189	591.81 Printed	01		WILCO SUPPLY CO. (100475/1)

13,225.83

Number of Items

14 Totals for Register 000286

2021 FUND-OBJ Expense Summary / Register 000286

01-4300	3,915.47	
01-5200	70.70	
01-5300	42.00	
01-5502	7,533.21	
01-5504	1,309.04	
01-5800	85.00	
01-5900	188.44	
01-9110*		13,225.83-
01-9510*	81.97	

Totals for Register 000286 **13,225.83** **13,225.83-**

2020 FUND-OBJ Summary / Register 000286

01-4300	81.97	
01-9529*		81.97-

Total for Fiscal Year 2020 and Fund 01 **81.97** **81.97-**

01-4300 3,915.47

2021 FUND-OBJ Summary / Register 000286 (continued)

01-5200	70.70	
01-5300	42.00	
01-5502	7,533.21	
01-5504	1,309.04	
01-5800	85.00	
01-5900	188.44	
01-9110*		13,225.83-
01-9510*	81.97	
Total for Fiscal Year 2021 and Fund 01	13,225.83	13,225.83-
Totals for Register 000286	13,307.80	13,307.80-

* denotes System Generated entry

Net Change to Cash 9110 13,225.83- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-182394	96.00 Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-182395	2,015.66 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-182396	15.07 Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-182397	897.08 Printed	01		LEARNING WITHOUT TEARS (100546/1)
3005-182398	178.51 Printed	01		MAR/CAL (100321/1)
3005-182399	55.27 Printed	01		JOHN STRATTARD (100732/1)
3005-182400	15,531.11 Printed	25		SYNTHESISPARTNERS LLC (100701/1)
3005-182401	13,835.00 Printed	01		TERRY WILLIAMS FARMING (100446/1)

32,623.70 Number of Items 8 Totals for Register 000287

2021 FUND-OBJ Expense Summary / Register 000287

01-4200	897.08	
01-4300	233.78	
01-5800	15,946.66	
01-5900	15.07	
01-9110*		17,092.59-
Totals for Fund 01	17,092.59	17,092.59-
25-6200	15,531.11	
25-9110*		15,531.11-
Totals for Fund 25	15,531.11	15,531.11-
Totals for Register 000287	32,623.70	32,623.70-

* denotes System Generated entry

Net Change to Cash 9110 32,623.70- Credit

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-182759	150.00	Printed	73		ANDREW WYLIE (ANDREW WYLI - Payee)
3005-182760	150.00	Printed	73		EMMA HUDSON (EMMA HUDSON - Payee)
3005-182761	150.00	Printed	73		HALEY ROOD (HALEY ROOD - Payee)
3005-182762	150.00	Printed	73		MEGAN COLLINS (MEGAN COLLI - Payee)
3005-182763	146.23	Printed	01		BUTTE COUNTY TAX COLLECTOR (100126/1)
3005-182764	125.00	Printed	01		CHRISTENSEN TELECOMMUNICATIONS (100163/1)
3005-182765	2,460.07	Printed	01		DAVE NIEMEYER (100738/1)
3005-182766	618.75	Printed	25		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-182767	300.00	Printed	73		JOSUE ROMO (100550/1)
3005-182768	25.13	Printed	01		Jane Little (100731/1)
3005-182769	269.50	Printed	01		MINASIAN MEITH ET AL (100335/1)
3005-182770	1,249.00	Printed	01		Mystery Science Inc (100675/1)
3005-182771	140.21	Printed	01		OFFICE DEPOT (100358/1)
3005-182772	2,059.61	Printed	01		PG&E (100369/1)
3005-182773	87.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)

8,080.50

Number of Items

15 Totals for Register 000288

2021 FUND-OBJ Expense Summary / Register 000288		
01-3701	286.87	
01-4300	165.34	
01-5503	2,059.61	
01-5600	125.00	
01-5800	1,395.23	
01-5802	269.50	
01-5808	87.00	
01-9110*		6,561.75-
01-9510*	2,173.20	
Totals for Fund 01	6,561.75	6,561.75-
25-5800	618.75	
25-9110*		618.75-
Totals for Fund 25	618.75	618.75-
73-5800	900.00	
73-9110*		900.00-
Totals for Fund 73	900.00	900.00-

2021 FUND-OBJ Expense Summary / Register 000288 (continued)

Totals for Register 000288	<u>8,080.50</u>	<u>8,080.50-</u>
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2020 FUND-OBJ Summary / Register 000288

01-3701	2,173.20	
01-9529*		2,173.20-
Total for Fiscal Year 2020 and Fund 01	<u>2,173.20</u>	<u>2,173.20-</u>
01-3701	286.87	
01-4300	165.34	
01-5503	2,059.61	
01-5600	125.00	
01-5800	1,395.23	
01-5802	269.50	
01-5808	87.00	
01-9110*		6,561.75-
01-9510*	2,173.20	
Totals for Fund 01	<u>6,561.75</u>	<u>6,561.75-</u>
25-5800	618.75	
25-9110*		618.75-
Totals for Fund 25	<u>618.75</u>	<u>618.75-</u>
73-5800	900.00	
73-9110*		900.00-
Totals for Fund 73	<u>900.00</u>	<u>900.00-</u>
Total for Fiscal Year 2021	<u>8,080.50</u>	<u>8,080.50-</u>
Totals for Register 000288	<u><u>10,253.70</u></u>	<u><u>10,253.70-</u></u>

* denotes System Generated entry

Net Change to Cash 9110	8,080.50- Credit
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Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-183280	85.21	Printed	01		KAREN PETERS (KAREN PETER - Payee)
3005-183281	220.00	Printed	01		ACSA FOUNDATION (100063/1)
3005-183282	179.24	Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-183283	30.00	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-183284	95.59	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-183285	5,756.79	Printed	13		DANIELSEN COMPANY (100182/1)
3005-183286	19,436.44	Printed	01		DEMCO (100187/1)
3005-183287	173.00	Printed	01		E P E S (100199/1)
3005-183288	1,503.00	Printed	01		GUIDED READERS.COM (100742/1)
3005-183289	451.41	Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-183290	344.85	Printed	01		LEARNING A-Z (100676/2)
3005-183291	8.53	Printed	01		Jane Little (100731/1)
3005-183292	300.00	Printed	73		MARISSA HANE (100557/1)
3005-183293	139.48	Printed	01		DAVE NORTH (100733/1)
3005-183294	211.74	Printed	01		OFFICE DEPOT (100358/1)
3005-183295	9,650.00	Printed	01		PowerSchool (100735/1)
3005-183296	300.00	Printed	73		BRENDEN SMITH (100429/1)
3005-183297	3,036.77	Printed	13		SFS OF SACRAMENTO, INC (100443/2)

41,922.05

Number of Items

18 Totals for Register 000289

2021 FUND-OBJ Expense Summary / Register 000289

01-4300	22,727.87	
01-5300	220.00	
01-5606	30.00	
01-5800	10,174.09	
01-5900	173.00	
01-9110*		33,324.96-
Totals for Fund 01	33,324.96	33,324.96-
13-4300	225.50	
13-4700	7,771.59	
13-9110*		7,997.09-
Totals for Fund 13	7,997.09	7,997.09-
73-5800	600.00	
73-9110*		600.00-

2021 FUND-OBJ Expense Summary / Register 000289 (continued)

Totals for Fund 73	600.00	600.00-
Totals for Register 000289	41,922.05	41,922.05-

* denotes System Generated entry

Net Change to Cash 9110 41,922.05- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-183602	1,336.80 Printed	01		AT&T (100086/1)
3005-183603	354.98 Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-183604	290.11 Printed	01		DAVE BROWNING (100734/1)
3005-183605	91.20 Printed	13		CA DEPT OF EDUCATION/FOOD DIST CASHIER'S OFFICE (100129/1)
3005-183606	587.20 Printed	01		CDW GOVERNMENT INC (100151/1)
3005-183607	89.98 Printed	01		DAWN ROBINSON (100744/1)
3005-183608	300.00 Printed	73		FRANCISCO AGUILERA (100584/1)
3005-183609	360.88 Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-183610	300.00 Printed	73		ISABELLE LITTLE (100549/1)
3005-183611	33.91 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-183612	300.00 Printed	73		JAMIE MCENTIRE (100682/1)
3005-183613	781.00 Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-183614	98.00 Printed	01		OFFICE DEPOT (100358/1)
3005-183615	1,008.00 Printed	01		STERLING DEARMOND (100741/1)

5,932.06

Number of Items

14 Totals for Register 000290

2021 FUND-OBJ Expense Summary / Register 000290

01-3701	1,008.00	
01-4300	1,227.86	
01-4303	781.00	
01-5800	587.20	
01-5900	1,336.80	
01-9110*		4,940.86-
Totals for Fund 01	4,940.86	4,940.86-
13-4700	91.20	
13-9110*		91.20-
Totals for Fund 13	91.20	91.20-
73-5800	900.00	
73-9110*		900.00-
Totals for Fund 73	900.00	900.00-
Totals for Register 000290	5,932.06	5,932.06-

2021 FUND-OBJ Expense Summary / Register 000290 (continued)

* denotes System Generated entry

Net Change to Cash 9110

5,932.06- Credit

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-183967	1,070.00	Printed	01		ACCREDITING COMMISSION 4 SCHL WASC (100061/1)
3005-183968	633,979.00	Printed	35		AMERICAN MODULAR SYSTEMS (100705/1)
3005-183969	2,257.00	Printed	01		BUTTE COUNTY PUBLIC HEALTH DIV OF ENVIRONMENTAL HEALTH (100123/1)
3005-183970	33.00	Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-183971	1,676.42	Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-183972	4,398,072.86	Printed	35		HANKINS ELECTRICAL CONTRACTING (100247/1)
3005-183973	71.51	Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-183974	309.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-183975	102.32	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-183976	52.00	Printed	01		Jane Little (100731/1)
3005-183977	73.58	Printed	01		MACS MARKET (100318/1)
3005-183978	504.08	Printed	01		NORTHSTATE SCREEN PRINT (100745/1)
3005-183979	9.08	Printed	01		OFFICE DEPOT (100358/1)
3005-183980	90.00	Printed	73		OLD REPUBLIC SURETY COMPANY (100359/1)
3005-183981	892.87	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-183982	1,309.04	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-183983	595.82	Printed	01		SCHOOL NURSE SUPPLY (100410/1)
3005-183984	125,385.86	Printed	25		SYNTHESISPARTNERS LLC (100701/1)
3005-183985	189.83	Printed	01		TURF STAR INC (100457/1)
3005-183986	96.92	Printed	01		VALLEY TRUCK & TRACTOR CO (100463/1)

5,166,770.19

Number of Items

20 Totals for Register 000291

2021 FUND-OBJ Expense Summary / Register 000291

01-4300	3,319.56	
01-5200	52.00	
01-5504	1,309.04	
01-5800	1,977.00	
01-9110*		6,657.60-
Totals for Fund 01	6,657.60	6,657.60-
13-4700	1,201.87	
13-5800	1,383.00	
13-9110*		2,584.87-
Totals for Fund 13	2,584.87	2,584.87-

2021 FUND-OBJ Expense Summary / Register 000291 (continued)

25-6200	125,385.86	
25-9110*		125,385.86-
Totals for Fund 25	125,385.86	125,385.86-
35-5800	4,398,072.86	
35-6200	633,979.00	
35-9110*		5,032,051.86-
Totals for Fund 35	5,032,051.86	5,032,051.86-
73-5800	90.00	
73-9110*		90.00-
Totals for Fund 73	90.00	90.00-
Totals for Register 000291	5,166,770.19	5,166,770.19-

* denotes System Generated entry

Net Change to Cash 9110 **5,166,770.19- Credit**

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-184543	75.00 Printed	01		SHARON DENIZ (SHARON DENI - Payee)
3005-184544	150.00 Printed	73		ABBY MATTOS (100748/1)
3005-184545	442.37 Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-184546	42.00 Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-184547	1,436.31 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-184548	4,576.39 Printed	01		AT&T (100086/1)
3005-184549	26.95 Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-184550	32.00 Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-184551	15,166.15 Printed	01		CDW GOVERNMENT INC (100151/1)
3005-184552	18.77 Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-184553	2,370.83 Printed	13		DANIELSEN COMPANY (100182/1)
3005-184554	296.85 Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-184555	300.00 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-184556	150.00 Printed	01		ROCHELLE LAIRD (100302/1)
3005-184557	52.83 Printed	01		MACS MARKET (100318/1)
3005-184558	75.00 Printed	01		DAVE NORTH (100733/1)
3005-184559	27.80 Printed	01		JOHN STRATTARD (100732/1)
3005-184560	772.20 Printed	25		SYNTHESISPARTNERS LLC (100701/1)
3005-184561	1,588.12 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-184562	53.20 Printed	01		T-MOBILE (100751/1)
3005-184563	159.68 Printed	01		TAMMIE LOFTIN (100743/1)
3005-184564	372.15 Printed	01		TURF STAR INC (100457/1)
3005-184565	191.91 Printed	01		VERIZON WIRELESS (100467/1)
3005-184566	299.00 Printed	01		WEVIDEO (100747/1)

28,675.51

Number of Items

24 Totals for Register 000292

2021 FUND-OBJ Expense Summary / Register 000292

01-4300	2,020.91
01-4400	14,384.43
01-5606	26.95
01-5800	2,273.88
01-5807	32.00
01-5900	4,787.07

2021 FUND-OBJ Expense Summary / Register 000292 (continued)

01-9110*		23,525.24-
Totals for Fund 01	23,525.24	23,525.24-
13-4300	17.54	
13-4700	4,210.53	
13-9110*		4,228.07-
Totals for Fund 13	4,228.07	4,228.07-
25-6200	772.20	
25-9110*		772.20-
Totals for Fund 25	772.20	772.20-
73-5800	150.00	
73-9110*		150.00-
Totals for Fund 73	150.00	150.00-
Totals for Register 000292	28,675.51	28,675.51-

* denotes System Generated entry

Net Change to Cash 9110 28,675.51- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-184567	244.53 Printed	25		SYNTHESISPARTNERS LLC (100701/1)

244.53 Number of Items 1 Totals for Register 000293

2021 FUND-OBJ Expense Summary / Register 000293

25-6200	244.53	
25-9110*		244.53-
Totals for Register 000293	244.53	244.53-

* denotes System Generated entry

Net Change to Cash 9110 244.53- Credit

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-184961	334.62	Printed	01		A Z BUS SALES INC (100057/1)
3005-184962	103.30	Printed	01		ALL METALS SUPPLY INC (100071/1)
3005-184963	15.00	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-184964	46.47	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-184965	37.00	Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-184966	213.30	Printed	01		BUTTES CENTER STATE P&S (100127/1)
3005-184967	3,097.50	Printed	01		CHARACTERSTRONG, LLC (100740/1)
3005-184968	9,120.53	Printed	01		CITY OF BIGGS (100164/1)
3005-184969	3,221.92	Printed	13		DANIELSEN COMPANY (100182/1)
3005-184970	818,830.21	Printed	35		HANKINS ELECTRICAL CONTRACTING (100247/1)
3005-184971	84.31	Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-184972	539.50	Printed	41		HOLDREGE & KULL (100257/1)
3005-184973	222.00	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-184974	155,674.99	Printed	35		JACK SCHREDER & ASSOCIATES INC (100276/1)
3005-184975	262.57	Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-184976	509.85	Printed	01		LEARNING A-Z (100676/2)
3005-184977	212.63	Printed	13		NORCAL FOOD EQUIPMENT (100354/1)
3005-184978	312.93	Printed	01		OFFICE DEPOT (100358/1)
3005-184979	455.34	Printed	01		ROBERT D SEBRING JR PREMIER GRAD PRODUCTS (100416/1)
3005-184980	59,650.00	Printed	35		RAY DALTON INSPECTIONS (100381/1)
3005-184981	87.00	Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-184982	69,449.83	Printed	35		SYNTHESISPARTNERS LLC (100701/1)
3005-184983	915.34	Printed	13		SFS OF SACRAMENTO, INC (100443/2)

1,123,396.14

Number of Items

23 Totals for Register 000294

2021 FUND-OBJ Expense Summary / Register 000294

01-4100	3,097.50
01-4300	1,550.27
01-4303	262.57
01-5502	9,120.53
01-5606	15.00
01-5800	509.85
01-5807	37.00

2021 FUND-OBJ Expense Summary / Register 000294 (continued)

01-5808	87.00	
01-9110*		14,679.72-
Totals for Fund 01	14,679.72	14,679.72-
13-4300	212.63	
13-4700	4,359.26	
13-9110*		4,571.89-
Totals for Fund 13	4,571.89	4,571.89-
35-5800	1,034,155.20	
35-6200	69,449.83	
35-9110*		1,103,605.03-
Totals for Fund 35	1,103,605.03	1,103,605.03-
41-6200	539.50	
41-9110*		539.50-
Totals for Fund 41	539.50	539.50-
Totals for Register 000294	1,123,396.14	1,123,396.14-

* denotes System Generated entry

Net Change to Cash 9110 **1,123,396.14- Credit**

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-184984	79.00 Printed	01		APPLE INC (100585/1)
3005-184985	1,767.56 Printed	01		PG&E (100369/1)

1,846.56 Number of Items 2 Totals for Register 000295

2021 FUND-OBJ Expense Summary / Register 000295		
01-4300	79.00	
01-5503	1,767.56	
01-9110*		1,846.56-
Totals for Register 000295	1,846.56	1,846.56-

* denotes System Generated entry

Net Change to Cash 9110 1,846.56- Credit

2021 FUND-OBJ Expense Summary / Register 000295 (continued)

6,553,327.81

Number of Items

230 Totals for Org 006 - Biggs Unified School District

**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District
and Richvale Parents' Association
During the Period July 1, 2020 through June 30, 2022

The Butte Schools Self-Funded Programs (BSSP) and Bay Area Schools Insurance Cooperative (BASIC) have adopted the following minimum guidelines for the Richvale Parents' Association (organization), an auxiliary organization of the Biggs Unified School District (district), to receive liability protection under the BSSP and BASIC memorandums of coverage:

1. The organization must have written bylaws specifying its purpose as a district/pupil support organization.
2. The bylaws must reflect the nature and degree of the district's direction and supervision of the organization and its activities.
3. The organization's meetings must be timely noticed.
4. The organization may not be a nonprofit corporation organized under Section 501(c)(3) of the Internal Revenue Code, under the California Nonprofit Corporation Law, or under any similar law.
5. Minutes of all proceedings must be kept on file with the district.
6. The organization's events must have specific approval from the district's governing board or its authorized representative.
7. The organization's funds must be reported to and be under the control of the authorized representative of the district. Control shall be through one of the following:
 - a. A district administrative employee must be a signor on the organization's bank account(s);
 - b. A district administrative employee must sign on all payments and/or purchase orders; or
 - c. The organization must post a financial bond for the amount of the funds expected to be collected over a one-year period.
8. The organization must be approved by the district's governing board and the governing boards of both BSSP and BASIC for endorsement to the Memorandum of Coverage.
9. The organization must not discriminate against individuals or its members thorough the dissemination of funds.
10. Activities covered:

<ol style="list-style-type: none"> a. Meetings of the officers and members of the organization b. Newsletter and bulletins c. Candy, cake and bake sales d. Breakfasts, luncheons, brunches or dinners (excluding alcohol) e. Movies, lectures, or awards assemblies f. Drawings or auctions g. Fairs, bazaars or carnivals (excluding animal or mechanical rides) 	<ol style="list-style-type: none"> h. Float construction i. Garage sales j. Roller skating or ice skating k. Auto or motor vehicle shows/display l. Watercraft shows/display m. Car washes n. Concerts (excluding rock or "heavy metal") o. Field trips p. Amateur or professional live entertainment q. Parades
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**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District
and Richvale Parents' Association
During the Period July 1, 2020 through June 30, 2022

- r. Picnics and barbecues
- s. Pep rallies
- t. Walk-a-thons, jog-a-thons, and like events
- u. Dances

11. Excluded activities include, but are not limited to:

- a. Motor vehicle or watercraft speed competitions or races
- b. Events involving alcohol
- c. Mechanical rides
- d. Animal rides
- e. Donkey basketball/baseball
- f. Fireworks
- g. Rodeo
- h. Skateboard events
- i. Bicycle events, involving acrobatics, stunts, or "motocross"
- j. Owned automobiles and trailers
- k. Athletic events such as: football, basketball, soccer, baseball/softball, volleyball, water sports, boxing, wrestling, physical contact sports, etc.

12. Any activity not listed above must be referred to BSSP for approval.

We accept and agree to abide by the above guidelines.

Organization: Richvale Parents' Association
Name: Kelly Lewis
Title: Secretary
Signature: [Signature]
Date: 9/30/20

District: Biggs Unified School District
Name: _____
Title: _____
Signature: _____

BSSP Approval on: _____
Name: _____
Signature: _____
Date: _____

**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District
and BHS Boosters Club
During the Period July 1, 2020 through June 30, 2022

The Butte Schools Self-Funded Programs (BSSP) and Bay Area Schools Insurance Cooperative (BASIC) have adopted the following minimum guidelines for the BHS Boosters Club (organization), an auxiliary organization of the Biggs Unified School District (district), to receive liability protection under the BSSP and BASIC memorandums of coverage:

1. The organization must have written bylaws specifying its purpose as a district/pupil support organization.
2. The bylaws must reflect the nature and degree of the district's direction and supervision of the organization and its activities.
3. The organization's meetings must be timely noticed.
4. The organization may not be a nonprofit corporation organized under Section 501(c)(3) of the Internal Revenue Code, under the California Nonprofit Corporation Law, or under any similar law.
5. Minutes of all proceedings must be kept on file with the district.
6. The organization's events must have specific approval from the district's governing board or its authorized representative.
7. The organization's funds must be reported to and be under the control of the authorized representative of the district. Control shall be through one of the following:
 - a. A district administrative employee must be a signor on the organization's bank account(s);
 - b. A district administrative employee must sign on all payments and/or purchase orders; or
 - c. The organization must post a financial bond for the amount of the funds expected to be collected over a one-year period.
8. The organization must be approved by the district's governing board and the governing boards of both BSSP and BASIC for endorsement to the Memorandum of Coverage.
9. The organization must not discriminate against individuals or its members thorough the dissemination of funds.
10. Activities covered:
 - a. Meetings of the officers and members of the organization
 - b. Newsletter and bulletins
 - c. Candy, cake and bake sales
 - d. Breakfasts, luncheons, brunches or dinners (excluding alcohol)
 - e. Movies, lectures, or awards assemblies
 - f. Drawings or auctions
 - g. Fairs, bazaars or carnivals (excluding animal or mechanical rides)
 - h. Float construction
 - i. Garage sales
 - j. Roller skating or ice skating
 - k. Auto or motor vehicle shows/display
 - l. Watercraft shows/display
 - m. Car washes
 - n. Concerts (excluding rock or "heavy metal")
 - o. Field trips
 - p. Amateur or professional live entertainment
 - q. Parades

**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District
and BHS Boosters Club
During the Period July 1, 2020 through June 30, 2022

- r. Picnics and barbecues
- s. Pep rallies
- t. Walk-a-thons, jog-a-thons, and like events
- u. Dances

11. Excluded activities include, but are not limited to:

- a. Motor vehicle or watercraft speed competitions or races
- b. Events involving alcohol
- c. Mechanical rides
- d. Animal rides
- e. Donkey basketball/baseball
- f. Fireworks
- g. Rodeo
- h. Skateboard events
- i. Bicycle events, involving acrobatics, stunts, or "motocross"
- j. Owned automobiles and trailers
- k. Athletic events such as: football, basketball, soccer, baseball/softball, volleyball, water sports, boxing, wrestling, physical contact sports, etc.

12. Any activity not listed above must be referred to BSSP for approval.

We accept and agree to abide by the above guidelines.

Organization: BHS Boosters Club
Name: Kris Scott
Title: President
Signature: [Signature]
Date: 9/30/2020

District: Biggs Unified School District
Name: _____
Title: _____
Signature: _____

BSSP Approval on: _____
Name: _____
Signature: _____
Date: _____

**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District
and Biggs Ag Boosters
During the Period July 1, 2020 through June 30, 2022

The Butte Schools Self-Funded Programs (BSSP) and Bay Area Schools Insurance Cooperative (BASIC) have adopted the following minimum guidelines for the Biggs Ag Boosters (organization), an auxiliary organization of the Biggs Unified School District (district), to receive liability protection under the BSSP and BASIC memorandums of coverage:

1. The organization must have written bylaws specifying its purpose as a district/pupil support organization.
2. The bylaws must reflect the nature and degree of the district's direction and supervision of the organization and its activities.
3. The organization's meetings must be timely noticed.
4. The organization may not be a nonprofit corporation organized under Section 501(c)(3) of the Internal Revenue Code, under the California Nonprofit Corporation Law, or under any similar law.
5. Minutes of all proceedings must be kept on file with the district.
6. The organization's events must have specific approval from the district's governing board or its authorized representative.
7. The organization's funds must be reported to and be under the control of the authorized representative of the district. Control shall be through one of the following:
 - a. A district administrative employee must be a signor on the organization's bank account(s);
 - b. A district administrative employee must sign on all payments and/or purchase orders; or
 - c. The organization must post a financial bond for the amount of the funds expected to be collected over a one-year period.
8. The organization must be approved by the district's governing board and the governing boards of both BSSP and BASIC for endorsement to the Memorandum of Coverage.
9. The organization must not discriminate against individuals or its members thorough the dissemination of funds.
10. Activities covered:
 - a. Meetings of the officers and members of the organization
 - b. Newsletter and bulletins
 - c. Candy, cake and bake sales
 - d. Breakfasts, luncheons, brunches or dinners (excluding alcohol)
 - e. Movies, lectures, or awards assemblies
 - f. Drawings or auctions
 - g. Fairs, bazaars or carnivals (excluding animal or mechanical rides)
 - h. Float construction
 - i. Garage sales
 - j. Roller skating or ice skating
 - k. Auto or motor vehicle shows/display
 - l. Watercraft shows/display
 - m. Car washes
 - n. Concerts (excluding rock or "heavy metal")
 - o. Field trips
 - p. Amateur or professional live entertainment
 - q. Parades

**AUXILIARY ORGANIZATION APPLICATION FOR COVERAGE WITH
BUTTE SCHOOLS SELF-FUNDED PROGRAMS and
BAY AREA SCHOOLS INSURANCE COOPERATIVE**

For Activities Sponsored by the Biggs Unified School District
and Biggs Ag Boosters
During the Period July 1, 2020 through June 30, 2022

- r. Picnics and barbecues
- s. Pep rallies
- t. Walk-a-thons, jog-a-thons, and like events
- u. Dances

11. Excluded activities include, but are not limited to:

- a. Motor vehicle or watercraft speed competitions or races
- b. Events involving alcohol
- c. Mechanical rides
- d. Animal rides
- e. Donkey basketball/baseball
- f. Fireworks
- g. Rodeo
- h. Skateboard events
- i. Bicycle events, involving acrobatics, stunts, or "motocross"
- j. Owned automobiles and trailers
- k. Athletic events such as: football, basketball, soccer, baseball/softball, volleyball, water sports, boxing, wrestling, physical contact sports, etc.

12. Any activity not listed above must be referred to BSSP for approval.

We accept and agree to abide by the above guidelines.

Organization: Biggs Ag Boosters

Name: _____
Title: _____
Signature: _____
Date: _____

District: Biggs Unified School District

Name: _____
Title: _____
Signature: _____

BSSP Approval on: _____
Name: _____
Signature: _____
Date: _____

Update Guidesheets - July 2020 Update Guidesheet

Nutrition Program Compliance

(BP revised) Policy updated to reflect NEW STATE REGULATIONS (Register 2020, No. 21) which provide that complaints regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses should be submitted directly to the California Department of Education (CDE), and complaints alleging discrimination on the basis of race, color, national origin, sex, age, or disability should be submitted to the U.S. Department of Agriculture (USDA). Complaints regarding other program requirements or other bases for discrimination are to be investigated and resolved at the district level. Policy also deletes the USDA nondiscrimination statement that must be included on all forms of communication regarding program availability, which is now presented in the accompanying exhibit.

See BP 3555

Nutrition Program Compliance

(E added) New exhibit presents the USDA statement, formerly in BP 3555, which must be included on all forms of communication available to the public regarding the availability of child nutrition programs in order to advise the public of the district's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints against the district.

See E 3555

Nondiscrimination in Employment

(AR updated) Regulation updated to reflect NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) which require that allegations of sexual harassment that meet the federal definition be investigated through Title IX complaint procedures, as described in AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures, rather than the complaint procedures detailed in this regulation.

See AR 4030

Sexual Harassment

(BP updated) Policy updated to reflect NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) which require that complaints of behavior that meets the federal definition of sexual harassment be addressed through new Title IX complaint procedures. Title of compliance officer changed to Title IX Coordinator pursuant to federal regulations, and responsibility assigned to Title IX Coordinator to receive complaints and determine the appropriate complaint procedure to use.

See BP 4119.11/4219.11/4319.11

Sexual Harassment

(AR updated) Regulation updated to reflect NEW LAW (SB 778, 2019) which (1) requires a district with five or more employees to provide two hours of sexual harassment training to supervisory employees

and one hour of sexual harassment training to nonsupervisory employees by January 1, 2021 and every two years thereafter, and (2) requires new nonsupervisory employees and employees promoted to supervisory positions to receive the training within six months of hire or promotion. Regulation also reflects NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) which require the district to designate a Title IX Coordinator and disseminate the Coordinator's contact information.

See AR 4119.11/4219.11/4319.11

Title IX Sexual Harassment Complaint Procedures

(AR added) New regulation reflects NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) which establish a Title IX complaint procedure for addressing complaints of behavior that meets the federal definition of sexual harassment. Regulation describes the types of behavior subject to these complaint procedures, the process for filing a complaint with the Title IX Coordinator, the requirement to offer supportive measures to the complainant, the option for the parties to participate in an informal resolution process, required notifications, the investigation process, issuance of a written decision, the right to appeal the decision, and the requirement to maintain records of sexual harassment complaints and training materials for seven years.

See AR 4119.12/4219.12/4319.12

Infectious Diseases

(BP updated) Policy reflects NEW LAW (AB 262, 2019) which requires local health officers to notify and update districts of an outbreak, or imminent outbreak, of a communicable disease and requires districts to comply with any orders issued by the health officers and all applicable privacy laws. Policy also clarifies that any allowable exclusions apply only to on-campus instruction and provides that the superintendent or designee will, when necessary, inform the local health official of any potential outbreak.

See BP 5141.22

Infectious Diseases

(AR updated) Regulation updated to add section on "Prevention and Mitigation Plan" reflecting general best practices based on COVID-19 guidance. Regulation also adds recommendations from CDE's Science Safety Handbook pertaining to experiments involving human blood sampling.

See AR 5141.22

Nondiscrimination/Harassment

(AR updated) Regulation updated to reflect NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) which require that allegations of sexual harassment that meet the federal definition be investigated through Title IX complaint procedures, as described in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures, rather than the district's uniform complaint procedures.

See AR 5145.3

Parental Notifications

(BP updated) Policy updated for gender neutrality and to update legal references based on new laws reflected in the accompanying exhibit.

See BP 5145.6

Parental Notifications

(E updated) Exhibit updated to reflect NEW LAW (SB 74, 2020) which extends the suspension of certain mandated activities through the 2020-21 school year; reflect NEW FEDERAL REGULATION (85 Fed. Reg. 30026) which requires notice of the contact information of the district's Title IX Coordinator; delete legal cites for the Open Enrollment Act, which is no longer operational; delete reference to BP 5141.33 which is no longer applicable to exclusions from school; reflect NEW LAW (SB 1109, 2018) which requires dissemination of an opioid fact sheet to parents/guardians of student athletes; reflect NEW LAW (AB 2370, 2018) which requires child care centers with buildings constructed before 2010 to test drinking water for lead and notify parents/guardians of the results of that test; add notice requirements for districts receiving Impact Aid for children residing on Indian lands; reflect NEW FEDERAL REGULATION (85 Fed. Reg. 30026) which requires notifications to the parents/guardians of a student who complains of sexual harassment regarding rights, the complaint process, and the availability of supportive measures; and move the classroom notice requirement pertaining to complaints about health and safety in California State Preschool Programs to AR/E 1312.3 - Uniform Complaint Procedures consistent with CDE's Federal Program Monitoring instrument.

See E 5145.6

Sexual Harassment

(BP updated) Policy updated to include examples of actions to reinforce the district's sexual harassment policy, consistent with NEW LAW (AB 34, 2019) which requires posting the sexual harassment policy on the district's web site and NEW LAW (AB 543, 2019) which requires displaying a poster and providing the sexual harassment policy in student orientations. Policy also reflects NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) which require that complaints of behavior that meets the federal definition of sexual harassment be addressed through new Title IX complaint procedures. Title of compliance officer changed to Title IX Coordinator throughout policy pursuant to federal regulations.

See BP 5145.7

Sexual Harassment

(AR updated) Regulation updated to reflect NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) which amend the process for resolving complaints of sexual harassment, including, but not limited to, requirements to designate a Title IX Coordinator and disseminate the Coordinator's contact information. Regulation also reflects NEW LAW (AB 543, 2019) which requires the district to create a poster notifying students of the district's sexual harassment policy and to display the poster in specified locations, and requires the district to provide a copy of the policy to students as part of any

orientation program for new and continuing students. Regulation reflects NEW LAW (AB 34, 2019) which requires the district to post the district's sexual harassment policy and the definition of sexual harassment in a prominent location on the district's web site.

See AR 5145.7

Title IX Sexual Harassment Complaint Procedures

(AR added) New regulation reflects NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) which establish a Title IX complaint procedure for addressing complaints of behavior that meets the federal definition of sexual harassment. Regulation describes the types of behavior subject to these complaint procedures, the process for filing a complaint with the Title IX Coordinator, the offer of supportive measures to the complainant, the option for the parties to participate in an informal resolution process, required notifications, the investigation process, issuance of a written decision, the right to appeal the decision, and the requirement to maintain records of sexual harassment complaints and training materials for seven years.

See AR 5145.71

Physical Education and Activity

(BP updated) Policy updated to add statement on equal access and equal opportunities for participation in physical education regardless of gender, gender expression, sexual orientation, and mental or physical disability, as included in CDE's Federal Program Monitoring instrument. Policy also reflects U.S. Department of Health and Human Services recommendations for moderate to vigorous physical activity in children, clarifies credential requirements for teachers of physical education, and reflects the requirement that students who have been granted a permanent exemption from physical education must still be offered physical education courses of at least 400 minutes each 10 school days.

See BP 6142.7

Physical Education and Activity

(AR updated) Regulation updated to reflect NEW LAW (SB 75, 2019) which extends the use of uniform complaint procedures (UCP) to include complaints alleging noncompliance with physical education instructional minutes in grades 7-12. Regulation also reflects U.S. Department of Health and Human Services recommendations for moderate to vigorous physical activity in children and expands the list of duties of the physical fitness test coordinator as described in state regulations.

See AR 6142.7

Individualized Education Program

(BP updated) Policy updated to include the requirement, formerly in BP/AR 0430 - Comprehensive Local Plan for Special Education, to provide a free appropriate public education (FAPE) to students who have been suspended or expelled from school or who are placed by the district in a nonpublic, nonsectarian school. Policy adds the requirement to provide FAPE to individuals age 18-21 who are incarcerated in an adult correctional facility if they had been identified as students with disabilities or

had an individualized education program (IEP) in their prior educational placement. Paragraph on the rights of foster parents moved to AR.

See BP 6159

Individualized Education Program

(AR updated) Regulation updates the section on "Contents of the IEP" to consolidate lists of IEP requirements for clarity. Regulation reflects NEW LAW (SB 98, 2020) which requires the IEP to describe the means by which the IEP will be provided under emergency conditions in which instruction and/or services cannot be provided to the student at school or in person for more than 10 school days. Regulation also reflects NEW LAW (AB 947, 2019) which (1) authorizes districts to consider elements of the "expanded core curriculum," as defined, when developing an IEP for a student who is blind, has low vision, or is visually impaired, and (2) establishes requirements for orientation and mobility evaluations conducted for such students. Regulation also reflects NEW LAW (AB 605, 2019) which requires districts to provide assistive technology devices for use in a student's home or other setting when required by the student's IEP, and requires that such students be given continued access to assistive technology devices for up to two months after transferring out of the district. Section on "Parent/Guardian Consent for Provision of Special Education and Services" revised to more directly reflect law.

See AR 6159

Procedural Safeguards for Special Education

(BP updated) Policy updated to encourage early, informal resolution of any dispute regarding special education services. Policy also reflects NEW STATE REGULATIONS (Register 2020, No. 21) which establish a complaint process, separate from UCP, for complaints alleging noncompliance with federal or state laws related to the provision of FAPE to students with disabilities, such as the district's violation of the federal Individuals with Disabilities in Education Act or state law on special education, violation of a settlement agreement, failure to implement a due process hearing order, or physical safety concerns that interfere with the provision of FAPE.

See BP 6159.1

Procedural Safeguards for Special Education

(AR updated) Regulation updated to clarify that due process complaints should be filed with the state Office of Administrative Hearings and that such complaints must generally be filed within two years of the date the parent/guardian or district knew or should have known about the alleged violation. Regulation also adds new section on "State Compliance Complaints" reflecting NEW STATE REGULATIONS (Register 2020, No. 21) which establish a complaint process, separate from UCP, for complaints alleging noncompliance with federal or state laws related to the provision of FAPE to students with disabilities, such as the district's violation of the federal Individuals with Disabilities Education Act or state law on special education, violation of a settlement agreement, failure to implement a due process hearing order, or physical safety concerns that interfere with the provision of FAPE.

See AR 6159.1

Nonpublic, Nonsectarian School and Agency Services for Special Education

(BP updated) Policy updated to include the provision of nonpublic, nonsectarian school and agency (NPS/A) services in the comprehensive local plan of the Special Education Local Plan Area. Policy reflects NEW LAW (AB 1172, 2019) which requires districts to verify that the NPS/A provides staff training in the use of practices and interventions specific to the unique behavioral needs of the student population at the NPS/A. Policy also reflects the requirement for the district to pay the full amount of the school's tuition or, as amended by AB 1172, the fees for the agency. Legal cite for Education Code 56366.3 deleted as it has been repealed.

See BP 6159.2

Nonpublic, Nonsectarian School and Agency Services for Special Education

(AR updated) Regulation updated to include the maximum term of the master contract between the district and NPS/A, expand the components of the contract in accordance with state law and regulations, and include the ability to terminate the contract for cause with 20 days' notice. Regulation also provides more detail regarding the annual IEP review focused on NPS/A students. New section on "On-Site Visits" reflects NEW LAW (AB 1172, 2019) which (1) requires the district to conduct an on-site visit of an NPS/A the first time the district places a student at that NPS/A, and (2) requires the district to annually conduct an on-site monitoring visit to review the services provided to the student, the facilities, and the student's progress.

See AR 6159.2

September 25, 2020

Butte County Board of Supervisors
Butte County Chief Administrative Officer
Investment Pool Oversight Committee

The attached investment report for August 31, 2020 is submitted in accordance with the Butte County Statement of Investment Policy dated July 1, 2020. All investments are in compliance with this policy.

The Investment Report demonstrates that sufficient liquidity is available to meet anticipated expenditures during the next six months.

The Local Agency Investment Fund (LAIF) is used as a comparison against Butte's portfolio performance. The 5 year moving average for the Butte County Treasury yields vs. LAIF yields demonstrates that over time, a medium term laddered portfolio will generally outperform a shorter term investment strategy, which LAIF mirrors. The 5 year moving average for Butte County's FY 18/19 and FY 19/20 performance compared to LAIF shows margins of 0.417% and 0.529%, respectively. Looking at a ten year average, the portfolio yield has exceeded LAIF's average yield by .430%. Translating this into dollars with an average invested balance of \$495,227,334 the pool participants benefited by an average of \$2,129,477 per year in enhanced earnings.

NOTE: Fair values are trending higher than cost carried due to a declining yield environment.

Investments are marked to market monthly based on a current market price determined by U.S. Bancorp Investments. Copies of statements reflecting investment and cash management transactions are provided to the Board of Supervisors monthly and are available upon request.

Quarterly Investment Reports are made available on the Treasurer-Tax Collector website at <http://www.buttecounty.net/ttc>.

Respectfully,

Troy Kidd

Troy Kidd
Butte County Treasurer-Tax Collector

cc: Butte County Auditor-Controller
Butte County Board of Supervisors
Butte County District Attorney
Butte County Schools-JPA
Butte County Sheriff
Butte County Superintendent of Schools

Butte County Special Districts (Quarterly)
Butte-Glenn Community College
Chico Unified and Gridley Unified School Districts
Jessee, Meegan – Butte County Deputy Administrative Officer
Crane, Joshua – Butte County Internal Auditor



BUTTE COUNTY
Treasurer's Investment Report
 August 31, 2020

Investment Policy Compliance

The attached investment report is submitted in accordance with the Butte County Statement of Investment Policy dated July 1, 2020. All investments are in compliance with this policy.

Investments are marked to market monthly based on a current market price determined by U.S. Bancorp Investments. Sufficient liquidity is available to meet anticipated expenditures during the next six months.

Fund Name	Face Amount/Shares	Market Value	Book Value	% of Portfolio	YTM @ Cost	Days To Maturity
CAMP Short Term	377,117.04	377,117.04	377,117.04	0.04	0.30	1
CD Negotiable	10,247,000.00	10,247,650.00	10,245,737.93	1.14	2.24	626
Corporate - Supranationals	55,150,000.00	56,838,041.90	55,147,837.34	6.12	2.13	792
Corporate Notes	57,347,000.00	60,523,168.44	57,953,102.07	6.44	2.12	1,073
Fiscal Agent Deposits	3,903,309.71	3,903,309.71	3,903,309.71	0.43	0.01	1
LAIF	302,197,990.32	302,197,990.32	302,197,990.32	33.56	0.78	1
LAIF / School Bonds	76,812,717.64	76,812,717.64	76,812,717.64	8.53	0.78	1
Municipal Bonds	127,550,000.00	132,022,471.30	129,106,475.52	14.34	1.45	1,122
Operating Accounts	16,130,184.87	16,130,184.87	16,130,184.87	1.79	0.00	1
US Agency	198,545,000.00	202,282,596.94	198,775,604.59	22.07	1.18	1,169
US Treasury	50,000,000.00	51,566,675.00	49,808,567.24	5.53	2.01	652
Total / Average	898,260,319.58	912,901,923.16	900,458,644.27	100.00	1.20	580

Troy Kidd

Troy Kidd, Treasurer - Tax Collector



Butte County Portfolio Holdings by Portfolio Name School Bond Proceeds

Date: 8/31/2020

Description	Face Amount / Shares	Settlement Date	Cost Value	Market Price	Market Value	% Portfolio	Credit Rating	Days To Call/Maturity
CUSIP		YTM @ Cost	Book Value	YTM @ Market	Accrued Interest	Unre. Gain/Loss	Credit Rating	Duration To Maturity
USD Butte - Glenn 2016A GO Bond								
LAIF 4001 Butte CC LGIP		4/6/2017	1,964,224.84	100.00	1,964,224.84	2.56%	NR	1
LAIF4001	1,964,224.84	0.78	1,964,224.84	0.78		0.00	NR	0
			1,964,224.84		1,964,224.84	2.56%		1
Sub Total USD Butte - Glenn 2016A GO Bond	1,964,224.84	0.78	1,964,224.84	0.78		0.00		0
USD Butte-Glenn 2016B Go Bond								
LAIF 4001 Butte CC LGIP		8/12/2019	44,267,959.19	100.00	44,267,959.19	57.63%	NR	1
LAIF4001	44,267,959.19	0.78	44,267,959.19	0.78		0.00	NR	0
			44,267,959.19		44,267,959.19	57.63%		1
Sub Total USD Butte-Glenn 2016B Go Bond	44,267,959.19	0.78	44,267,959.19	0.78		0.00		0
USD Chico 2012A GO Bond								
LAIF 4006 Chico USD LGIP		5/30/2013	566,147.62	100.00	566,147.62	0.74%	NR	1
LAIF4006	566,147.62	0.78	566,147.62	0.78		0.00	NR	0
			566,147.62		566,147.62	0.74%		1
Sub Total USD Chico 2012A GO Bond	566,147.62	0.78	566,147.62	0.78		0.00		0
USD Chico 2012B GO Bond								
LAIF 4006 Chico USD LGIP		8/28/2018	18.36	100.00	18.36	0%	NR	1
LAIF4006	18.36	0.78	18.36	0.78		0.00	NR	0
			18.36		18.36	0%		1
Sub Total USD Chico 2012B GO Bond	18.36	0.78	18.36	0.78		0.00		0
USD Chico 2016A GO Bond								
LAIF 4006 Chico USD LGIP		4/25/2017	10,085.53	100.00	10,085.53	0.01%	NR	1
LAIF4006	10,085.53	0.78	10,085.53	0.78		0.00	NR	0
			10,085.53		10,085.53	0.01%		1
Sub Total USD Chico 2016A GO Bond	10,085.53	0.78	10,085.53	0.78		0.00		0
USD Chico 2016B Go Bond								
LAIF 4006 Chico USD LGIP		7/25/2019	22,303,758.03	100.00	22,303,758.03	29.04%	NR	1
LAIF4006	22,303,758.03	0.78	22,303,758.03	0.78		0.00	NR	0



Butte County
Portfolio Holdings by Portfolio Name
School Bond Proceeds

Date: 8/31/2020

Description	Face Amount / Shares	Settlement Date	Cost Value	Market Price	Market Value	% Portfolio	Credit Rating	Days To Call/Maturity
CUSIP		YTM @ Cost	Book Value	YTM @ Market	Accrued Interest	Unre. Gain/Loss	Credit Rating	Duration To Maturity
			22,303,758.03		22,303,758.03	29.04%		1
Sub Total USD Chico 2016B Go Bond	22,303,758.03	0.78	22,303,758.03	0.78		0.00		0
USD Durham 2019 A Bond								
LAIF 4007 Butte Office of Education LGIP		6/13/2019	5,517,417.29	100.00	5,517,417.29	7.18%	NR	1
LAIF4007	5,517,417.29	0.78	5,517,417.29	0.78		0.00	NR	0
			5,517,417.29		5,517,417.29	7.18%		1
Sub Total USD Durham 2019 A Bond	5,517,417.29	0.78	5,517,417.29	0.78		0.00		0
USD Thermalito 2018A Bond								
LAIF 4007 Butte Office of Education LGIP		2/26/2019	2,183,106.78	100.00	2,183,106.78	2.84%	NR	1
LAIF4007	2,183,106.78	0.78	2,183,106.78	0.78		0.00	NR	0
			2,183,106.78		2,183,106.78	2.84%		1
Sub Total USD Thermalito 2018A Bond	2,183,106.78	0.78	2,183,106.78	0.78		0.00		0
			76,812,717.64		76,812,717.64	100.00%		1
TOTAL PORTFOLIO	76,812,717.64	0.78	76,812,717.64	0.78		0.00		0



Butte County
Portfolio Holdings by Portfolio Name
Investments Under Management of Fiscal Agent

Date: 8/31/2020

Description	Face Amount / Shares	Settlement Date	Cost Value	Market Price	Market Value	% Portfolio	Credit Rating	Days To Call/Maturity
CUSIP		YTM @ Cost	Book Value	YTM @ Market	Accrued Interest	Unre. Gain/Loss	Credit Rating	Duration To Maturity
Fiscal Agent Deposits								
Discovery Benefits Cash		6/30/2018	43,539.70	100.00	43,539.70	1.12%	NR	1
DISCOVERY	43,539.70	0.00	43,539.70	0.00		0.00	FDIC Insured	0
Umpqua - York Risk Services Group Cash		6/29/2007	173,145.68	100.00	173,145.68	4.44%	NR	1
UMPQUA2601	173,145.68	0.00	173,145.68	0.00		0.00	FDIC Insured	0
			216,685.38		216,685.38	5.56%		1
Sub Total Fiscal Agent Deposits	216,685.38	0.00	216,685.38	0.00		0.00		0
Pension - 2004 Obligation Bonds								
Wells Fargo - Interest Account MM		8/3/2004	18.15	100.00	18.15	0%	Moodys-Aaa	1
MM1141	18.15	0.01	18.15	0.01		0.00	S&P-AAA	0
Wells Fargo - Interest Rate Stabilization LGIP		6/30/2018	1,751.43	100.00	1,751.43	0.04%	NR	1
CASH1109	1,751.43	0.78	1,751.43	0.78		0.00	NR	0
Wells Fargo - Interest Rate Stabilization MM		8/3/2004	1,058.22	100.00	1,058.22	0.03%	Moodys-Aaa	1
MM1109	1,058.22	0.01	1,058.22	0.01		0.00	S&P-AAA	0
Wells Fargo - Principal Account MM		8/3/2004	12.09	100.00	12.09	0%	Moodys-Aaa	1
MM1140	12.09	0.01	12.09	0.01		0.00	S&P-AAA	0
Wells Fargo - Series A Bond Fund MM		7/1/2018	2,199,244.60	100.00	2,199,244.60	56.34%	Moodys-Aaa	1
MM1106	2,199,244.60	0.01	2,199,244.60	0.01		0.00	S&P-AAA	0
Wells Fargo - Series B Bond Fund MM		8/3/2004	1,429,911.43	100.00	1,429,911.43	36.63%	Moodys-Aaa	1
MM1305	1,429,911.43	0.01	1,429,911.43	0.01		0.00	S&P-AAA	0
Wells Fargo - Series B Interest Fund MM		8/3/2004	229.06	100.00	229.06	0.01%	Moodys-Aaa	1
MM1307	229.06	0.01	229.06	0.01		0.00	S&P-AAA	0
Wells Fargo - Series B Interest Fund MM		8/3/2004	6,849.38	100.00	6,849.38	0.18%	Moodys-Aaa	1
MM1301	6,849.38	0.01	6,849.38	0.01		0.00	S&P-AAA	0
Wells Fargo - Surplus Account MM		8/3/2004	47,549.97	100.00	47,549.97	1.22%	Moodys-Aaa	1
MM1142	47,549.97	0.00	47,549.97	0.00		0.00	S&P-AAA	0



Butte County
Portfolio Holdings by Portfolio Name
Investments Under Management of Fiscal Agent

Date: 8/31/2020

Description	Face Amount / Shares	Settlement Date	Cost Value	Market Price	Market Value	% Portfolio	Credit Rating	Days To Call/Maturity
CUSIP		YTM @ Cost	Book Value	YTM @ Market	Accrued Interest	Unre. Gain/Loss	Credit Rating	Duration To Maturity
			3,686,624.33		3,686,624.33	94.45%		1
Sub Total Pension - 2004 Obligation Bonds	3,686,624.33	0.01	3,686,624.33	0.01		0.00		0
			3,903,309.71		3,903,309.71	100.00%		1
TOTAL PORTFOLIO	3,903,309.71	0.01	3,903,309.71	0.01		0.00		0



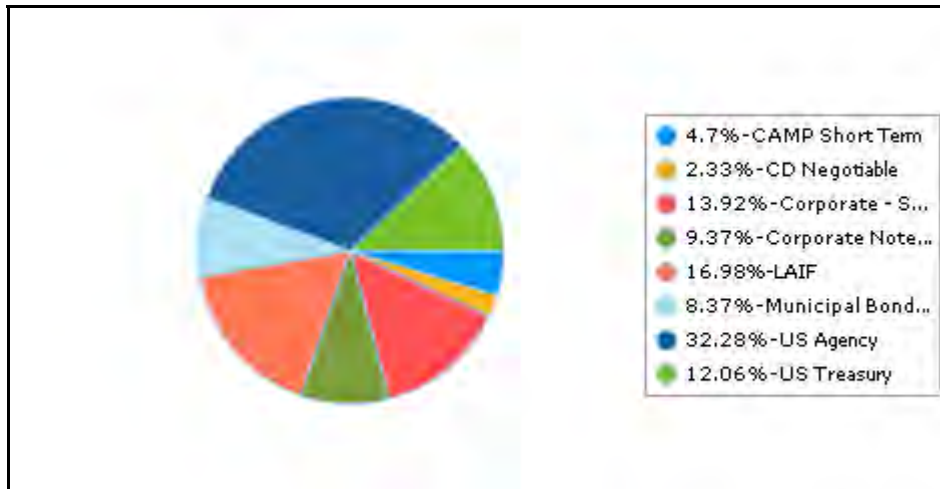
Butte County Distribution by Main Fund - Market Value Actively Managed Portfolio

Begin Date: 8/31/2019, End Date: 8/31/2020

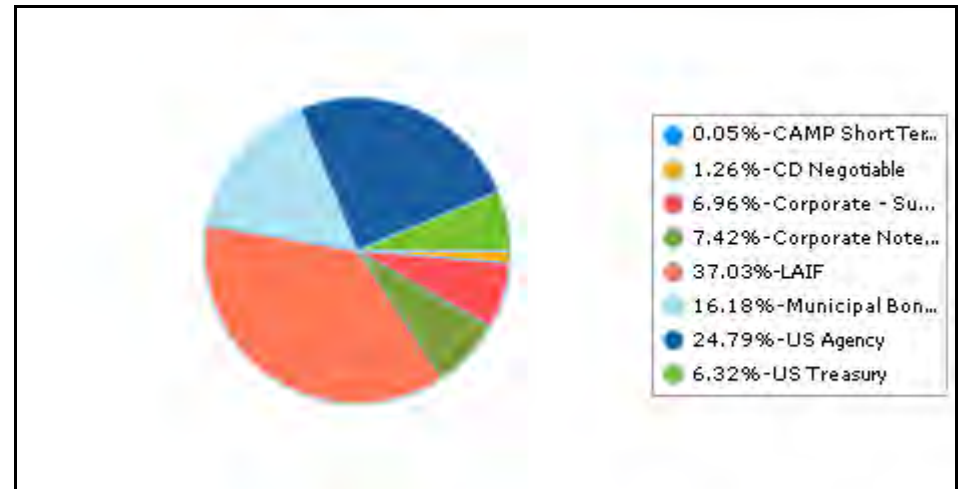
Main Fund Allocation

Main Fund	Market Value 8/31/2019	% of Portfolio 8/31/2019	Market Value 8/31/2020	% of Portfolio 8/31/2020
CAMP Short Term	23,203,211.29	4.70	377,117.04	0.05
CD Negotiable	11,501,992.49	2.33	10,247,650.00	1.26
Corporate - Supranationals	68,682,899.50	13.92	56,838,041.90	6.96
Corporate Notes	46,260,176.54	9.37	60,523,168.44	7.42
LAIF	83,798,359.94	16.98	302,197,990.32	37.03
Municipal Bonds	41,306,072.70	8.37	132,022,471.30	16.18
US Agency	159,301,345.24	32.28	202,282,596.94	24.79
US Treasury	59,499,219.00	12.06	51,566,675.00	6.32
Total / Average	493,553,276.70	100.00	816,055,710.94	100.00

Portfolio Holdings as of 8/31/2019



Portfolio Holdings as of 8/31/2020



Market Value Source: US Bank Safekeeping



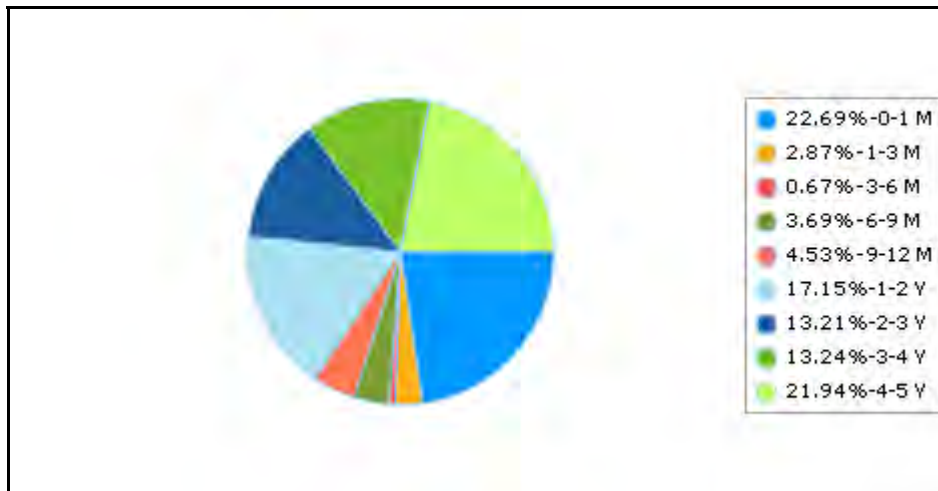
Butte County Distribution by Maturity Range - Market Value Actively Managed Portfolio

Begin Date: 8/31/2019, End Date: 8/31/2020

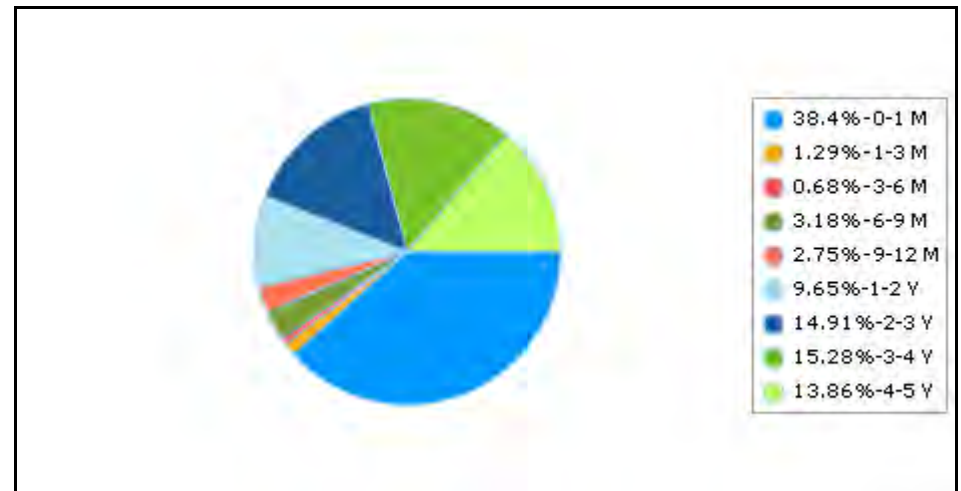
Maturity Range Allocation

Maturity Range	Market Value 8/31/2019	% of Portfolio 8/31/2019	Market Value 8/31/2020	% of Portfolio 8/31/2020
0-1 Month	111,998,146.23	22.69	313,333,597.36	38.40
1-3 Months	14,153,737.54	2.87	10,518,330.00	1.29
3-6 Months	3,327,092.43	0.67	5,529,290.00	0.68
6-9 Months	18,234,500.91	3.69	25,953,875.00	3.18
9-12 Months	22,382,091.35	4.53	22,423,808.85	2.75
1-2 Years	84,644,703.00	17.15	78,780,237.25	9.65
2-3 Years	65,178,756.24	13.21	121,655,576.20	14.91
3-4 Years	65,335,953.00	13.24	124,718,195.18	15.28
4-5 Years	108,298,296.00	21.94	113,142,801.10	13.86
Total / Average	493,553,276.70	100.00	816,055,710.94	100.00

Portfolio Holdings as of 8/31/2019



Portfolio Holdings as of 8/31/2020



Market Value Source: US Bank Safekeeping



BUTTE COUNTY

Treasurer's Investment Report

Fixed Portfolio Holdings Detail

August 31, 2020

CUSIP/Ticker	Description	Credit Rating 1	Credit Rating 2	Settlement Date	Maturity Date	YTM @ Cost	Face Amount/Shares	Market Value	Book Value
CD Negotiable									
05580ACW2	BMW Bank of North America 2.2 9/18/2020	NR	FDIC Insured	09/18/2015	09/18/2020	2.200	250,000.00	250,000.00	250,000.00
20033AMR4	Comenity Capital Bank UT 2.25 9/21/2020	NR	FDIC Insured	09/21/2015	09/21/2020	2.250	250,000.00	250,000.00	250,000.00
49306SYW0	Key National Bank OH 1.85 9/25/2020	NR	FDIC Insured	09/27/2017	09/25/2020	1.850	250,000.00	250,000.00	250,000.00
254672VT2	Discover Bank DE 2.2 10/21/2020	NR	FDIC Insured	10/21/2015	10/21/2020	2.200	250,000.00	250,650.00	250,000.00
14042RBL4	Capital One VA 2.25 10/28/2020	NR	FDIC Insured	11/13/2015	10/28/2020	2.277	250,000.00	250,000.00	249,968.42
29266NX93	Enerbank USA UT 1.85 1/28/2021	NR	FDIC Insured	01/28/2016	01/28/2021	1.903	250,000.00	250,000.00	249,937.06
89677DET9	Tristate Capital Bank PA 2.35 2/1/2021	NR	FDIC Insured	01/31/2018	02/01/2021	2.350	250,000.00	250,000.00	250,000.00
02007GCP6	Ally Bank UT 2.85 5/10/2021	NR	FDIC Insured	05/10/2018	05/10/2021	2.850	250,000.00	250,000.00	250,000.00
128829AC2	Caldwell Bank & Trust LA 1.4 5/13/2021	NR	FDIC Insured	05/13/2016	05/13/2021	1.400	250,000.00	250,000.00	250,000.00
27113PBE0	East Boston Savings Bank MA 1.5 5/23/2021	NR	FDIC Insured	06/23/2016	05/23/2021	1.500	250,000.00	250,000.00	250,000.00
58403B4S2	Medallion Bank UT 1.4 7/25/2021	NR	FDIC Insured	07/28/2016	07/25/2021	1.400	250,000.00	250,000.00	250,000.00
88413QBN7	Third Federal Savings OH 2 7/28/2021	NR	FDIC Insured	07/28/2017	07/28/2021	2.000	250,000.00	250,000.00	250,000.00
95960NUN8	Western State Bank ND 1.4 7/29/2021	NR	FDIC Insured	07/29/2016	07/29/2021	1.400	250,000.00	250,000.00	250,000.00
74267GVM6	Private Bank & Trust IL 1.5 8/30/2021	NR	FDIC Insured	08/30/2016	08/30/2021	1.500	250,000.00	250,000.00	250,000.00
08173QBR6	Beneficial Mutual Savings PA 1.5 9/13/2021	NR	FDIC Insured	09/16/2016	09/13/2021	1.500	250,000.00	250,000.00	250,000.00
87165FNC4	Synchrony Bank UT 1.7 10/21/2021	NR	FDIC Insured	10/21/2016	10/21/2021	1.700	250,000.00	250,000.00	250,000.00
084601GS6	Berkshire Bank MA 2.2 12/30/2021	NR	FDIC Insured	12/30/2016	12/30/2021	2.200	250,000.00	250,000.00	250,000.00
940727AH3	Washington First Bank MD 2.05 2/23/2022	NR	FDIC Insured	02/23/2017	02/23/2022	2.050	250,000.00	250,000.00	250,000.00
25665QAV7	Dollar Bank PA 2.05 3/8/2022	NR	FDIC Insured	03/08/2017	03/08/2022	2.050	250,000.00	250,000.00	250,000.00
98878BQS0	ZBNA UT 2 4/1/2022	NR	FDIC Insured	04/03/2017	04/01/2022	2.102	250,000.00	250,000.00	249,519.74
58740XZB9	Mercantile Bank MI 2.1 5/10/2022	NR	FDIC Insured	05/10/2017	05/10/2022	2.100	250,000.00	250,000.00	250,000.00
92834CCD2	Visionbank IA 2.15 5/31/2022	NR	FDIC Insured	11/28/2017	05/31/2022	2.150	250,000.00	250,000.00	250,000.00
33847E2K2	Flagstar Bank FSB 2.45 6/13/2022	NR	FDIC Insured	06/12/2019	06/13/2022	2.450	250,000.00	250,000.00	250,000.00
06740KKD8	Barclays Bank DE 2.2 7/12/2022	NR	FDIC Insured	07/12/2017	07/12/2022	2.200	250,000.00	250,000.00	250,000.00
87270LAJ2	TIAA First Savings Bank FL 2.2 8/16/2022	NR	FDIC Insured	08/16/2017	08/16/2022	2.200	250,000.00	250,000.00	250,000.00
319141HG5	First Bank IL 2.2 8/16/2022	NR	FDIC Insured	08/16/2017	08/16/2022	2.200	250,000.00	250,000.00	250,000.00
33610RRF2	First Premier Bank SD 2 9/15/2022	NR	FDIC Insured	09/15/2017	09/15/2022	2.000	250,000.00	250,000.00	250,000.00
66612ABX5	Northfield Bank NY 2.15 10/25/2022	NR	FDIC Insured	10/25/2017	10/25/2022	2.203	250,000.00	250,000.00	249,687.50
33708UCK3	First State Bank MO 2.15 10/27/2022-19	NR	FDIC Insured	10/27/2017	10/27/2022	2.150	250,000.00	250,000.00	250,000.00
58733AET2	Mercantil Commerce Bank 2.65 12/29/2022	NR	FDIC Insured	12/29/2017	12/29/2022	2.650	250,000.00	250,000.00	250,000.00
61747MF63	Morgan Stanley Bank UT 2.65 1/11/2023	NR	FDIC Insured	01/11/2018	01/11/2023	2.650	250,000.00	250,000.00	250,000.00
080515CM9	Belmont Springs MA 2.8 3/14/2023	NR	FDIC Insured	03/14/2018	03/14/2023	2.854	250,000.00	250,000.00	249,625.21
17312QJ26	Citibank National SD 2.9 4/11/2023	NR	FDIC Insured	04/11/2018	04/11/2023	2.900	250,000.00	250,000.00	250,000.00
50116CCA5	Kansas State Bank KS 3.25 7/27/2023	NR	FDIC Insured	07/27/2018	07/27/2023	3.250	250,000.00	250,000.00	250,000.00
38148PW94	Goldman Sachs 3.35 9/26/2023	NR	FDIC Insured	09/26/2018	09/26/2023	3.350	250,000.00	250,000.00	250,000.00
635573AK4	National Cooperative Bank 3.45 10/30/2023	NR	FDIC Insured	10/30/2018	10/30/2023	3.450	250,000.00	250,000.00	250,000.00
61760AUJ6	Morgan Stanley Bank NY 3.15 1/17/2024	NR	FDIC Insured	01/17/2019	01/17/2024	3.150	250,000.00	250,000.00	250,000.00
7954502D6	Sallie Mae 2.75 4/10/2024	NR	FDIC Insured	04/10/2019	04/10/2024	2.750	250,000.00	250,000.00	250,000.00
29367RKT2	Enterprise Bank/PA 2.6 5/16/2024	NR	FDIC Insured	05/16/2019	05/16/2024	2.600	250,000.00	250,000.00	250,000.00
75472RAE1	Raymond James 2 8/23/2024	NR	FDIC Insured	08/23/2019	08/23/2024	2.000	250,000.00	250,000.00	250,000.00
46256YBC2	Iowa State Bank 1.8 10/16/2024	NR	FDIC Insured	10/16/2019	10/16/2024	1.800	247,000.00	247,000.00	247,000.00
CD Negotiable									
						2.238	10,247,000.00	10,247,650.00	10,245,737.93
Corporate - Supranationals									
4581X0CS5	IADB Supranational 1.875 3/15/2021	Moody's-Aaa	S&P-AAA	11/15/2016	03/15/2021	1.574	5,000,000.00	5,043,555.00	5,014,480.77
459058FH1	IADB Supranational 1.376 5/24/2021	Moody's-Aaa	S&P-AAA	06/13/2016	05/24/2021	1.413	5,000,000.00	5,039,365.00	4,998,211.12
459058GH0	IADB Supranational 2.75 7/23/2021	Moody's-Aaa	S&P-AAA	07/25/2018	07/23/2021	2.832	5,000,000.00	5,111,965.00	4,996,092.76
459058FP3	IADB Supranational 1.376 9/20/2021	Moody's-Aaa	S&P-AAA	05/19/2017	09/20/2021	1.900	5,150,000.00	5,208,946.90	5,111,304.73
459058FY4	IADB Supranational 2 1/26/2022	Moody's-Aaa	S&P-AAA	03/10/2017	01/26/2022	2.165	5,000,000.00	5,123,985.00	4,988,298.98
4581X0CZ9	IADB Supranational 1.75 9/14/2022	Moody's-Aaa	S&P-AAA	09/14/2017	09/14/2022	1.803	5,000,000.00	5,153,700.00	4,993,750.00
4581X0DA3	IADB Supranational 2.5 1/18/2023	Moody's-Aaa	S&P-AAA	04/06/2018	01/18/2023	2.749	5,000,000.00	5,267,200.00	4,970,966.90

CUSIP/Ticker	Description	Credit Rating 1	Credit Rating 2	Settlement Date	Maturity Date	YTM @ Cost	Face Amount/Shares	Market Value	Book Value	
459058GL1	IADB Supranational 3 9/27/2023	Moody's-Aaa	S&P-AAA	01/17/2019	09/27/2023	2.635	5,000,000.00	5,419,900.00	5,059,644.97	
459058GQ0	IBRD 2.5 3/19/2024	Moody's-Aaa	S&P-AAA	04/05/2019	03/19/2024	2.413	5,000,000.00	5,380,260.00	5,016,212.11	
459058HG1	IBRD 2.2 9/23/2024-20	Moody's-Aaa	S&P-AAA	09/23/2019	09/23/2024	2.205	5,000,000.00	5,005,065.00	4,998,875.00	
45905U4N1	IBRD 1.77 10/28/2024-21	Moody's-Aaa	S&P-AAA	10/28/2019	10/28/2024	1.770	5,000,000.00	5,084,100.00	5,000,000.00	
Corporate - Supranationals							2.139	55,150,000.00	56,838,041.90	55,147,837.34
Corporate Notes										
594918BG8	Microsoft Corp 2 11/3/2020	Moody's-Aaa	S&P-AAA	08/22/2016	11/03/2020	1.382	5,000,000.00	5,008,435.00	5,014,956.32	
594918BP8	Microsoft Corp 1.55 8/8/2021	Moody's-Aaa	S&P-AAA	08/19/2016	08/08/2021	1.541	5,000,000.00	5,056,415.00	5,000,432.64	
90331HPJ6	US Bank 1.8 1/21/2022-21	Moody's-A1	S&P-AA-	05/01/2020	01/21/2022	0.963	1,000,000.00	1,021,060.00	1,012,411.29	
084670BR8	Berkshire Hathaway 2.75 3/15/2023-23	Moody's-Aa2	S&P-AA	03/20/2018	03/15/2023	3.101	1,000,000.00	1,057,570.00	990,307.08	
084670BR8	Berkshire Hathaway 2.75 3/15/2023-23	Moody's-Aa2	S&P-AA	04/19/2018	03/15/2023	3.123	1,000,000.00	1,057,570.00	989,677.01	
037833AK6	Apple Inc 2.4 5/3/2023	Moody's-Aa1	S&P-AA+	05/07/2018	05/03/2023	3.180	5,000,000.00	5,272,990.00	4,892,571.27	
166764AH3	Chevron 3.191 6/24/2023-23	Moody's-Aa2	S&P-AA-	04/15/2019	06/24/2023	2.605	5,000,000.00	5,356,825.00	5,082,664.02	
594918BQ6	Microsoft Corp 2 8/8/2023-23	Moody's-Aaa	S&P-AAA	01/18/2019	08/08/2023	2.820	5,000,000.00	5,232,900.00	4,885,282.93	
740816AJ2	PRES & FELLOW OF HARVARD COLLEGE 2.3	Moody's-Aaa	S&P-AAA	02/18/2020	10/01/2023	1.660	2,847,000.00	2,996,524.44	2,908,613.19	
037833CG3	Apple Inc 3 2/9/2024	Moody's-Aa1	S&P-AA+	02/27/2019	02/09/2024	2.894	5,000,000.00	5,400,265.00	5,017,146.46	
30231GAC6	Exxon 3.176 3/15/2024-23	Moody's-Aaa	S&P-AA+	09/17/2019	03/15/2024	2.051	2,500,000.00	2,707,315.00	2,606,932.01	
931142DP5	Walmart 3.3 4/22/2024-24	Moody's-Aa2	S&P-AA	08/19/2019	04/22/2024	1.943	2,000,000.00	2,187,172.00	2,103,238.50	
037833CU2	Apple Inc 2.85 5/11/2024-24	Moody's-Aa1	S&P-AA+	05/29/2019	05/11/2024	2.661	5,000,000.00	5,408,505.00	5,035,151.52	
931142EL3	Walmart 2.85 7/8/2024-24	Moody's-Aa2	S&P-AA	08/19/2019	07/08/2024	1.886	2,000,000.00	2,172,702.00	2,073,268.90	
037833DF4	APPLE 2.75 1/13/2025-20	Moody's-Aa1	S&P-AA+	02/03/2020	01/13/2025	1.754	5,000,000.00	5,458,850.00	5,213,698.93	
037833DT4	Apple 1.125 5/11/2025-20	Moody's-Aa1	S&P-AA+	08/21/2020	05/11/2025	0.580	5,000,000.00	5,128,070.00	5,126,750.00	
Corporate Notes							2.135	57,347,000.00	60,523,168.44	57,953,102.07
Municipal Bonds										
13063CP87	California State 1.5 4/1/2021	Moody's-Aa3	S&P-AA-	06/13/2016	04/01/2021	1.430	5,000,000.00	5,037,300.00	5,003,354.17	
91412GF59	University of California 1.91 5/15/2021-21	Moody's-Aa2	S&P-AA	08/05/2016	05/15/2021	1.441	5,000,000.00	5,038,150.00	5,022,541.86	
036717MJ2	ANTELOPE VALLEY HSD 1.924 8/1/2021	Moody's-Aa3	NR	11/21/2019	08/01/2021	1.924	215,000.00	217,595.05	215,000.00	
9281726G5	VIRGINIA PUBLIC BUILDING AUTHORITY 1.55:	Moody's-Aa1	S&P-AA+	04/23/2020	08/01/2021	1.552	685,000.00	690,945.80	685,000.00	
692020Q94	ONXARD SCHOOL DIST 1.908 8/1/2021	NR	S&P-AA	12/05/2019	08/01/2021	1.908	260,000.00	263,653.00	260,000.00	
574193NC8	Maryland State 2.25 3/15/2022	Moody's-Aaa	S&P-AAA	03/22/2017	03/15/2022	2.250	5,190,000.00	5,344,194.90	5,190,000.00	
13063DAD0	State of California 2.367 4/1/2022	Moody's-Aa3	S&P-AA-	09/30/2019	04/01/2022	1.855	3,955,000.00	4,083,853.90	3,994,379.68	
13032UUZ9	California Health Facilities Financing Authority 1	Moody's-Aa3	S&P-AA-	11/25/2019	06/01/2022	1.893	1,000,000.00	1,021,560.00	1,000,000.00	
9281726H3	VIRGINIA PUBLIC BUILDING AUTHORITY 1.60:	Moody's-Aa1	S&P-AA+	04/23/2020	08/01/2022	1.602	450,000.00	458,136.00	450,000.00	
238848EH4	Davis Joint USD 5 8/1/2022	Moody's-A1	S&P-AA-	05/19/2020	08/01/2022	1.019	1,255,000.00	1,368,150.80	1,363,369.25	
799055QR2	San Mateo Foster City 1.162 8/1/2022	Moody's-Aaa	S&P-AA+	05/19/2020	08/01/2022	1.162	950,000.00	961,960.50	950,000.00	
671205Y48	Oak Grove School Dist 0.927 8/1/2022	Moody's-Aa3	S&P-AA	06/25/2020	08/01/2022	0.927	840,000.00	844,410.00	840,000.00	
60412AVR1	State of Minnesota 0.4 8/1/2022	Moody's-Aa1	S&P-AAA	08/25/2020	08/01/2022	0.250	6,000,000.00	6,014,760.00	6,017,340.00	
13034PUG0	California ST HSG Rev Bonds 2.966 8/1/2022-20	Moody's-A1	S&P-AA+	03/26/2020	08/01/2022	1.819	745,000.00	745,484.25	761,644.27	
010878AN6	Alameda County CA 4 8/1/2022	Moody's-Aaa	S&P-AAA	03/29/2018	08/01/2022	2.832	2,000,000.00	2,133,300.00	2,043,716.26	
036717MK9	ANTELOPE VALLEY HSD 1.979 8/2/2022	Moody's-Aa3	NR	11/21/2019	08/02/2022	1.979	600,000.00	615,150.00	600,000.00	
13063DRH3	State of California 2.5 10/1/2022	Moody's-Aa2	S&P-AA-	10/24/2019	10/01/2022	1.781	5,000,000.00	5,229,150.00	5,087,275.31	
13077DKA9	CALIFORNIA ST UNIV REV BOND 1.523 11/1/2021	Moody's-Aa2	S&P-AA-	02/27/2020	11/01/2022	1.523	1,750,000.00	1,794,537.50	1,750,000.00	
574193SN9	State of Maryland 0.86 3/15/2023	Moody's-Aaa	S&P-AAA	03/18/2020	03/15/2023	0.860	2,500,000.00	2,530,900.00	2,500,000.00	
977100CZ7	WISCONSIN STATE 2.049 5/1/2023	Moody's-Aa2	S&P-AA-	03/25/2020	05/01/2023	2.049	3,925,000.00	4,066,300.00	3,925,000.00	
692020R36	OXNARD SCHOOL DIST 2.058 8/1/2023	NR	S&P-AA	12/05/2019	08/01/2023	2.058	500,000.00	520,120.00	500,000.00	
373385FN8	State of Georgia 0.26 8/1/2023-20	Moody's-Aaa	S&P-AAA	08/27/2020	08/01/2023	0.250	5,000,000.00	4,998,150.00	5,001,450.00	
238848EJ0	Davis Joint USD 5 8/1/2023	Moody's-A1	S&P-AA-	05/19/2020	08/01/2023	1.090	1,325,000.00	1,510,579.50	1,487,458.25	
798170AF3	San Jose CA REDEV AGY 2.828 8/1/2023	NR	S&P-AA	03/26/2020	08/01/2023	2.000	6,700,000.00	7,128,398.00	6,860,092.75	
212204JD4	Contra Costa Community College 1.704 8/1/2023	Moody's-Aa1	S&P-AA+	09/12/2019	08/01/2023	1.704	2,915,000.00	3,005,948.00	2,915,000.00	
036717ML7	ANTELOPE VALLEY HSD 2.082 8/1/2023	Moody's-Aa3	NR	11/21/2019	08/01/2023	2.082	1,395,000.00	1,449,628.20	1,395,000.00	
13063DDG0	California State 2.25 10/1/2023	Moody's-Aa3	S&P-AA-	01/18/2019	10/01/2023	2.747	5,000,000.00	5,278,550.00	4,918,840.52	
13077DKB7	CALIFORNIA ST UNIV 1.557 11/1/2023	Moody's-Aa2	S&P-AA-	02/27/2020	11/01/2023	1.557	1,000,000.00	1,034,040.00	1,000,000.00	
672240WS3	City of Oakland 1.58 1/15/2024	Moody's-Aa1	S&P-AA	02/27/2020	01/15/2024	1.580	4,815,000.00	4,936,145.40	4,815,000.00	
64990FQQ0	Dormitory Authority of the State of New York 2.14	Moody's-Aa1	S&P-AA+	01/03/2020	02/15/2024	2.140	1,000,000.00	1,039,800.00	1,000,000.00	
574193SP4	State of Maryland 0.97 3/15/2024	Moody's-Aaa	S&P-AAA	03/18/2020	03/15/2024	0.970	2,500,000.00	2,542,950.00	2,500,000.00	
13063DLZ9	CA State 3 4/1/2024	Moody's-Aa3	S&P-AA-	04/04/2019	04/01/2024	2.510	5,000,000.00	5,433,650.00	5,091,552.59	
919259BM2	City of Vallejo CA Water 1.523 5/1/2024	NR	S&P-AA	03/31/2020	05/01/2024	1.523	1,500,000.00	1,514,820.00	1,500,000.00	
238848EK7	Davis Joint USD 5 8/1/2024	Moody's-A1	S&P-AA-	05/19/2020	08/01/2024	1.124	1,390,000.00	1,651,264.40	1,610,315.00	
373385FP3	State of Georgia 0.42 8/1/2024-20	Moody's-Aaa	S&P-AAA	08/27/2020	08/01/2024	0.420	5,000,000.00	4,994,050.00	5,000,000.00	
798170AG1	SJSDEV 2.958 8/1/2024	NR	S&P-AA	01/08/2020	08/01/2024	1.861	2,000,000.00	2,172,480.00	2,083,735.61	

CUSIP/Ticker	Description	Credit Rating 1	Credit Rating 2	Settlement Date	Maturity Date	YTM @ Cost	Face Amount/Shares	Market Value	Book Value
672240WT1	City of Oakland 1.63 1/15/2025	Moody's-Aa1	S&P-AA	02/27/2020	01/15/2025	1.630	4,890,000.00	5,057,189.10	4,890,000.00
76913CAZ2	County of Riverside 2.667 2/15/2025-20	Moody's-A2	S&P-AA	05/06/2020	02/15/2025	2.667	2,500,000.00	2,679,075.00	2,500,000.00
20772KGP8	STATE OF CONNECTICUT 3.136 4/15/2025	Moody's-A1	S&P-A	04/15/2020	04/15/2025	2.150	3,000,000.00	3,282,840.00	3,139,500.00
68609TMM7	State of Oregon 1.867 5/1/2025-19	Moody's-Aa1	S&P-AA+	05/11/2020	05/01/2025	1.000	4,800,000.00	5,064,672.00	5,001,360.00
88213AKC8	Texas ST A&M University 2.686 5/15/2025	Moody's-Aaa	S&P-AAA	05/15/2020	05/15/2025	1.104	3,000,000.00	3,274,080.00	3,230,250.00
373385FQ1	State of Georgia 0.52 8/1/2025-20	Moody's-Aaa	S&P-AAA	08/27/2020	08/01/2025	0.520	5,000,000.00	4,993,350.00	5,000,000.00
574193TR9	State of Maryland 0.66 8/1/2025	Moody's-Aaa	S&P-AAA	08/05/2020	08/01/2025	0.643	10,000,000.00	10,001,200.00	10,008,300.00
	Municipal Bonds					1.468	127,550,000.00	132,022,471.30	129,106,475.52
US Agency									
3130ADSS2	FHLB 2.44 9/9/2020	Moody's-Aaa	S&P-AA+	04/05/2018	09/09/2020	2.419	5,000,000.00	5,002,475.00	5,000,494.28
3136G1H28	FNMA 1.7 9/28/2020	Moody's-Aaa	S&P-AA+	02/03/2017	09/28/2020	1.677	5,000,000.00	5,006,015.00	5,000,547.53
3130A7CV5	FHLB 1.375 2/18/2021	Moody's-Aaa	S&P-AA+	04/07/2016	02/18/2021	1.315	5,000,000.00	5,029,290.00	5,001,444.32
3136G3MV4	FHLB 1.375 5/25/2021	Moody's-Aaa	S&P-AA+	05/25/2016	05/25/2021	1.375	5,000,000.00	5,045,505.00	5,000,000.00
3130A8QS5	FHLB 1.125 7/14/2021	Moody's-Aaa	S&P-AA+	07/14/2016	07/14/2021	1.201	5,000,000.00	5,043,000.00	4,996,320.00
3133EHAK9	FFCB 2 2/23/2022	Moody's-Aaa	S&P-AA+	02/23/2017	02/23/2022	2.000	5,000,000.00	5,135,330.00	5,000,000.00
3132X0SK8	FAMC 1.975 5/5/2022	NR	NR	05/05/2017	05/05/2022	1.975	5,000,000.00	5,148,465.00	5,000,000.00
3137EAET2	FHLMC 0.125 7/25/2022	S&P-AA+	Moody's-Aaa	07/23/2020	07/25/2022	0.238	10,000,000.00	9,990,550.00	9,977,400.00
3133EKD60	FFCB 1.56 2/21/2023	Moody's-Aaa	S&P-AA+	08/21/2019	02/21/2023	1.581	5,000,000.00	5,166,795.00	4,997,457.14
3137EAER6	FHLMC 0.375 5/5/2023	Moody's-Aaa	S&P-AA+	06/05/2020	05/05/2023	0.287	5,000,000.00	5,018,795.00	5,012,800.00
3133ELA87	FFCB 0.25 5/22/2023	Moody's-Aaa	S&P-AA+	06/05/2020	05/22/2023	0.295	5,000,000.00	5,002,645.00	4,993,350.00
3134GVD70	FHLMC 0.375 6/8/2023-21	Moody's-Aaa	S&P-AA+	06/08/2020	06/08/2023	0.375	7,500,000.00	7,500,405.00	7,500,000.00
3133EJUS6	FFCB 2.875 7/17/2023	Moody's-Aaa	S&P-AA+	07/17/2018	07/17/2023	2.865	5,000,000.00	5,376,795.00	5,001,380.00
3136G4VS9	FNMA 0.5 8/18/2023-20	Moody's-Aaa	S&P-AA+	05/18/2020	08/18/2023	0.500	10,000,000.00	10,001,420.00	10,000,000.00
3135G0U43	FNMA 2.875 9/12/2023	Moody's-Aaa	S&P-AA+	05/14/2019	09/12/2023	2.213	5,000,000.00	5,395,510.00	5,109,821.37
3133EJ5W5	FFCB 2.65 10/23/2023	Moody's-Aaa	S&P-AA+	01/23/2019	10/23/2023	2.672	5,000,000.00	5,372,095.00	4,996,477.89
3130A0XE5	FHLB 3.25 3/8/2024	Moody's-Aaa	S&P-AA+	03/08/2019	03/08/2024	2.612	5,000,000.00	5,510,315.00	5,118,928.00
3133EKNX0	FFCB 2.16 6/3/2024	Moody's-Aaa	S&P-AA+	06/03/2019	06/03/2024	2.189	5,000,000.00	5,341,185.00	4,994,512.00
3130AGPY5	FHLB 1.875 7/3/2024	Moody's-Aaa	S&P-AA+	07/03/2019	07/03/2024	1.904	5,000,000.00	5,309,650.00	4,994,452.00
3134GV4S4	FHLMC 0.45 7/8/2024-22	Moody's-Aaa	NR	07/08/2020	07/08/2024	0.450	10,000,000.00	10,000,250.00	10,000,000.00
3134GV5R5	FHLMC 0.57 7/15/2024-21	Moody's-Aaa	NR	07/15/2020	07/15/2024	0.570	3,545,000.00	3,545,506.94	3,545,000.00
3134GWAS5	FHLMC 0.55 7/22/2024-21	Moody's-Aaa	NR	07/22/2020	07/22/2024	0.550	10,000,000.00	9,973,970.00	10,000,000.00
3133EKA63	FFCB 1.6 8/16/2024	Moody's-Aaa	S&P-AA+	08/16/2019	08/16/2024	1.600	5,000,000.00	5,245,490.00	5,000,000.00
31422BKC3	FAMC 1.65 8/20/2024	NR	NR	08/20/2019	08/20/2024	1.650	5,000,000.00	5,253,830.00	5,000,000.00
3134GT4U4	FHLMC 1.75 9/4/2024-21	Moody's-Aaa	S&P-AA+	09/04/2019	09/04/2024	1.750	5,000,000.00	5,033,950.00	5,000,000.00
3135G0X24	FNMA 1.625 1/7/2025	Moody's-Aaa	S&P-AA+	01/27/2020	01/07/2025	1.598	5,000,000.00	5,280,195.00	5,005,720.06
3134GUY46	FHLMC 1.81 1/13/2025-21	Moody's-Aaa	S&P-AA+	01/13/2020	01/13/2025	1.810	5,000,000.00	5,024,390.00	5,000,000.00
3134GVS55	FHLMC 0.7 5/13/2025-21	Moody's-Aaa	S&P-AA+	05/18/2020	05/13/2025	0.700	10,000,000.00	10,001,210.00	10,000,000.00
880591EW8	TVA 0.75 5/15/2025	Moody's-Aaa	S&P-AA+	06/08/2020	05/15/2025	0.567	5,000,000.00	5,076,360.00	5,044,500.00
3134GVB56	FHLMC 0.7 6/10/2025-21	Moody's-Aaa	S&P-AA+	06/10/2020	06/10/2025	0.700	7,500,000.00	7,505,265.00	7,500,000.00
3134GWAU0	FHLMC 0.5 7/23/2025-21	Moody's-Aaa	NR	07/23/2020	07/23/2025	0.530	10,000,000.00	9,950,110.00	9,985,000.00
3136G4H63	FNMA 0.55 8/19/2025-22	Moody's-Aaa	S&P-AA+	08/19/2020	08/19/2025	0.550	10,000,000.00	9,995,830.00	10,000,000.00
	US Agency					1.192	198,545,000.00	202,282,596.94	198,775,604.59
US Treasury									
912828Z22	T-Note 1.625 10/15/2020	Moody's-Aaa	S&P-AA+	10/31/2017	10/15/2020	1.712	5,000,000.00	5,009,245.00	4,997,881.94
912828S27	T-Note 1.125 6/30/2021	Moody's-Aaa	S&P-AA+	12/15/2017	06/30/2021	2.027	5,000,000.00	5,040,235.00	4,956,664.19
912828T67	T-Note 1.25 10/31/2021	Moody's-Aaa	S&P-AA+	11/27/2017	10/31/2021	1.955	5,000,000.00	5,062,110.00	4,949,234.73
912828XW5	T-Note 1.75 6/30/2022	Moody's-Aaa	S&P-AA+	07/21/2017	06/30/2022	1.810	5,000,000.00	5,147,850.00	4,994,312.67
912828XQ8	T-Note 2 7/31/2022	Moody's-Aaa	S&P-AA+	07/31/2017	07/31/2022	1.823	5,000,000.00	5,177,540.00	5,016,865.76
912828L24	T-Note 1.875 8/31/2022	Moody's-Aaa	S&P-AA+	10/10/2017	08/31/2022	1.935	5,000,000.00	5,173,440.00	4,994,252.17
912828W9	T-Note 1.875 9/30/2022	Moody's-Aaa	S&P-AA+	10/06/2017	09/30/2022	1.930	5,000,000.00	5,179,885.00	4,993,453.49
912828M49	T-Note 1.875 10/31/2022	Moody's-Aaa	S&P-AA+	10/31/2017	10/31/2022	2.037	5,000,000.00	5,187,110.00	4,980,838.41
912828R69	T-Note 1.625 5/31/2023	Moody's-Aaa	S&P-AA+	06/27/2018	05/31/2023	2.732	5,000,000.00	5,201,760.00	4,845,701.78
9128284X5	T-Note 2.75 8/31/2023	Moody's-Aaa	S&P-AA+	05/21/2019	08/31/2023	2.192	5,000,000.00	5,387,500.00	5,079,362.10
	US Treasury					2.018	50,000,000.00	51,566,675.00	49,808,567.24
Total / Average						1.582	498,839,000.00	513,480,603.58	501,037,324.69
Duration To Maturity 2.78									

Market Value Source: US Bank Safekeeping*

Duration To Maturity Source: Tracker

FAMC Securities: US Government Agency/Not Rated