

**INTERMEDIATE SCHOOL DISTRICT 917
IN DAKOTA COUNTY**

REGULAR SCHOOL BOARD MEETING

Tuesday, May 5, 2015

AGENDA:

- I. **PREVIEW CONSTRUCTION TRADES HOUSE - 4:45 TOUR ON EAST END - PAUL LANDWEHR**
- II. **Call to Order - Jill Lewis**
- III. **Conduct Pledge of Allegiance - Chair Lewis**
- IV. **Visitors opportunity to be heard - Chair Lewis**
- V. **Additions to the agenda - Chair Lewis**
- VI. **Good News Report - Directors** 3
- VII. **Consent Items - Chair Lewis**
 - A. Minutes, April 21, 2015, School Board Work Session - John Christiansen 7
 - B. Minutes, April 7, 2015, Regular School Board Meeting - John Christiansen 8
 - C. Personnel Considerations - John Christiansen 12
- VIII. **Donations - Jill Lewis** 17
- IX. **Business Manager's Report - Nicolle Roush**
 - A. Review and Approve Payment of Bills 20
 - B. Review and Approve Wire Transfers 25
 - C. Review and Approve Investment Report 41
- X. **Reports**
 - A. Review and Approve Blood Borne Pathogens Control Plan - John Christiansen 42
 - B. Resolution Teachers' Appreciation Week - John Christiansen 73
 - C. Additional Personnel Items for 2015-2016 - John Christiansen 74
- XI. **Policies**
 - A. Review New Policy 427, Workload Limits for Certain Special Education Teachers, first reading - John Christiansen 80
- XII. **New Business**
 - A. Review and Approve Secondary and Special Education Lead Teachers for 2015-2016 - Melissa Schaller/Eric VanBrocklin 82
 - B. 2015-2016 Budget Approval - Nicolle Roush 84
 - C. Review and Approve Changes to the District's Flex Benefit Plan - Nicolle Roush 93
- XIII. **Adjournment**

SCHOOL BOARD CALENDAR INFORMATION SCHOOL BOARD CALENDAR INFORMATION

- May 12, 2015 - 4:00—6:00 PM, CTE Open House-DCALS Main Campus
- May 12, 2015 - 6:00-8:00 PM, CTE Student of Distinction Awards Program-DCALS Main Campus
- May 28, 2015 – 10 AM, Cedar IDEA and SUN Graduation (both are 192 students), 2140 Diffley Road, Eagan
- May 28, 2015 – 1 PM, Cedar SUN Graduation (197 student). 2140 Diffley Road, Eagan
- May 28, 2015 – 12:30 PM, Alliance Education Center Graduation, 14300 Biscayne, Rosemount

- May 29, 2015 – 10 AM, Apple Valley TEA Graduation, 6950 W. 146th St, #114, Apple Valley
- June 2, 2015 - 12:45 PM, Lakeville North High School Dash Graduation, 19600 Ipava Avenue West
- June 2, 2015 – 5:00 PM, School Board Meeting, 917 Board Room
- June 3, 12:30 PM, TESA Graduation, DCTC Center Commons
- June 3, 2015 - 1:00 PM, DCALS North Graduation
- June 3, 2015 - 7:00 PM, DCALS Graduation-DCTC Campus
- June 4, 2015 - 10:00 AM, Deaf/Hard of Hearing Preschool Graduation, Great Room, Early Learning Services Center, Diamondhead Education Center, 202 W. Burnsville Parkway

Good News

Tuesday, May 5, 2015

Felix Kropelnicki sadly passed away April 6, 2015 and his son Ed, along with his siblings, have donated \$1511.00 to the TESA program in memory of their father. Throughout the years Felix had supported the TESA program with his time, talents and donations to various student causes. The money will be utilized by the TESA student activities fund.

TESA students collected money from a penny wars fundraiser held last month. The object was to collect the most pennies and accompanying change in each homeroom. At the end of the penny wars, student donations totaled \$178. The proceeds will be used in the student activities fund related to Earth Day.

The annual TESA Spring Formal Dance took place at the Dakota County Technical College on Friday evening, April 24th. The theme chosen by students this year was Music of the Decades. The Spring Formal, took place in the East Commons at DCTC and was planned and prepared by TESA staff and students. Students strolled down the tie dyed carpet and were introduced to the crowd of parents, guardians and various visitors. Special thanks to TESA teachers and staff for their time and hard work to make this event another great success. Again we also thank the Dakota County Voiture #1457 "40 & 8" for their generous contributions to help make this event happen.

The following staff members from the District 917 Deaf/Hard of Hearing Program are to be congratulated on the very well-received presentations they gave at the recent statewide Deaf/Hard of Hearing *2015 Collaborative Experience: A Symposium for Parents and Professionals* April 16-18 (professionals) and April 18-20 (parents): **Ann Mayes**, Teacher of the Deaf/Hard of Hearing, and **Heather Stoesz**, Speech/Language Pathologist, jointly presented on *The Domino Effect: Impact of Hearing Loss on Language, Social Development, Academics and Transition*; **Karen Doenges**, Speech/Language Pathologist, and **Kitri Larson Kylo**, Assistant Director, jointly presented on *Developing English Language and Literacy Through Visual Access to the Fundamental Phonemic Level (to professionals)* and *Developing English Language and Literacy Through Cued Speech/Cued English (to parents)*; and **Taylor Thomas**, Teacher of the Deaf/Hard of Hearing, presented on *Device Love-How to Turn A Toy Into an Educational Tool*.

April 16th, 40 students from the Alliance Education Center SUN Program had a wonderful time attending the "Space: Out of Gravity" field trip at the Science Museum of Minnesota. Students and staff watched the Omnitheater presentation, visited the museum exhibits, and got a tour of the special Space exhibit. In the Space exhibit, students launched rockets with water, tried on astronaut gloves that replicated lunar air pressure, and even walked through a simulator that let students feel the dizzying effects of gravity loss during space travel. The information presented during the day sparked a lot of conversation about space, space travel, and the universe in general on the way home. Staff were very proud of the students and their excellent participation and enthusiasm throughout the whole day. Everyone would like to extend a big "Thank you" to Mrs. Hartjes for arranging the entire day. It was a fabulous trip!



On April 17th and April 24th students from Cedar IDEA and Cedar SUN high school and middle school classrooms attended the play "Romeo and Juliet" at the Park Square Theater in St. Paul. A total of 15 students attended the play. The students had read and discussed different versions of the play prior as part of their reading/language arts classes. Tickets for the play, as well as the reading materials, were paid for through a grant from Target Corporation.

Good News Report
Secondary Programs
Eric Van Brocklin
May, 2015

-Chef Patty LaBeau, Fundamental Chef Training instructor in our CTE programs was recognized as Teacher of the Spring Quarter.

-The DCALS main campus program successfully enrolled our first dual enrollee with Hastings HS. Traditionally students who enrolled in our program were only full-time with us and were dropped from their home high school. Patti Mattos, enrollment coordinator at DCALS, did a great job working with Hastings HS to make this happen.

-There will be 65 students recognized as Students of Distinction on Tuesday, May 12th during our CTE awards night. We will also be hosting an Open House prior to the awards presentation from 4:00-6:00 p.m.

-On Friday, April 24th we recognized 8 students as Students of the Quarter at the DCALS Main campus.

-This information was provided to Paul Landwehr, Construction Trades from Mr. Dwyer

Steven R. Dwyer AIA, LEED AP BD+C

Senior Project Designer - Vice President
HGA Architecture | Engineering | Planning
420 5th Street North – Suite 100 Minneapolis MN 55401

We found out that the cabins won a RAVE award for MPS/St. Paul Magazine. They will be published in the June issue. Circulation is around 650,000. This is a fun one.

What has also been exciting is a couple of European blogs have published it. I have attached links below. These are both highly (highly) respected. Architizer contacted us too for the publication! – totally cool. I have also been contacted by a Canadian publisher that wants to include the cabins and maybe the shelter also into a coffee table book. Looks like you're international – maybe you were before.

Earlier they were also published on Inhabitat.com and the Architects Newspaper. This summer Arch MN will be featuring the entire park in their July/August issue. Stay tuned.

<http://www.archdaily.com/608037/whitetail-woods-regional-park-camper-cabins-hga-architects-and-engineers/>

<http://architizer.com/projects/whitetail-woods-regional-park-camper-cabins-1/>

-Paul,

Thanks for the opportunity to bring my architecture students down for a plan review and tour of this year's construction project Monday at 10:15am. It is a great opportunity for the students to get your thoughts and insights on putting together a building construction drawing set. If you could run through the project and using the construction documents to construct buildings from your own experience like last year that would great. See you at 10:15 am.

Thanks,

Jeff Arsenault AIA
Architecture Instructor-DCTC

GOOD NEWS “MEDICAL CAREERS”

First of all, we want to send some huge “shout-outs” to Tom LeDoux, Danny Hoffman and the entire Heavy Duty Truck class. Our class was in need of some “bed shampoos”, and we had lots of volunteer from this class! So every Nurse Assisting student got their skills checked off, because our patients, including Tom and Danny volunteered to have their head shampooed twice! They were all buffed and polished up! Thank you all so much for your willingness to help us out!



Another piece of GOOD NEWS is that Medical Careers has “21” students already signed up and paid for to take their State Of Minnesota Nursing Assistant Examination on June 12, 2015 here at DCTC and one at Inver Hills. We are so proud of these students and their desire to complete the program, by taking this last step! We will hold a “*Review Session*” here in our classroom on Thursday, June 11 to “simmer and calm the nerves”

-Graphics Design Program:

Hi Trina,

We are writing to thank you for all your hard work to help us market and conduct our career fair yesterday! We received a great deal of positive feedback from our students, guests, and administrators. According to our records, we had 17 different employers and approximately 150 students (including several from the Rosemount/Apple Valley/ Eagan High Schools) in attendance. We could have never pulled this off without your expertise and so we wanted to say, “Thank You!” one last time!

Jeff Copeland, Matt Boudinot, Mark Brantner, and Sam Olson Automotive Instructors Dakota County Technical College

INTERMEDIATE SCHOOL DISTRICT 917

A Board work session of the Intermediate School District 917 School Board was held on Tuesday, April 21, 2015, at 4:30 PM, in the 917 Board Room at Dakota County Technical College.

Members Present: Deb Clark, Dick Bergstrom, Ron Hill, Jill Lewis, Vanda Pressnall, Melissa Sauser, Bob Erickson, Joanne Mansur, and ex-officio John Christiansen

Members Absent: Dan Cater

Also Present: Eric VanBrocklin, Nicolle Roush, Melissa Schaller, and Linda Berg

School Board Chair Jill Lewis called the meeting to order 4:30 PM.

Eric VanBrocklin reported on the progress for DCALS goals for 2014-2015.

Melissa Schaller reported on the progress for Special Education goals for 2014-2015.

Nicolle Roush and John Christiansen reported on progress for administrative goals for 2014-2015.

Nicolle Roush reported on the revised 2014-2015 budget and reviewed a preliminary expense 2015-2016 budget.

1. Motion by Joanne Mansur, seconded by Dick Bergstrom, to adjourn the meeting. All in favor voted aye. Motion carried.

There being no further business, the meeting was adjourned at 6:06 PM.

Clerk

INTERMEDIATE SCHOOL DISTRICT 917

A School Board Meeting of the Intermediate School District 917 School Board was held on April 7, 2015, at DCALS North, 150 E. Marie, West St. Paul, MN 55118.

Members Present: Dan Cater, Ron Hill (arrived at 5:16 PM), Jill Lewis, Bob Erickson, Deb Clark, Joanne Mansur, Melissa Sauser, Vanda Pressnall, and ex-officio member Superintendent John Christiansen.

Members Absent: Dick Bergstrom

Also Present: Nicolle Roush, Erik VanBrocklin, Melissa Schaller, Roxy Johnson and her daughter Molly, and Linda Berg

A tour of the school was given to Board members prior to the meeting.

School Board Chair Jill Lewis called the meeting to order at 5:00 PM.

The Pledge of Allegiance was conducted.

There were no visitors to be heard.

The good news reports were presented. Bob Erickson commented how nice it was that District 197 collaborated with 917 with the DCALS North location. This works out great for both school districts.

1. Motion by Bob Erickson, seconded by Deb Clark, to approve the consent items, as presented. All present voted aye. Motion carried.
 - **Minutes:** March 3, 2015, Regular School Board Meeting
 - **Personnel:** *New Hires:* Lori Crandall, Custodian, effective March 17, 2015. Lindsey Moon, Classroom Assistant, effective March 17, 2015. *Change in Status:* Daniel Kuklock, Classroom Assistant, Medical Leave Request effective January 5, 2015, with a return date of January 27, 2015. Ember Russell, Classroom Assistant, Medical Leave Request effective February 23, 2015, with an expected return date of March 27, 2015. Brooke Tireman, Classroom Assistant, Maternity Disability Leave effective on or about June 8, 2015, with a return date on or about July 20, 2015. Michele Waltman, Program Assistant, Medical Leave Request effective on March 24, 2015, with an expected return date of April 13, 2015. *Resignations and Terminations:* Kailey Dahlberg, Special Education Community Expert, effective April 6, 2015. Elizabeth Housworth, Classroom Assistant, effective March 6, 2015. Adam Nygaard, Classroom Assistant, effective March 27, 2015. Danelle Scherer, Program Assistant, effective March 5, 2015. Jennifer Schmidt, Health Associate, effective March 27, 2015. Chase Walker, Classroom Assistant, effective May 29, 2015. *Retirements:* Beth Werner, Information Management Assistant II, effective June 30, 2015.
2. Board Member Melissa Sauser introduced the following resolution: Resolution to accept the following donations: Five \$10 Subway Gift Cards, five \$10 Starbucks Gift Cards, five \$10 Taco John Gift Cards, and 10 car washes at Kwik Trip (\$56) from Bob Erickson of Lakeville to be used as door prizes for 917 Staff Recognition (Total value: \$206); Donation of \$120 to the PACES Program to be used for student needs and activities, from Keith Koentoph of Farmington (Value: \$120); Donation of \$1500 to the TESA Program to use towards activities for students, specifically the spring formal, from Dakota County Voiture 1457 of Apple Valley (Value: \$1500); Donation of \$50 in gift cards to the Alliance Education

Center programs from Little Caesars Pizza of Rosemount, MN (Value: \$50); Donation of an HP Inkjet Printer/fax/scanner from John Christiansen of Burnsville and Nicolle Roush of Farmington to be used for Staff Recognition prizes (Value: \$169); Donation of an Auto Safety Kit from Dakota Electric of Farmington to be used for Staff Recognition (Value: \$60); Donation of authentic chocolate basket from Melissa Schaller to be used for 917 Staff Recognition prizes (Value: \$30); Donation of \$20 gift card to Lunds & Byerlys from Trina Walter of Farmington to be used for 917 Staff recognition prizes (Value: \$20); Donation of \$25 Target gift card from the Target in Burnsville to be used for 917 Staff Recognition prizes (Value: \$25); Donation of \$30 Target gift card from the Target in West St. Paul to be used for 917 Staff Recognition prizes (Value: \$30); Donation of a free hotel night at Grand Casino Hinckley or Mille Lacs to be used for 917 Staff Recognition prizes (Value: \$100); Donation of a \$20 gift certificate from Roasted Pear of Burnsville to be used for 917 Staff Recognition prizes (Value: \$20); Donation of a \$20 gift certificate from Abdallah Chocolates in Burnsville to be used for 917 Staff Recognition prizes (Value \$20); Donation of gift basket (Dymo label maker and Jill-E purse) and other office supplies from Brian Bram at Office Depot to be used for 917 Staff Recognition Prizes (Value: \$150); Donation of a GMC Brigadier tandem axle stake body truck from Tom and Laura VerBout of Newport to benefit the programs at 917 (Value: \$9,000); Donation of towing of the GMC Brigadier tandem truck from Mark's Towing of Egan (Value: \$300); Donation of a Bocce Ball set from Beth Thompson of School Specialty to be used for Staff Recognition prizes (Value: \$50); Donation of \$205 from the members of Augustana Lutheran Church in West St. Paul, to be used for DCALS North programs (Value: \$205); Donation of four Twin Tickets from Barb Schmitz of Farmington and Linda Berg of Inver Grove Heights to be used for Staff Recognition prizes (Value: \$60); Donation of a three-day free parking pass at E-Z Air Park of Egan from Mary Peterson of Egan (Value: \$33); Donation of a \$25 iTunes gift card and a \$25 Duden gift card from the Health Associates' Union for staff recognition door prizes (Value: \$50); Donation of four \$25 gift cards to Menards and two \$25 gift cards to Applebee's from the Teachers and Interpreters' Union for staff recognition door prizes (Value: \$150); Donation of \$150 to the Karen O'Brien Fund for 917 students to attend the Skills USA competition, from Trina Walter of Farmington (Value: \$150); Donation of four \$25 gift cards to Target from Jeff Moody of Amsam, to be used for Staff Recognition (Value: \$100); Donation of a Shapes Sensory Tub (\$39.99); Lets Talk Conversation Starters (\$14.99); See-Inside Counting Tubes (\$29.99); Storyteller Writing Box (\$21.99) and two \$25 gift cards to Lakeshore Learning Materials from Kelly Minke of Lakeshore Learning Materials to be used for Staff Recognition (Value: \$156.96); Donation of a \$40 gift card to Olive Garden from Jim Rogers of CaDan Computers of Egan to be used for Staff Recognition (Value: \$40). The motion for the adoption of the foregoing resolution was duly seconded by Dan Cater, and upon vote being taken thereon, the following voted in favor thereof: Dan Cater, Deb Clark, Bob Erickson, Jill Lewis, Ron Hill, Melissa Sauser, Joanne Mansur, Vanda Pressnall and the following voted against the same: none. Whereupon said resolution was duly passed and adopted. (Addendum A.)

3. Motion by Melissa Sauser, seconded by Dan Cater, to approve the bills from March 1, 2015 to April 1, 2015, as presented by the Business Manager. All present voted aye. Motion carried.
4. Motion by Ron Hill, seconded by Joanne Mansur, to approve the wire transfers as presented by the Business Manager. All present voted aye. Motion carried.
5. Motion by Deb Clark, seconded by Vanda Pressnall, to approve the Investment Report for the month of February, 2015, as presented by the Business Manager. All present voted aye. Motion carried.

Melissa Schaller congratulated Kay Velure (not present) on receiving the Employee of the Winter Quarter.

Kitri Larson Kylo presented Roxy Johnson with the Teacher of the Winter Quarter award.

6. Motion by Deb Clark, seconded by Vanda Pressnall, to review and approve the Temporary Employee Report as presented. (Addendum B.) All present voted aye. Motion carried.
7. Motion by Ron Hill, seconded by Joanne Mansur, to review and approve the extra staff payments report as presented. (Addendum C.) All present voted aye. Motion carried.

Nicolle Roush reviewed the Accounts Receivable Aged Invoice Report.

8. Board Member Dan Cater asked for a motion to introduce the following resolution and waive the reading: Resolution relating to the termination and nonrenewal of the teaching contracts of Amanda Boehmer, Teresa Dulko, Cailin McGrath, Kelsey Mlodozyniec, Marta Nelson, Dusty Rotegard, and Noel Voss, Probationary Teachers. The motion for the adoption of the foregoing resolution was duly seconded by Melissa Sauser, and upon vote being taken thereon, the following voted in favor there: Dan Cater, Deb Clark, Melissa Sauser, Bob Erickson, Jill Lewis, Vanda Pressnall and Joanne Mansur, and Ron Hill, and voting against the same: none. Whereupon said resolution was declared duly passed and adopted. (Addendum D.)
9. Designate Superintendent John Christiansen as the Identified Official with Authority to authorize user access to MDE secure websites for 917 and to assign job duties to 917 staff. (Addendum E.) All present voted aye. Motion carried.
10. Motion by Bob Erickson, seconded by Dan Cater, to approve the ISD 917 Calendar for 2015-2016 as presented by the Calendar Committee. (Addendum F.) All present voted aye. Motion carried.
11. Motion by Vanda Pressnall, seconded by Dan Cater, to approve the consent items for the 2015-2016 school year, as presented. All present voted aye. Motion carried.
 - **Personnel:** *New Hires:* Agnieszka Kettlewell, Board Certified Behavior Analyst, Effective July 1, 2015. Alexander Lacy, Board Certified Behavior Analyst, effective July 1, 2015. Sara Pratt, Special Education Assistant/Director/Principal, effective July 1, 2015. *Change in Status:* Sarah Johnson, Orientation & Mobility Specialist, continue at .6 FTE effective August 31, 2015, for the 2015-2016 school year only. Chanda Jothan, Physical Therapist, continue at .6 FTE effective August 31, 2015, for the 2015-2016 school year only. Linda Lacher Goddard, Speech Language Pathologist, increase from .3 FTE to .4 FTE effective August 31, 2015, for the 2015-2016 school year only. Shannon Rasmussen, Teacher of the Deaf/Hard of Hearing, increase from .95 FTE to 1.0 FTE effective August 31, 2015. Heather Stoesz, Speech Language Pathologist, continue at .8 FTE effective August 31, 2015, for the 2015-2016 school year only. Laura Tennessen, School Psychologist, decrease from .94635 FTE to .9 FTE effective August 31, 2016, for the 2015-2016 school year only. Shanyyn Tuftee, Physical Therapist, decrease from .8 FTE to .6 FTE effective August 31, 2015, for the 2015-2016 school year only.
12. Motion by Ron Hill, seconded by Bob Erickson, to adjourn into closed session at 6:05 PM. All present voted aye. Motion carried.

Closed session begins.

13. Motion by Joanne Mansur, seconded by Melissa Sauser, to go out of closed session at 6:45 PM. All present voted aye. Motion carried.
14. Motion by Ron Hill, seconded by Joanne Mansur, to adjourn the meeting. All present voted aye. Motion carried.

There being no further business the meeting adjourned at 6:46 P.M.

The next regular School Board Meeting will be Tuesday, May 5, at 5:00 PM, at DCTC, 917 Board Room, 1300 – 145th Street East, Rosemount, MN.

Clerk

**SUMMARY OF PERSONNEL ITEMS RECOMMENDED
FOR ACTION AT BOARD MEETING OF MAY 5, 2015**

EFFECTIVE 2014-2015

NEW HIRES:

Matthew Brnsvold, Long-Term Substitute Special Education Teacher, effective May 6, 2015, through June 5, 2015.

Allison Darnell, Classroom Assistant, effective May 4, 2015 (from Student Assistant to Classroom Assistant).

Lindsey Johnson, Classroom Assistant, effective April 6, 2015, (from SA to CA).

Erica Kline, Classroom Assistant, effective April 21, 2015.

CHANGE IN STATUS:

Katharine Flom, Program Assistant, Medical Leave Request effective May 8, 2015, with an expected return date of June 22, 2015.

Danielle LaFrance, Classroom Assistant, Leave of Absence effective March 27, 2015, through June 5, 2015. Danielle is working as a LTS DAPE teacher for the above dates on a temporary work agreement.

Sherlyn Peterson, Special Education Teacher, Medical Leave Request effective April 13, 2015, through June 5, 2015.

RESIGNATIONS & TERMINATIONS:

Abigail Anderson, Classroom Assistant, effective June 4, 2015.

Jolynda Anderson, Program Assistant, effective April 20, 2015.

Melissa Stock, English Teacher, effective June 5, 2015.

Elizabeth Walston, Classroom Assistant, effective April 17, 2015.

RETIREMENTS:

Patricia Eldred, Physical and Health Disabilities Teacher, effective June 5, 2015.

DISTRICT 917 CANDIDATE SUMMARY—EMPLOYMENT RECOMMENDATION

DATE: 4/20/15	Teaching Licenses Held:
NAME: Lindsey Johnson	
Position: CA	
College: Secondary: Special Education: x District:	Recommended Salary : \$16.19
	Employment Date: 4/6/15

Education:

	Institution	Graduated (yes or no)	Major	Degree/ Diploma
High School	Cannon Falls	Yes	Generals	Yes
College	University of Wisconsin	Yes	Business	BA
Other				

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities

Total Years Experience

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities
ISD 917	2/15	Current	Student Assistant
Our House Senior Living	8/13	2/14	Resident Care

Total Years Experience 2

Remarks:

Lindsey will be a classroom assistant in both the DHH and PACES Program, sharing time between them.

To Bd 5/5/15

DISTRICT 917 CANDIDATE SUMMARY—EMPLOYMENT RECOMMENDATION

DATE: April 21, 2015	Teaching Licenses Held:
NAME: Erica Kline	
Position: Classroom Assistant	
College: Secondary: Special Education: x District:	Recommended Salary : \$16.95
	Employment Date: 4/21/15

Education:

	Institution	Graduated (yes or no)	Major	Degree/ Diploma
High School	Lakeville High	Yes	Generals	Yes
Technical College				
College				
Other				

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities

Total Years Experience

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities
American Red Cross	7/14	Current	Phlebotomist
Phoenix Residence	10/11	Current	Support Professional
MRCI	9/13	7/14	Support Professional

Total Years Experience 4

Remarks:

Eric a will be a classroom assistant in the TEA Program located in Apple Valley.

To Bd 5/5/15

DISTRICT 917 CANDIDATE SUMMARY—EMPLOYMENT RECOMMENDATION

DATE: 5/1/15	Teaching Licenses Held:
NAME: Allison Darnell	
Position: Classroom Assistant	
College: Secondary: Special Education: x District:	Recommended Salary : \$16.19 hourly
	Employment Date: 5/4/15

Education:

	Institution	Graduated (yes or no)	Major	Degree/ Diploma
High School	Burnsville High	Yes	Generals	Yes
Technical College				
College	University of MN	Yes	Animal Science	BA
	Inver Hills	Yes		AA
	Argosy University	Yes	Veterinary Technology	AAS

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities

Total Years Experience

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities
ISD 917	2/15	Current	Student Assistant
Savage Tower Animal Hospital	6/11	8/11	Veterinary Tech
Best Friends Animal Hospital	3/09	6/11	Veterinary Tech
Argosy University	12/09	7/10	Clinic Supervisor

Total Years Experience 3 yrs

Remarks:

Allison will be a classroom assistant in the SUN Program at Alliance.

To Bd 5/5/15

DISTRICT 917 CANDIDATE SUMMARY—EMPLOYMENT RECOMMENDATION

DATE: April 27, 2015	Teaching Licenses Held: Elementary Ed.
NAME: Matthew Brunsvold	
Position: LTS Teacher	
College: Secondary: Special Education: x District:	Recommended Salary : \$37,538 prorated to \$4,315.87
	Employment Date: 5-6-15

Education:

	Institution	Graduated (yes or no)	Major	Degree/ Diploma
High School	Eastview High	Yes	Generals	Yes
Technical College				
College	Bethel University	In process	ABS	
	Hamline	In process online	ASD	
	Wartburg College	Yes	Elementary Ed.	BA

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities
Bloomington Schools	10/12	6/13	Substitute Teacher

Total Years Experience 1

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities
Learning RX	10/12	7/13	Cognitive Skills Trainer
ISD 917	9/14	2/15	Paraprofessional

Total Years Experience 1

Remarks:

Matthew will be a LTS Teacher in the SUN Program at Alliance Education Center.

Intermediate School District #917 School Board

Resolution to Accept Donations

Board member _____ introduced the following Resolution:

RESOLVED, that the School Board of Intermediate School District 917 accept the following donations, as indicated below, in the amount of

1. Donation of one free hotel night at Black Bear Casino, Cloquet, MN and two free buffets from Fond du Lac Band of Lake Superior Chippewa to be used for staff recognition door prizes. (Value: \$125)
2. Donation of five \$20 gas gift cards and four wooden wine bottle holders with wine from Valorie Whitmer of Farmington to be used for staff recognition door prizes. (Value: \$225).
3. Donation of \$20 buy one/get one free coupon book to be used in the WSP, IGH, Eagan area from John Christiansen of Burnsville to be used for staff recognition door prizes. (Value: \$20)
4. Donation of two \$10 Jimmy Johns gift cards and one \$10 Caribou card from Mike Callahan from Innovative Office Solution to be used for staff recognition door prizes. (Value: \$30)
5. Donation of \$50 gift card to Rudy's Redeye Grill and \$50 gift card to Bella Vista from Joe Neuman of Accelerated Technologies to be used for staff recognition door prizes. (Value: \$100)
6. Donation of a Craftman utility knife, scarf, necklace, wallet and shaving kit from Deb Clark of South St. Paul to be used for staff recognition door prizes. (Value: \$136)
7. Donation of ceramic mugs, umbrella, wireless mouse, water tumblers, mini-fans, \$20 Target gift card and \$10 I-Tunes gift card from Daniel Labaredas of GovConnection to be used for staff recognition door prizes. (Value: \$150).
8. Donation of two \$25 gift cards to Caribou from Zach Boxrud of Tierney Brothers to be used for Staff Recognition prizes (Value: \$50).
9. Donation of a Grade 1 and Grade 2 Math Reads Library Kit from Barb Ballard of Scholastic, Inc., to be used for Staff Recognition prizes (Value: \$200)

10. Donation of one duffel bag and wind shirt from Bob Erickson of Lakeville to be used for Staff Recognition prizes (Value: \$70).
11. Donation of \$25 gift card to Outback Steakhouse from Steve Nielson of Anchor Paper Company to be used for Staff Recognition prizes (Value: \$25).
12. Donation of ceramic mugs, umbrella, wireless mouse, water tumblers, mini-fans, \$20 Target Gift Card and \$10 i-Tunes Gift card from Daniel Labaredas of GovGonnection to be used for Staff Recognition prizes (Value: \$200).
13. Donation of hand, body, and bath lotions from Teresa Welch of Farmington to be used for Staff Recognition prizes. (Value: \$65).
14. Donation of three large candle sets and a gardening book from Stephanie Meinke of Farmington to be used for Staff Recognition prizes. (Value: \$115)
15. Donation of a large coffee basket with assorted coffee supplies from Eric VanBrocklin to be used for Staff Recognition prizes. (Value: \$35)
16. Donation of assorted coffees and candy basket from David Stoll of to be used for Staff Recognition prizes. (Value: \$35)
17. Donation of a gardening basket Cory Langenfeld of Hastings to be used for Staff Recognition prizes. (Value: \$35)
18. Donation of Cinco de Mayo basket from Don Budach of Hastings to be used for Staff Recognition prizes. (Value: \$35)
19. Donation of a "Feed and Fill" basket (two \$25 gift cards to Target and Holiday) from Jennifer Hetland to be used for Staff Recognition prizes. (Value: \$50.)
20. Donation of a picnic basket filled with accessories from Kitri Larson Kylo to be used for Staff Recognition prizes. (Value: \$50)
21. Donation of \$50 Buffalo Wild Wings gift certificate and bottled sauces from Holly Pemble to be used for Staff Recognition prizes. (Value: \$65)
22. Donation of \$10 I-Tunes, \$20 Target, water bottles, coffee cups, umbrella, wireless mouse and 3 mini fans from Daniel Labaredas of GovConnections to be used for Staff Recognition prizes. (Value: \$125)
23. Donation of an exercise ball and exercise roller from Joan Asmus to be used for Staff Recognition prizes. (Value: \$50)

24. Donation of \$25 gift card from Sam's Club of Apple Valley to be used for Staff Recognition prizes. (Value: \$25)

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in favor thereof:

And the following voted against the same: none.

Whereupon said resolution was declared duly passed and adopted.

Date Board Approved: _____

CHECK REGISTER FOR BANK 01 - WELLS FARGO BANK
 DATE RANGE: 04/01/15 - 04/28/15

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRESS #	VENDOR NAME	CHECK STATUS
318262	S	\$93.00	04/01/15	0	0	BOOTH LAW GROUP	OUTSTANDING
318263	S	\$113.84	04/01/15	0	0	CAROLINA BIOLOGICAL SUPPLY	OUTSTANDING
318264	S	\$238.93	04/01/15	1	1	CENTURYLINK	OUTSTANDING
318265	S	\$17.43	04/01/15	2	2	CENTURYLINK	OUTSTANDING
318266	S	\$760.14	04/01/15	0	0	CITY OF ROSEMOUNT	OUTSTANDING
318267	S	\$55.00	04/01/15	3	3	DAKOTA COUNTY FINANCIAL SERVICES	OUTSTANDING
318268	S	\$1021.61	04/01/15	0	0	FRONTIER COMMUNICATIONS	OUTSTANDING
318269	S	\$1167.15	04/01/15	0	0	GOVCONNECTION INC	OUTSTANDING
318270	S	\$3865.45	04/01/15	0	0	HANDI MEDICAL SUPPLY	OUTSTANDING
318271	S	\$323.78	04/01/15	4	4	IND SCH DIST 195	OUTSTANDING
318272	S	\$253.93	04/01/15	0	0	INNOVATIVE OFFICE SOLUTIONS	OUTSTANDING
318273	S	\$500.00	04/01/15	0	0	JONATHAN FRIESEN	OUTSTANDING
318274	S	\$340.00	04/01/15	0	0	MACMH (MN ASSOC FOR CHILDREN'S MENTAL HLTH)	OUTSTANDING
318275	S	\$164.12	04/01/15	1	1	MARCO INC	OUTSTANDING
318276	S	\$2043.75	04/01/15	0	0	PEDIATRIC HOME SERVICE	OUTSTANDING
318277	S	\$71.25	04/01/15	3	3	PIRNEY BOWES POSTAGE BY PHONE	OUTSTANDING
318278	S	\$16.50	04/01/15	0	0	PROFESSIONAL CRISIS MANAGEMENT ASSOCIATION	OUTSTANDING
318279	S	\$1003.98	04/01/15	0	0	REINHART FOODSERVICE, LLC	OUTSTANDING
318280	S	\$556.55	04/01/15	0	0	SAM'S CLUB	OUTSTANDING
318281	S	\$2150.00	04/01/15	0	0	SCENARIO LEARNING LLC	OUTSTANDING
318282	S	\$145.00	04/01/15	0	0	SCHOOL NURSE ORGANIZATION OF MN	OUTSTANDING
318283	S	\$279.55	04/01/15	0	0	SUE ELLEN BOEHLAND	OUTSTANDING
318284	S	\$407.85	04/01/15	0	0	SYSCO MINNESOTA	OUTSTANDING
318285	S	\$13716.76	04/01/15	0	0	TEACHERS ON CALL	OUTSTANDING
318286	S	\$745.24	04/01/15	3	3	VIRCO INC.	OUTSTANDING
318287	S	\$4706.16	04/01/15	0	0	WASHBURN CENTER FOR CHILDREN	OUTSTANDING
318288	S	\$5515.24	04/02/15	0	0	FIDELITY INVSTMT TAX-EX SVC CO	OUTSTANDING
318289	S	\$91.70	04/09/15	0	0	409-PRAKPAIR DISTRIBUTION INC	OUTSTANDING
318290	S	\$228.00	04/09/15	0	0	ABLENET INC.	OUTSTANDING
318291	S	\$783.01	04/09/15	0	0	ADVANCED IMAGING SOLUTIONS	OUTSTANDING
318292	S	\$86.70	04/09/15	0	0	ALIMED	OUTSTANDING
318293	S	\$200.00	04/09/15	0	0	APPLE COMPUTER, INC	OUTSTANDING
318294	S	\$333.00	04/09/15	0	0	BUG FUSTERS, INC	OUTSTANDING
318295	S	\$96.56	04/09/15	0	0	CARQUEST AUTO PARTS STORES	OUTSTANDING
318296	S	\$200.77	04/09/15	0	0	CUB FOODS	OUTSTANDING
318297	S	\$94.50	04/09/15	0	0	E. JAYNIE LEUNG	OUTSTANDING
318298	S	\$21.01	04/09/15	0	0	FAMILY FRESH MARKET	OUTSTANDING
318299	S	\$964.51	04/09/15	0	0	FRONTIER COMMUNICATIONS	OUTSTANDING
318300	S	\$1477.81	04/09/15	0	0	GOVCONNECTION INC	OUTSTANDING
318301	S	\$48.65	04/09/15	1	1	HASTINGS STAR GAZETTE	OUTSTANDING
318302	S	\$2558.85	04/09/15	0	0	INNOVATIVE OFFICE SOLUTIONS	OUTSTANDING
318303	S	\$12.50	04/09/15	0	0	LILLIE SUBURBAN NEWSPAPER, INC	OUTSTANDING
318304	S	\$363.00	04/09/15	0	0	LOFFLER BUSINESS SYSTEMS	OUTSTANDING
318305	S	\$104.58	04/09/15	1	1	MARCO INC	OUTSTANDING
318306	S	\$38.39	04/09/15	0	0	MENARDS	OUTSTANDING
318307	S	\$1260.00	04/09/15	0	0	METRO BCSU-REGION 11 ISD #920	OUTSTANDING
318308	S	\$306.00	04/09/15	0	0	MOUNT OLIVET CONFERENCE & RETREAT CENTER	OUTSTANDING
318309	S	\$984.92	04/09/15	1	1	OFFICE DEPOT	OUTSTANDING
318310	S	\$1023.14	04/09/15	0	0	OUTDOOR IMAGES, INC	OUTSTANDING
318311	S	\$134.20	04/09/15	0	0	PRO-ED	OUTSTANDING
318312	S	\$167.56	04/09/15	0	0	REPUBLIC SERVICES	OUTSTANDING
318313	S	\$1254.00	04/09/15	0	0	RIFTON EQUIPMENT	OUTSTANDING

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
318314	S	\$1753.69	04/09/15	13162	2	SCHOLASTIC, INC	OUTSTANDING
318315	S	\$1024.30	04/09/15	22907	0	SUPPLYWORKS	OUTSTANDING
318316	S	\$14534.40	04/09/15	23942	0	TEACHERS ON CALL	OUTSTANDING
318317	S	\$120.00	04/05/15	23672	0	THE DECK AND DOOR COMPANY	OUTSTANDING
318318	S	\$635.00	04/09/15	23180	0	THE PIN DEPOT NETWORK, LLC	OUTSTANDING
318319	S	\$212.75	04/09/15	20610	0	TSBVI	OUTSTANDING
318320	S	\$425.65	04/09/15	20330	0	WASTE MANAGEMENT	OUTSTANDING
318321	S	\$3675.08	04/09/15	19389	0	WELLS FARGO	OUTSTANDING
318322	S	\$493.32	04/15/15	23725	1	ADVANCED IMAGING SOLUTIONS	OUTSTANDING
318323	S	\$29648.00	04/15/15	23927	1	AMERICAN COMPENSATION INSURANCE COMPANY	OUTSTANDING
318324	S	\$428.77	04/15/15	23330	0	AMERICAN TIME & SIGNAL	OUTSTANDING
318325	S	\$1770.00	04/15/15	23058	0	ASSOCIATION FOR CAREER & TECH ED	OUTSTANDING
318326	S	\$124.00	04/15/15	24083	0	BOOTH LAW GROUP	OUTSTANDING
318327	S	\$2700.03	04/15/15	22698	0	CORPORATE HEALTH SYSTEMS	OUTSTANDING
318328	S	\$10.00	04/15/15	20448	5	DAKOTA COUNTY TREASURER	OUTSTANDING
318329	S	\$757.94	04/15/15	02866	0	DAKOTA ELECTRIC ASSN	OUTSTANDING
318330	S	\$316.00	04/15/15	19401	0	DEK MEDIA EAST, INC.	OUTSTANDING
318331	S	\$793.23	04/15/15	03079	0	FRONTIER COMMUNICATIONS	OUTSTANDING
318332	S	\$8340.95	04/15/15	19858	0	IND SCH DIST # 196	OUTSTANDING
318333	S	\$23701.78	04/15/15	09592	0	IND SCH DIST 191	OUTSTANDING
318334	S	\$1014.90	04/15/15	09592	10	IND SCH DIST 191	OUTSTANDING
318335	S	\$256.98	04/15/15	02350	1	IND SCH DIST 199	OUTSTANDING
318336	S	\$721.08	04/15/15	19081	6	IND SCH DIST 659	OUTSTANDING
318337	S	\$100.00	04/15/15	24527	0	MARKS TOWING, INC	OUTSTANDING
318338	S	\$100.00	04/15/15	24044	0	MARTHA LARRANGA	OUTSTANDING
318339	S	\$942.38	04/15/15	23258	0	MN ENERGY RESOURCES CORPORATION	OUTSTANDING
318340	S	\$776.48	04/15/15	22885	1	MN UNEMPLOYMENT INSURANCE	OUTSTANDING
318341	S	\$824.39	04/15/15	22779	0	PRONAK	OUTSTANDING
318342	S	\$219.10	04/15/15	00257	2	PITNEY BOWES	OUTSTANDING
318343	S	\$1289.95	04/15/15	23874	0	REINHART FOODSERVICE, LLC	OUTSTANDING
318344	S	\$80.00	04/15/15	23595	0	THE MCDOWELL AGENCY, INC	OUTSTANDING
318345	S	\$284.71	04/15/15	06643	0	TUES	OUTSTANDING
318346	S	\$1440.00	04/15/15	23814	0	TRIG LIFE SERVICES	OUTSTANDING
318347	S	\$1255.02	04/15/15	49022	0	AKA SOUTABLE LIFE INS CO	OUTSTANDING
318348	S	\$5973.47	04/15/15	40016	0	EDUCATION MINNESOTA, LOCAL 3904	OUTSTANDING
318349	S	\$64.00	04/15/15	21651	0	NCPEERS MINNESOTA	OUTSTANDING
318350	S	\$143.19	04/15/15	29972	0	RELATED SERVICES NURSES ESP	OUTSTANDING
318351	S	\$2371.75	04/15/15	40018	0	S E P, LOCAL 4242	OUTSTANDING
318352	S	\$107.16	04/15/15	24510	0	SOCIAL SECURITY ADMINISTRATION	OUTSTANDING
318353	S	\$328.09	04/15/15	29207	0	U S DEPARTMENT OF EDUCATION	OUTSTANDING
318354	S	\$232.00	04/15/15	40012	0	UNITED WAY, GREATER TWIN CITIES	OUTSTANDING
318355	S	\$1326.67	04/15/15	40071	0	WADDELL & REED INC	OUTSTANDING
318356	S	\$86.00	04/21/15	12615	0	ABLENET INC.	OUTSTANDING
318357	S	\$24.00	04/21/15	22200	1	ADT SECURITY SERVICES	OUTSTANDING
318358	S	\$725.87	04/21/15	23678	0	AMAZON COM, LLC	OUTSTANDING
318359	S	\$17949.00	04/21/15	19645	0	APPLE COMPUTER, INC	OUTSTANDING
318360	S	\$14068.26	04/21/15	19720	0	APPLE VALLEY BUSINESS CENTER LTD	OUTSTANDING
318361	S	\$14.35	04/21/15	24529	0	BRIDGET CRONIN	OUTSTANDING
318362	S	\$126.00	04/21/15	21623	0	CADAN COMPUTERS	OUTSTANDING
318363	S	\$138.32	04/21/15	21674	0	CENTRYLINK	OUTSTANDING
318364	S	\$450.93	04/21/15	21866	0	DAKOTA COUNTY TECH COLLEGE	OUTSTANDING
318365	S	\$538.37	04/21/15	22238	1	DISCOUNT SCHOOL SUPPLY	OUTSTANDING

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
318356	S	\$840.00	04/21/15	16339	1	DOOR SERVICE CO	OUTSTANDING
318367	S	\$197.80	04/21/15	22944	0	FASTENAL	OUTSTANDING
318368	S	\$25.00	04/21/15	16702	0	GODFREYS CUSTOM SIGNS	OUTSTANDING
318369	S	\$160.00	04/21/15	23320	0	KAREN CASS FELLING, M A, LP	OUTSTANDING
318370	S	\$570.00	04/21/15	23642	0	LFTVEST USA, LLC	OUTSTANDING
318371	S	\$150.00	04/21/15	22296	0	MACWH (MN ASSOC FOR CHILDREN'S MENTAL HLTH)	OUTSTANDING
318372	S	\$538.13	04/21/15	23917	1	MARCO INC	OUTSTANDING
318373	S	\$333.01	04/21/15	16337	2	MARSHALL LINE, INC	OUTSTANDING
318374	S	\$2239.64	04/21/15	13407	0	MCKESSON MEDICAL	OUTSTANDING
318375	S	\$51.20	04/21/15	23996	0	MEDICAREBLUE RX	OUTSTANDING
318376	S	\$183.74	04/21/15	14116	0	MENARDS	OUTSTANDING
318377	S	\$125.00	04/21/15	22278	2	MN STATE UNIVERSITY, MANKATO	OUTSTANDING
318378	S	\$1150.42	04/21/15	20868	0	OFFICE OF ENTERPRISE TECHNOLOGY	OUTSTANDING
318379	S	\$476.00	04/21/15	20382	0	PARK SQUARE THEATRE TICKET OFFICE	OUTSTANDING
318380	S	\$132.17	04/21/15	29972	0	RELATED SERVICES NURSES ESP	OUTSTANDING
318381	S	\$68.55	04/21/15	22907	0	SUPPLYWORKS	OUTSTANDING
318382	S	\$1086.83	04/21/15	23942	0	TEACHERS ON CALL	OUTSTANDING
318383	S	\$35.35	04/21/15	21292	0	THERAPY SHOPPE INC.	OUTSTANDING
318384	S	\$8190.00	04/21/15	00643	0	TIES	OUTSTANDING
318385	S	\$406.30	04/21/15	18330	3	VIRCO INC	OUTSTANDING
318386	S	\$1765.59	04/21/15	22844	0	WINSOR LEARNING	OUTSTANDING
318387	S	\$1255.02	04/28/15	40022	0	AXA EQUIPABLE LIFE INS CO	OUTSTANDING
318388	S	\$5973.47	04/28/15	40016	0	EDUCATION MINNESOTA, LOCAL 3904	OUTSTANDING
318389	S	\$573.98	04/28/15	40017	0	O.P.E.I.U., LOCAL 12	OUTSTANDING
318390	S	\$143.19	04/28/15	29972	0	RELATED SERVICES NURSES ESP	OUTSTANDING
318391	S	\$2420.45	04/28/15	40018	0	S.E.P., LOCAL 4242	OUTSTANDING
318392	S	\$107.16	04/28/15	24510	0	SOCIAL SECURITY ADMINISTRATION	OUTSTANDING
318393	S	\$328.09	04/28/15	23207	0	U.S. DEPARTMENT OF EDUCATION	OUTSTANDING
318394	S	\$232.00	04/28/15	40012	0	UNITED WAY, GREATER TWIN CITIES	OUTSTANDING
318395	S	\$1326.67	04/28/15	40071	0	WADDELL & REED INC	OUTSTANDING
707319	E	\$606.63	04/08/15	99999	8787	ASMUS, JOAN SCHAEFER	OUTSTANDING
707320	E	\$332.64	04/08/15	99999	8787	ASMUS, JOAN SCHAEFER	OUTSTANDING
707321	E	\$10.00	04/08/15	99999	8787	ASMUS, JOAN SCHAEFER	OUTSTANDING
707322	E	\$27.60	04/08/15	99999	9567	BADER, BEVERLY JEAN	OUTSTANDING
707323	E	\$2.30	04/08/15	99999	9573	BEATTIE, JEAN	OUTSTANDING
707324	E	\$232.88	04/08/15	99999	8873	BUDACH, DON JAMES	OUTSTANDING
707325	E	\$118.45	04/08/15	99999	9187	FRIEST, SUSAN NORMA	OUTSTANDING
707326	E	\$29.33	04/08/15	99999	10065	KOEPKE, BETSY	OUTSTANDING
707327	E	\$169.53	04/08/15	99999	9468	LANGENFELD, CORY LEE	OUTSTANDING
707328	E	\$1.75	04/08/15	99999	9571	LARSEN, BETSY SHE	OUTSTANDING
707329	E	\$4.60	04/08/15	99999	10813	LENTZ, JENNIFER	OUTSTANDING
707330	E	\$69.00	04/08/15	99999	10867	LEWIS, ASHLEY	OUTSTANDING
707331	E	\$69.58	04/08/15	99999	10593	MABERY, SAYRAJAYNE	OUTSTANDING
707332	E	\$269.10	04/08/15	99999	10095	NICKLEBY, JASON	OUTSTANDING
707333	E	\$325.00	04/08/15	99999	9804	NORRING, JASON LEE	OUTSTANDING
707334	E	\$51.34	04/08/15	99999	9885	NOTTING-VELIZ, SHELBY	OUTSTANDING
707335	E	\$136.88	04/08/15	99999	10521	NWOEKU, PATTIJO	OUTSTANDING
707336	E	\$22.43	04/08/15	99999	10805	ONYENHO, JIDROFOR ERIC	OUTSTANDING
707337	E	\$64.40	04/08/15	99999	10397	PEMBLE, HOLLY	OUTSTANDING
707338	E	\$52.90	04/08/15	99999	18070	SARNE, MARTIN M	OUTSTANDING
707339	E	\$152.66	04/08/15	99999	9915	SCHALLER, MELISSA	OUTSTANDING
707340	E	\$91.54	04/08/15	99999	10405	STOLB, DAVID L	OUTSTANDING

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
707341	E	\$80.87	04/08/15	99999	10405	STOLL, DAVID I.	OUTSTANDING
707342	E	\$114.62	04/08/15	99999	10405	STOLL, DAVID I.	OUTSTANDING
707343	E	\$63.83	04/08/15	99999	10649	SULLIVAN, MAUREEN	OUTSTANDING
707344	E	\$12.65	04/08/15	99999	10708	TROMPSON, ANNE	OUTSTANDING
707345	E	\$202.40	04/08/15	99999	9094	TOLLEFSON, BRENDA KAY	OUTSTANDING
707346	E	\$126.16	04/08/15	99999	9883	ZEHNDER, SCOTT MICHAEL	OUTSTANDING
707347	E	\$181.70	04/08/15	99999	10442	FLEMING, ANGELITA	OUTSTANDING
707348	E	\$6.33	04/08/15	99999	9730	HAWKINS, ANN	OUTSTANDING
707349	E	\$170.20	04/08/15	99999	10405	STOLL, DAVID I.	OUTSTANDING
707350	E	\$7.48	04/08/15	99999	9771	BOHNERT, LOREEN M.	OUTSTANDING
707351	E	\$273.71	04/08/15	99999	9968	CRISSINGER, BRENDA	OUTSTANDING
707352	E	\$307.05	04/08/15	99999	9092	DEVENOW, PEARL SUSAN	OUTSTANDING
707353	E	\$192.63	04/08/15	99999	10443	GROFF, CASSIE	OUTSTANDING
707354	E	\$473.23	04/08/15	99999	10767	HOREJSI, CRAIG A	OUTSTANDING
707355	E	\$512.22	04/08/15	99999	9496	IRELAND, KATHLEEN ELIZAB	OUTSTANDING
707356	E	\$195.50	04/08/15	99999	8842	JOHNSON, ROXANN RAYN	OUTSTANDING
707357	E	\$175.95	04/08/15	99999	9278	MAYES, ANN LOUISE	OUTSTANDING
707358	E	\$239.14	04/08/15	99999	10872	PETERS, AMANDA	OUTSTANDING
707359	E	\$234.48	04/08/15	99999	10375	THOMAS, TAYLOR	OUTSTANDING
707360	E	\$21.15	04/08/15	99999	9703	TOAY, GRETCHEN ANN	OUTSTANDING
707361	E	\$77.05	04/08/15	99999	10751	TOFTEE, SHANYN	OUTSTANDING
707362	E	\$117.30	04/08/15	99999	6232	WEILAND, MARY ELIZABETH	OUTSTANDING
707363	E	\$637.11	04/08/15	99999	9192	WOOD, FRAN LOUISE	OUTSTANDING
707364	E	\$45.00	04/20/15	99999	8787	ASMUS, JOAN SCHAEFER	OUTSTANDING
707365	E	\$90.00	04/20/15	99999	8873	BUDACH, DON JAMES	OUTSTANDING
707366	E	\$90.00	04/20/15	99999	9679	CHRISTIANSEN, JOHN MAXWELL	OUTSTANDING
707367	E	\$90.00	04/20/15	99999	9702	GARRETSON, PAMELA VICK	OUTSTANDING
707368	E	\$90.00	04/20/15	99999	8341	HETLAND, JENNIFER AMY	OUTSTANDING
707369	E	\$90.00	04/20/15	99999	6145	KYLLO, KITRI LARSON	OUTSTANDING
707370	E	\$90.00	04/20/15	99999	9468	LANGENFELD, CORY LEE	OUTSTANDING
707371	E	\$90.00	04/20/15	99999	8628	ROUSH, NICOLLE KATHERI	OUTSTANDING
707372	E	\$90.00	04/20/15	99999	9915	SCHALLER, MELISSA	OUTSTANDING
707373	E	\$90.00	04/20/15	99999	10405	STOLL, DAVID I.	OUTSTANDING
707374	E	\$20.00	04/20/15	99999	9063	SWANEY, AMY LYNN	OUTSTANDING
707375	E	\$90.00	04/20/15	99999	10756	VAN BROCKLIN, ERIC	OUTSTANDING
707376	E	\$20.00	04/20/15	99999	9883	ZEHNDER, SCOTT MICHAEL	OUTSTANDING
707377	E	\$4.60	04/20/15	99999	9573	BEATTIE, JEAN	OUTSTANDING
707378	E	\$119.92	04/20/15	99999	8873	BUDACH, DON JAMES	OUTSTANDING
707379	E	\$28.89	04/20/15	99999	7170	DIVELY, CYNTHIA GARWOOD	OUTSTANDING
707380	E	\$377.20	04/20/15	99999	8341	HETLAND, JENNIFER AMY	OUTSTANDING
707381	E	\$10500.00	04/20/15	99999	8341	HETLAND, JENNIFER AMY	OUTSTANDING
707382	E	\$26.45	04/20/15	99999	10415	ILILA, JULIE	OUTSTANDING
707383	E	\$159.85	04/20/15	99999	10278	JOTHEN, CHANDA	OUTSTANDING
707384	E	\$15.93	04/20/15	99999	6356	KLAUSTERMEIER, JENNIFER MARIE	OUTSTANDING
707385	E	\$67.85	04/20/15	99999	10857	LAFRANCE, DANIELLE	OUTSTANDING
707386	E	\$25.88	04/20/15	99999	9571	LARSEN, BETSY SUE	OUTSTANDING
707387	E	\$78.20	04/20/15	99999	9589	PETERSEN, JENNIFER MAE	OUTSTANDING
707388	E	\$72.45	04/20/15	99999	8628	ROUSH, NICOLLE KATHERI	OUTSTANDING
707389	E	\$109.25	04/20/15	99999	10042	TENNESSEN, LAURA	OUTSTANDING
707390	E	\$75.33	04/20/15	99999	10861	TURZYNSKI, ADRIENNE	OUTSTANDING
707391	E	\$21.22	04/20/15	99999	10297	EDSON, BECKY JO	OUTSTANDING
707392	E	\$104.48	04/20/15	99999	9982	JONES, LUCAS	OUTSTANDING

DATE RANGE: 04/01/15 - 04/28/15

CHECK #	TYPE	CHECK AMT	CHECK DATE	VENDOR #	ADDRS #	VENDOR NAME	CHECK STATUS
707393	E	\$7.84	04/20/15	999999	9831	KURTEN, CAROL LEIGH	OUTSTANDING
707394	E	\$44.28	04/20/15	999999	8628	ROUSH, NICOLLE KATHERI	OUTSTANDING
707395	E	\$489.33	04/20/15	999999	9755	FRISQUE, SHERILYN FAYE	OUTSTANDING
707396	E	\$596.28	04/20/15	999999	7088	GREENFIELD, DONNA GAYLE	OUTSTANDING
707397	E	\$173.31	04/20/15	999999	10763	PFISTERER, EMILY	OUTSTANDING
707398	E	\$129.95	04/20/15	999999	9722	KLEIN, LORI ANN	OUTSTANDING
707399	E	\$8.05	04/20/15	999999	9720	HAWKINS, ANN	OUTSTANDING
707400	E	\$84.53	04/20/15	999999	10626	PETERSON, MARY HELEN SUAVE	OUTSTANDING
707401	E	\$1.73	04/20/15	999999	10895	SCHMIDT, JENNIFER	OUTSTANDING
707402	E	\$43.70	04/20/15	999999	10065	KOEPKE, BETSY	OUTSTANDING
92001526	W	\$1576.76	04/01/15	40072	0	AFLAC	OUTSTANDING
92001527	W	\$6318.39	04/01/15	40027	0	AMERIPRISE FINANCIAL ADVISORS	OUTSTANDING
92001533	W	\$5091.61	04/03/15	22698	0	CORPORATE HEALTH SYSTEMS	OUTSTANDING
92001534	W	\$164.43	04/03/15	22698	0	CORPORATE HEALTH SYSTEMS	OUTSTANDING
92001535	W	\$1636.75	04/03/15	22698	0	CORPORATE HEALTH SYSTEMS	OUTSTANDING
92001536	W	\$4120.71	04/01/15	28026	0	EDUCATION MN ESI BILLING TRUST	OUTSTANDING
92001537	W	\$110.38	04/02/15	40006	0	EXECUTIVE DIRECTOR	OUTSTANDING
92001538	W	\$34128.63	04/02/15	40006	0	EXECUTIVE DIRECTOR	OUTSTANDING
92001539	W	\$2134.00	04/01/15	40026	0	HORACE MANN LIFE INS	OUTSTANDING
92001540	W	\$143967.74	04/01/15	40037	0	INTERNAL REVENUE SERVICE	OUTSTANDING
92001541	W	\$6962.97	04/06/15	24031	0	INTERNAL REVENUE SERVICE	OUTSTANDING
92001542	W	\$242939.40	04/06/15	21088	0	KANSAS CITY LIFE INSURANCE COMPANY	OUTSTANDING
92001543	W	\$121.50	04/01/15	21704	0	MEDICA	OUTSTANDING
92001544	W	\$21510.90	04/01/15	40003	0	MN CHILD SUPPORT PAYMENT CENTER	OUTSTANDING
92001546	W	\$60456.68	04/02/15	40005	0	MN DEPT OF REVENUE	OUTSTANDING
92001547	W	\$13153.92	04/01/15	23474	0	STATE TREASURER, TRA	OUTSTANDING
92001548	W	\$7458.21	04/01/15	40033	0	THE BANCORP BANK	OUTSTANDING
92001549	W	\$2167.92	04/01/15	28803	0	VARIABLE ANNUITY LIFE INS CO	OUTSTANDING
92001550	W	\$1393.79	04/01/15	28803	2	VOYA	OUTSTANDING
92001551	W	\$6222.56	04/15/15	40027	0	VOYA	OUTSTANDING
92001552	W	\$1260.73	04/06/15	40027	0	AMERIPRISE FINANCIAL ADVISORS	OUTSTANDING
92001553	W	\$210.00	04/10/15	22698	0	CORPORATE HEALTH SYSTEMS	OUTSTANDING
92001555	W	\$28798.41	04/10/15	22698	0	CORPORATE HEALTH SYSTEMS	OUTSTANDING
92001556	W	\$4042.57	04/10/15	30132	0	DELTA DENTAL OF MINNESOTA	OUTSTANDING
92001557	W	\$34120.04	04/15/15	29026	0	EDUCATION MN ESI BILLING TRUST	OUTSTANDING
92001558	W	\$5515.24	04/16/15	40006	0	EXECUTIVE DIRECTOR	OUTSTANDING
92001559	W	\$2134.00	04/15/15	40060	0	FIDELITY INVSTMNT TAX-EX SVC CO	OUTSTANDING
92001560	W	\$150226.95	04/16/15	40026	0	HORACE MANN LIFE INS	OUTSTANDING
92001561	W	\$121.50	04/15/15	40037	0	INTERNAL REVENUE SERVICE	OUTSTANDING
92001562	W	\$22721.24	04/16/15	21704	0	MN CHILD SUPPORT PAYMENT CENTER	OUTSTANDING
92001563	W	\$411788.15	04/15/15	40003	0	MN DEPT OF REVENUE	OUTSTANDING
92001564	W	\$62336.90	04/15/15	40001	0	PAYROLL ACCT #3805704197	OUTSTANDING
92001565	W	\$13202.68	04/16/15	40005	0	STATE TREASURER, TRA	OUTSTANDING
92001566	W	\$7458.21	04/15/15	23474	0	THE BANCORP BANK	OUTSTANDING
92001567	W	\$1393.79	04/15/15	28803	0	VARIABLE ANNUITY LIFE INS CO	OUTSTANDING
92001568	W	\$2167.92	04/15/15	28803	2	VOYA	OUTSTANDING

TOTAL # OF ISSUED CHECKS:	254	TOTAL AMOUNT	1562175.06
TOTAL # OF VOIDED CHECKS:	0	TOTAL AMOUNT	0.00
TOTAL # OF UNISSUED CHECKS:	0		

Date: April 24, 2015

To: FOR EFT INPUT


From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for FlexDebit Card Reimbursement for 2015

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$205.83
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$205.83	
	\$0.00	
10-215-40	\$0.00	
	\$0.00	
10-215-42	\$0.00	
Total	\$205.83	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/24/2015 \$205.83

Authorized Signature  Date 4-24-15

Date: April 21, 2015
To: FOR EFT INPUT


From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for Flex Reimbursement for 2015

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$1,800.41
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$1,275.44	
	\$524.97	
10-215-40	\$0.00	
10-215-42	\$0.00	
Total	\$1,800.41	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/22/2015 \$1,800.41

Authorized Signature  Date 4-21-15

Date: April 17, 2015

To: FOR EFT INPUT


From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for Flex Debit Card Reimbursement for 2015

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$237.56
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$237.56	
10-215-40	\$0.00	
10-215-42	\$0.00	
Total	\$237.56	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/17/2015 \$237.56

Authorized Signature  Date 4-20-15

Date: April 20, 2015
To: Accountns Payable

From: Becky Edson
Payroll Clerk

Invoice nbr: 35339803
Date: 4/12/2015
Member ID: 803601310

Subject: RX - Trexler

Issue a Check in the amount of \$ 51.20

Payable to:
Medicare Blue RX
(May 2015)

Vendor # 23996-0

Charge to:

Amount

20-005-420-000-221-220

\$51.20

Total

\$51.20

proof

\$0.00

Authorized Signature



Date

4-20-15

TO: Nicolle Roush DATE: 04/14/2015
 Business Manager


FROM: Becky Edson
 Payroll/Fringe Benefits Technician

SUBJECT: EFT for pay period ending April 15, 2015

Amerprise Vendor #40027	6,222.56
PERA Vendor #40006	34,120.04
Fidelity Vendor #40060	5,515.24
VOYA (formerly ING) #28803-2	1,393.79
Horace Mann Vendor #40026	2,134.00
TRA Vendor #40005	62,336.90
VALIC (Variable Annuity Life) Vendor #40033	7,458.21
Minnesota Dept. of Revenue Vendor # 40003	22,721.24
Internal Revenue Service Vendor Nbr 40037	150,226.95
Payroll Acct #XXXXXX4197 Vendor #40001	411,788.15
Bancorp Vendor # 23474	13,202.68
Educators Financial Services/ESI/MEA Vendor #29026	4,042.57
VOYA (MSRS) Vendor #28803-2	2,167.92
MN Child Support Vendor #21704	121.50
MN Dept Revenue Vendor (Garnishment) #40058	0.00

Total Electronic Funds Transfer was made in the amount of \$

723,451.75

Authorized Signature  Date 4-15-15

Date: April 6, 2015

To: FOR EFT INPUT

From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for Flex Debit Card Reimbursement for 2015

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$1,260.73
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$1,260.73	
10-215-40	\$0.00	
10-215-42	\$0.00	
Total	\$1,260.73	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/6/2015 \$1,260.73

Authorized Signature  Date 4-14-15

Date: April 10, 2015
To: FOR EFT INPUT


From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for Flex Debit Card Reimbursement for 2015

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$210.00
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$210.00	
10-215-40	\$0.00	
10-215-42	\$0.00	
Total	\$210.00	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/10/2015 \$210.00

Authorized Signature  Date 4-13-15

Date: March 17, 2015
To: FOR EFT INPUT


From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for Flex Debit Card Reimbursement for 2015

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$79.52
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$79.52	
10-215-40	\$0.00	
10-215-42	\$0.00	
Total	\$79.52	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 3/17/2015 \$79.52

Authorized Signature  Date 3-17-15

**Intermediate School District 917
1300 E. 145th Street
Rosemount, MN 55068**

Re: Sales Tax Wire Transfer

Date: 4/7/15

This memo serves as authorization for the wire transfer of funds for payment of sales tax in the amount of \$ 794.00, from Wells Fargo Bank Account No. 3805702167.



Nicolle Roush, Business Manager

TO: Nicolle Roush DATE: 04/02/2015
Business Manager

FROM: Becky Edson
Payroll/Fringe Benefits Technician

SUBJECT: EFT for pay period ending March 31, 2015

Aflac Vendor #40072	\$ 1,576.76 ✓
Amperprise Financial Vendor #40027	\$ 6,318.39 ✓
Horance Mann Vendor #40026	\$ 2,134.00 ✓
PERA - Executive Director Vendor #40006	\$ 34,239.01 ✓
TRA - State Treasurer Vendor #40005	\$ 60,456.68 ✓
ESI/MEA Vendor #29026	\$ 4,120.71 ✓
VALIC (Variable Annuity Life) Vendor #40033	\$ 7,458.21 ✓
Minnesota Dept. of Revenue Vendor # 40003	\$ 21,510.90 ✓
Internal Revenue Service Vendor Nbr 40037	\$ 143,967.74 ✓
Payroll Acct #XXXXXXX4197 Vendor #40001	\$ 405,743.30 ✓
Bancorp Vendor #23474	\$ 13,153.92 ✓
VOYA (MSRS) Vendor # 28803-2	\$ 2,167.92 ✓
MN Dept of Revenue - Garnishments Vendor #40058	\$ -
MN Child Support Vendor # 21704	\$ 121.50 ✓
VOYA (Formerly ING) Vendor #28803-2	\$ 1,393.79 ✓

Total Electronic Funds Transfer was made in the amount of \$ 704,362.83

Authorized Signature  Date 4-2-15

Date: April 2, 2015

To: FOR EFT INPUT

From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for Flex Debit Card Reimbursement for 2015

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$1,636.75
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$1,636.75	
10-215-40	\$0.00	
10-215-42	\$0.00	
Total	\$1,636.75	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/3/2015 \$1,636.75

Authorized Signature  Date 4-6-15

Date: April 2, 2015

To: FOR EFT INPUT


From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for Flex Reimbursement for 2015

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$5,091.61
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$1,361.46	
10-215-40	\$3,730.15	
10-215-42	\$0.00	
Total	\$5,091.61	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/3/2015 \$5,091.61

Authorized Signature  Date 4-6-15

Date: April 2, 2015
To: FOR EFT INPUT


From: Becky Edson
Payroll Clerk

Subject: Flex Plan ACH Transfer for Flex Reimbursement for 2014

Transferred From Wells Fargo Bank Account Number xxxxxx2167 \$164.43
Corporate Health Systems Inc Vendor # 22698

Charge to:	Amount	
10-215-39	\$164.43	
10-215-40	\$0.00	
10-215-42	\$0.00	
Total	\$164.43	proof \$0.00

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/3/2015 \$164.43

Authorized Signature  Date 4-6-15

Date: April 2, 2015

To: FOR EFT INPUT

From: Becky Edson
Payroll Clerk

Subject: Group Insurance Premium for March, 2015
(Employer's Costs and Employees' Withholdings)

Payable to: Delta Dental \$28,798.41
Vendor # 30132

Charge to:	Amount
21-005-110-000-235-250	\$28,798.41

Total	\$28,798.41	proof	\$0.00
-------	-------------	-------	--------

cc: Payroll Insurance Payment File
Date Bank Account to be debited 4/10/2015

Authorized Signature  Date 4-6-15

Date: April 2, 2015

To: Accountns Payable

From: Becky Edson
Payroll Clerk

Invoice nbr: 37194841
Date: 4/1/2015
Group # 586196

Subject: Group Insurance Premium for April 2015
(Employer's Costs and Employees' Withholdings)

Wire Funds Transfer was made in the amount of \$ 242,938.80

Payable to:
Medica

Vendor # 21088

Charge to:

Amount

01-215-30

\$28,706.44

02-215-30

\$206,904.44

10-215-30

\$7,328.52

20-215.30

\$0.00

Total

\$242,939.40^{proof} -\$0.60

Authorized Signature



Date

4-6-15

Date: March 31, 2015

To: Accounts Payable

From: Becky Edson
Payroll Clerk


Subject: Group Insurance Premium for April 2015
(Employer's Costs and Employees' Withholdings)

Wire Funds to Kansas City Life Insurance Co **\$6,962.97**

Payable to:
Kansas City Life Ins Co Vendor # 24031

Charge to:	Amount	
01-215-32	\$474.48	
02-215-32	\$3,933.46	
10-215-32	\$247.91	
01-215-33	\$269.51	
02-215-33	\$1,918.56	
10-215-33	\$119.05	
Total	\$6,962.97	proof \$0.00

cc: Payroll Insurance Payment File

Authorized Signature  Date 4-6-15

INTERMEDIATE SCHOOL DISTRICT 917
 SCHOOL BOARD REPORT OF
 CONSOLIDATED INVESTMENTS (GENERAL & BUILDING)
 MARCH 2015


ACCOUNT NAME	ACCT NO	BEGINNING BALANCE	PURCHASES CREDITS	SALES TRANSFERS	INVESTMENT FEES	INTEREST EARNED	ENDING BALANCE	YEAR TO DATE
								INTEREST EARNED
1 MSDLAF + MAX	01	458,811.07	0.00	0.00	0.00	17.67	458,828.74	306.45
2 MSDLAF	01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MSDLAF FIXED (CD's, Term, Comm)	01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 WELLS FARGO SAVINGS ACCT	01	2,676,212.38	8,000,000.00	700,000.00	0.00	262.22	9,976,474.60	892.86
4 WELLS FARGO PORTFOLIO	01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		3,135,023.45	8,000,000.00	700,000.00	0.00	279.89	10,435,303.34	1,199.31

EXPLANATION: Lines 1 through 4 above are School District Investments complying with the requirements of Minnesota Statutes 118.01, 471.56 and 475.66. Lines 1 through 2 represent portfolios of investments made with Minnesota School Liquid Assets Fund plus (MSDLAF+) and are explained along with line 4 below.

1. MSDMAX is MSDLAF'S "Max Portfolio" and includes pooled investments plus banker's acceptances, commercial paper, repurchase agreements and US Government obligations.
2. MSDLAF is MSDLAF'S primary clearing "Money Market" fund. All fixed rate investments (FRI) clear through this account as do maturities, interest, and fees.
3. WELLS FARGO is a Savings Account.
4. WELLS FARGO PORTFOLIO includes pooled investments plus banker's acceptances, commercial paper, repurchase agreements and US Government obligations

NOTE: March 2015 Average MSDLAF Liquid Rate was .0% and the MSDLAF+MAX Average Rate was .05%.
 The MSDLAF CD Average Rate was 0%. The Average Wells Fargo Savings Rate was .04%.

NR:viw



BLOODBORNE PATHOGENS EXPOSURE CONTROL PLAN

Board Approved May 5, 2015

Table of Contents

	Page
A. EXPOSURE CONTROL PLAN – OVERVIEW	3
B. PROGRAM ADMINISTRATION	4
C. DEFINITIONS	4
D. EXPOSURE ASSESSMENT/ DETERMINATION	6
E. ENGINEERING & WORK PRACTICES CONTROLS.....	6
F. PERSONAL PROTECTIVE EQUIPMENT AND WORK PRACTICES	9
G. HOUSEKEEPING	10
H. HEPATITIS B VACCINE AND POST-EXPOSURE AND FOLLOW UP	11
I. EXPOSURE INCIDENTS	12
J. INFORMATION AND TRAINING	13
K. RECORDKEEPING.....	14
L. EVALUATION AND REVIEW OF EXPOSURE CONTROL PLAN	15
M. Appendix	16
Section 1: Bloodborne Pathogens-Post-Exposure to Incident Packet.....	17
Section 2: Additional Post-Exposure Instructions and Response Actions	18
Section 3: Summary of Bloodborne Pathogens Post Exposure Program	20
Section 4: BBP Exposure Self-Assessment & Response Process.....	22
Form BBP1: Health Services/Nursing Report of Employee’s Exposure to Blood or OPIMs.....	23
Form BBP2: Post Exposure: Exposed Employee Declination of Medical Evaluation	24
BBP3 Post Exposure Transmittal Letter to Healthcare Professional.....	25
Form BBP4 Exposed Individual Consent or Declination for Blood Testing	26
Form BBP5 Source Individual Consent or Declination for Blood Testing.....	28
BBP6: Healthcare Professional Written Opinion	30
BBP7: Cleaning & Disinfecting Procedures for Blood and Body Fluids.....	31

BLOODBORNE PATHOGENS EXPOSURE CONTROL PLAN INTERMEDIATE SCHOOL DISTRICT 917

A. EXPOSURE CONTROL PLAN – OVERVIEW

Most school personnel can reasonably anticipate exposure to blood or other potentially infectious material during their day-to-day work duties. In general, school employees incur a very low risk of exposure to bloody fluids due to the nature of casual contact with individuals in the school environment. However, some employees, especially special education employees, should take extra caution when working with special needs children. Many of these students are more vulnerable to injury, likely to have extraordinary medical needs, be more dependent on adults for personal care, be more involved in risky behaviors, be self injurious and easily agitated and/or combative. It is imperative that all school employees understand the danger of exposure to blood-borne pathogens and ways to minimize their risk.

An exposure incident is defined as a specific eye, mouth, or other mucous membrane, non-intact skin, or parenteral contact with blood or other potentially infectious body fluid that occurs during the performance of an employee's duties or tasks. Work practice controls are used to reduce the risk to the worker by minimizing or eliminating employee exposure incidents to blood-borne pathogens. The bloodborne pathogen (BBP) exposure control plan is the District's written policy for determination of exposure and implementation of procedures relating to control of infectious disease hazards. It is reviewed regularly by the BBP Exposure Control sub-committee and Health, Safety and Wellness committee. Intermediate School District 917's BBP Exposure Control Plan includes the following components:

- A. Exposure Control Plan Overview/Policy
- B. Program Administration
- C. Definitions
- D. Exposure Determination in the School Setting
- E. Engineering and Work Practice Controls
 - 1. Universal Precautions
 - 2. Hand washing
 - 3. Sharps handling
 - 4. Sharps containers
 - 5. Body fluid clean up
 - 6. Self management
 - 7. First Aid and Health Care
 - 8. Eating, Drinking and Smoking
- F. Personal Protective Equipment & Work Practice
- G. Housekeeping
- H. Hepatitis B Vaccine & Post Exposure
- I. Exposure Incident, Evaluation & Follow Up
- J. Information and Training
- K. Record Keeping

- L. Evaluation and Review of Exposure Control Plan
- M. Appendix
 1. OSHA (Occupational Safety and Health Act) Standard 29 CFR 1910.1030
 2. Assessment Tool
 3. Employee Instructions on Obtaining Hepatitis B Immunizations

POLICY

Intermediate School District 917 is committed to providing a safe and healthful work environment for our entire staff. In pursuit of this endeavor, the following exposure control plan (ECP) is provided to eliminate or minimize occupational exposure to blood-borne pathogens (BBPs) in accordance with OSHA standard 29 CFR 1910.1030, "Occupational Exposure to Blood-borne Pathogens."

B. PROGRAM ADMINISTRATION

The Blood-borne Pathogen Exposure Control Committee, a sub-committee of the Health, Safety and Wellness Committee, will be appointed annually and will be responsible for the implementation of the ECP. They will maintain, review, update and monitor compliance with the ECP at least annually, and whenever necessary, to include new or modified tasks and procedures.

Supervisors are responsible for exposure control in their work areas. All supervisors work directly with the exposure control committee members and their employees to ensure that proper exposure control procedures are followed.

Committee members are responsible for the overall management and support of the ECP, including post exposure incidents.

The Exposure Control Committee will be responsible for training, documentation of training, maintenance of records and, when requested, making the training records available to OSHA representatives. They will also maintain records of Hepatitis B vaccination program and declination forms. Written copies of this ECP will be made available to all employees and, as requested, to OSHA representatives.

C. DEFINITIONS

Blood: Human blood, human blood components and products made from human blood.

Other Potentially Infectious Materials (OPIM): The following human body fluids are to be considered potentially infectious: semen, vaginal secretions, cerebrospinal fluid, synovial (joints) fluid, peritoneal (abdominal) fluid, amniotic (pregnancy) fluid, saliva in dental procedures, and body fluid that is visibly contaminated with blood, and all body fluids in situations where it is difficult or impossible to differentiate between body fluids. OPIMs also include any unfixed tissue or organ other than intact skin from a human (living or dead).

Blood Borne Pathogens: Pathogenic microorganisms that are present in human blood and body fluids

that can cause disease in humans. These pathogens include, but are not limited to, hepatitis B virus (HBV), hepatitis C, Human Immunodeficiency (HIV), malaria, syphilis, and tuberculosis.

Personal Protective Equipment (PPE) and Supplies: Specialized clothing or equipment worn by an employee for protection against a hazard.

Contaminated: The presence or reasonably anticipated presence of blood or other potentially infectious human body fluids on an item or surface.

Decontamination: The use of physical or chemical means to remove, inactivate or destroy blood borne pathogens on surfaces or objects to the point where they are no longer capable of transmitting infectious particles, and the surface or item is rendered safe for handling, use or disposal.

Engineering controls: Means a control that isolates or removes the blood borne pathogen hazard from the workplace.

Parental: Piercing mucous membranes or skin barriers through such events as needle sticks, human bites, cuts and abrasions.

Universal Precautions: An approach to infection control where all human blood and certain body fluids are treated as if known to be infectious for HIV, HBV and other blood-borne pathogens.

Exposure Incident: A specific eye, mouth, other mucous membrane, non-intact skin, or parental contact with blood or other potentially infectious material that results from the performance of an employee's duties. An exposure incident includes a human bite.

Occupational Exposure: Means reasonably anticipated skin, eye, mucous membrane, or parental contact with blood or other potentially infectious materials that may result from the performance of an employee's duties.

Regulated Waste: Means liquid, semi-liquid or other potentially infectious materials; contaminated items that would release blood or other potentially infectious materials in a liquid or semi-liquid state if compressed; items that are caked with dried blood or other potentially infectious material and are capable of releasing these materials during handling; contaminated sharps; and pathological and microbiological wastes other potentially infectious materials.

SESIP: Sharps with engineered sharps injury protection, defined as a non-needle sharp or needle device used for withdrawing body fluids, or administering medications or other fluids, with a built-in safety feature that reduces the risk of exposure.

Needle-less systems: means a device that does not use needles for the collection or withdrawal of body fluids, the administration of medication or fluids, any other procedure involving the potential for occupational exposure to blood borne pathogens due to injuries from contaminated sharps.

D. EXPOSURE ASSESSMENT/ DETERMINATION

When an employee is hired or an employee changes jobs within the District, the following assessment process takes place to ensure that they are assessed, and if necessary, trained in the appropriate work practice controls:

1. The employee's job classification and the tasks and the procedures he/she will perform are evaluated by the classification and tasks list which are identified in the ECP.
2. If the employee is transferring from one job to another within the District, the job classifications and tasks/procedures pertaining to the previous position are also checked against these lists.
3. Based on the assessment, the employees occupational exposure risk will be identified and documented. And necessary training will follow.

Those employees who are determined to have occupational exposure risk to blood or other potentially infectious materials (OPIM) **MUST COMPLY** with the procedures and work practices outlined in this Exposure Control Plan (ECP).

Classification 1: Employees who provide first aid or healthcare as a primary component of their position are potentially exposed to blood or other potentially infectious material (OPIM). It is recommended that employees in this classification receive a pre-exposure vaccination and comply with all components of the regulation. All employees in this job classification are covered under this regulation.

- Health Service Employees
- Nurses

Classification 2: Employees who provide first aid, healthcare or are required to clean up blood or other potentially infectious material (OPIM) as an auxiliary component of their position are potentially exposed to blood or other potentially infectious material (OPIM). It is recommended that employees in this classification receive a pre-exposure vaccination and comply with all components of the regulation. Identify specific employees in this job classification and the tasks they perform where potential exposure to blood or OPIM occurs. Also included are employees who have potential for other occupational exposure to bloodborne pathogens such as blood/OPIM contact with mucous membranes (eyes, nose, mouth) or blood/OPIM contact with skin or the piercing of mucous membranes of the skin barrier through such events as needle sticks, bites, cuts, abrasions, etc.

Employees identified under Classification 2 are fully covered under the Blood Borne Pathogen Standard.

Any other employee who reasonably expects exposure to blood or other potentially infectious materials should contact Human Resources immediately.

E. ENGINEERING & WORK PRACTICES CONTROLS

Work practice controls will be utilized to eliminate or minimize exposure to employees. Where occupational exposure remains after institution of these controls, personal protective equipment shall also be utilized. The following work practices shall be followed:

- Wear disposable gloves. Do not reuse disposable gloves and wash your hands with soap and water after removing gloves. If utility gloves are used, decontaminate them appropriately by washing with detergent and water and disinfecting according to procedure.
- Wear safety goggles if there is potential for contaminants splashing in the eyes.
- Wear a mask if there is potential for contaminants splashing in the mouth or nose.
- If your skin is not covered, wear additional protective clothing.
- Use an absorbent material as a barrier between you and the blood source.
- In the event you become exposed to any blood or OPIM, wash the area with soap and water or flush mucous membranes immediately and report it to the Nurse and/or appropriate Supervisor so an evaluation can be made and professional medical attention can be provided.

UNIVERSAL PRECAUTIONS

Universal precautions will be observed in the school district to prevent contact with blood or other potentially infectious materials. All blood or other potentially infectious material will be considered infectious regardless of the perceived status of the source individual. Any employee encountering blood or other body fluids is to treat them as being infectious, and use necessary personal protection and work practice controls listed in this section.

- Assume everyone is infected with HIV, Hepatitis B or other blood borne pathogens.
- Avoid skin exposure to body fluids.
- Use a barrier to keep fluids from contact with your skin (i.e. gloves, masks, aprons, sleeves).
- Be careful with sharps and dispose of sharps such as needles, lancets or contaminated broken glass in a puncture-resistant container. Use tongs or other equipment to pick up broken glass contaminated with blood or OPIM. Use disposable equipment whenever possible.
- Dispose of items soiled with potentially infected fluids in leak-proof bags or containers.
- Wash hands thoroughly for 15-20 seconds, minimum, with soap and water.
- Clean up spills of potentially infected fluids with soap and water and disinfect spill area

HAND WASHING

Hand-washing facilities (running water, liquid soap, single use towels or air dryers) are readily accessible to all employees. In the event hand-washing facilities are not immediately available, antiseptic hand cleaner will be provided. Hand and/or skin will be washed with soap and water as soon as possible.

Hand washing is the first line of defense against infectious disease and is one of the universal precautions. Proper hand washing procedures include the use of warm water and soap, hands should be wetted and soap applied to hands and wrists, scrubbing between fingers and using a nailbrush for finger nails, wash a minimum of 15 seconds. Air dry or single use towels should be used to dry hands.

SHARPS HANDLING

- The Blood-borne Pathogen Exposure Control Committee will maintain a sharps injury log and related documentation.

- The Blood-borne Pathogen Exposure Control Committee will annually review the need for safer needle devices as they become available and involve the employees (non-managerial) in identifying and choosing the devices.
- Intermediate School District 917, except in extraordinary circumstances, does not provide needles for student or staff use. The designation of an extraordinary circumstance will be determined by a Licensed School Nurse with approval of their supervisor. Students needing injections/blood testing will provide their own supplies to do their own testing/injections. Students with limitations that prevent them from self-administration may be provided assistance by district staff after appropriate staff training.
- Sharps will not be removed or recapped unless it is demonstrated that an alternative is not feasible (i.e. EpiPens) and approval from the Licensed School Nurse Lead is obtained. Needles and other contaminated sharps will not be bent, recapped or removed. Shearing or breaking of the contaminated needles is absolutely prohibited. As soon as possible after use, contaminated sharps should be placed in appropriate marked storage/disposal containers.
- Mechanical devices such as tongs or dust pan and broom will be available to pick up contaminated sharps to avoid any direct contact. Contaminated glass will not be picked up by hand. Appropriate gloves as provided by the employer should be used when handling any contaminated sharps.

SHARPS CONTAINERS

- Sharps containers are provided in the health office at each school.
- Contaminated needles or other contaminated sharps will not be bent, recapped, removed, sheared or purposely broken unless it is demonstrated that an alternative is not feasible.
- Contaminated sharps are discarded immediately or as soon as feasible in containers that are closable, puncture resistant, leak proof on sides and bottom, and labeled or color-coded. Containers are easily accessible and located in each health office. The containers are maintained upright throughout use and replaced when full and at the end of the school year.
- Licensed School Nurse will be responsible for sharps disposal.
- When sharps containers are filled, the Licensed School Nurse will be contacted for final disposal.
- When moving containers of contaminated sharps from the area of use, the containers shall be closed immediately prior to removal or replacement to prevent spillage or protrusion of contents during handling, storage, transport or shipping.
- All facility containers for reusable sharps are puncture-resistant, labeled with a biohazard label and are leak-proof.
- All full sharps containers are taken to a local health care facility for disposal.

BODY FLUID CLEAN UP

Body fluid clean up is to be performed as soon as possible. In the event a custodian is not available, body fluid clean up supplies are available to employees for clean up use.

- Use gloves. Do not reuse disposable gloves. If utility gloves are used, decontaminate after use with soap and water and appropriate disinfectant.
- Use disposable towels and other absorbent materials to absorb spill.
- Clean spill area with soap and water or approved cleaning agent. Immediately utilize proper Environmental Protection Agency (EPA) registered disinfectant.

- Clean, followed by disinfect any contaminated object/items using approved solutions as already described.
- Dispose of waste in proper container.
- Discard contaminated items that cannot be cleaned into a lined container.
- If object is to be placed in mouth, e.g. mouth guard for football players, use applicable disinfectant and follow manufacturer's disinfectant directions
- Dispose of contaminated cleaning material in a lined container.

SELF MANAGEMENT

The principle of self management is that the person whose blood or other body fluids are exposed should themselves, where possible, manage treat, clean and dispose of the contaminated materials, to avoid contact and exposure to other parties involved in cleanup, treatment or help.

FIRST AID/HEALTHCARE

- Use gloves or other personal protective equipment.
- Use paper toweling or other absorbent material to wipe injury, if appropriate, allow person to rinse injury with running water.
- Place soiled materials into a lined waste container and direct person to perform as much of these procedures as possible.
- Soiled clothing should be removed and placed into a plastic bag for laundering, if feasible.
- Assist in cleaning affected area: use cotton swabs to apply medicine, if appropriate.
- Follow other procedures for care in minimizing direct contact with blood or body fluids.
- Wash hands thoroughly.

Note: If you do not have access to personal protective equipment (PPE) or exposure control kits, assist the injured person on self-care for him/herself where feasible. Place a barrier between yourself and the injury if you need to provide assistance.

- Mouth Pipetting and Suctioning of Blood or OPIM is prohibited by employees.

EATING, DRINKING, SMOKING

In work areas where there is a reasonable likelihood of exposure to blood or other potentially infectious materials, employees are not to eat, drink, apply cosmetics or handle contact lenses. Food and beverages shall not be stored in close proximity to where blood or OPIM may be present.

F. PERSONAL PROTECTIVE EQUIPMENT AND WORK PRACTICES

All personal protective equipment used in District 917 will be provided without cost to employees. Personal protective equipment (PPE) will be chosen based on the anticipated exposure to blood or other potentially infectious materials. The protective equipment will be considered appropriate only if it does

not permit blood or OPIM to pass through or reach the employees' clothing, skin, eyes, mouth or other mucous membranes under normal conditions of use and for the duration of time which the protective equipment will be used. District 917 will ensure that employees use appropriate PPE through proper training and procurement. Under rare and extraordinary circumstances, an employee may decline to use PPE; these cases will be investigated and documented. We will repair, replace, clean and dispose of PPE at no costs to the employee. Hypoallergenic gloves and or cleansers shall be provided to employees that may be allergic/sensitive to materials normally provided.

PPE includes, but is not limited to:

GLOVES- used for first aid, cleanup, handling of the sharps, and when in contact with any blood or OPIM.

Disposable or single use gloves

If possible, before putting on gloves, wash your hands. After you have put gloves on, check for proper fit and punctures. Pull snug to ensure a good fit. To remove gloves, they shall be rolled down or pulled from the wrist to the fingers so that the glove is inside out. This minimizes contamination. Disposable gloves shall be placed in lined container and never reused.

Utility gloves

Can be used for blood clean up. They must be inspected prior to each use and discarded if their integrity is compromised. They must be cleaned and disinfected after use.

FACE SHIELD/ MASK- may be use during serious accident or clean up to prevent the splashing of fluids to the mucous membranes including nose, mouth and eyes.

CPR MASKS/MOUTHPIECES used for resuscitation may be used to avoid direct contact with blood or saliva during resuscitation.

OTHER- AS APPROPRIATE for example

Disposable gowns/lab coats, shoe covering generally may be used to prevent potential contamination, in case of an accident is advisable where the potential for blood splashing exists or contamination from handling materials.

G. HOUSEKEEPING

Clean and sanitary conditions shall be maintained at the work site.

- All contaminated equipment, environmental and work surfaces, will be cleaned and disinfected after contact with blood or OPIM as already noted under "Body Fluid Clean Up".
- Broken glass which may be contaminated will not be picked up directly with the hands. Tongs, forceps or a brush and dust pan will be used and the material disposed of in a sharps container. After contact with blood or OPIM this equipment will be cleaned and disinfected in "Body Fluid Clean Up".
- In the event that clothing or other washable materials are contaminated with blood or OPIM, the following conditions are applicable:
- Gloves are used throughout the handling process

- Contaminated laundry is handled as little as possible and bagged immediately. If laundered at District 917, appropriate cleaning and disinfection process will be utilized.
- Regulated Waste-

Few items in a school setting are deemed regulated waste. If a material is saturated to the point of dripping or would release fluid if compressed, then it would be considered regulated waste. All other contaminated items (gauze, Band-Aids, facial tissues) should be placed in a trash container designated for materials not meeting the definition of regulated waste.

Regulated waste shall be placed in containers that are closeable and constructed to contain all contents and prevent fluid leaks during handling, storage and transport.

Waste will be labeled or color coded and closed prior to removal. Disposal is done according to federal, state and local regulations. When possible, if 911 is called, the regulated waste will be sent with the ambulance.

H. HEPATITIS B VACCINE AND POST-EXPOSURE AND FOLLOW UP

Intermediate District 917 shall make available the Hepatitis B vaccine and vaccination series to all identified employees who have occupational exposure, and post exposure follow-up to employees who have had an exposure incident.

Intermediate District 917 shall ensure that all medical evaluations and procedures, including the Hepatitis B vaccine and vaccination series and post exposure follow-up, including prophylaxis, are:

- a) Made available at no cost to the employee;
- b) Made available to the employee at a reasonable time and place;
- c) Performed by or under the supervision of a licensed physician or by or under the supervision of another licensed healthcare professional;
- d) Provided according to the recommendations of the U.S. Public Health Service; and
- e) Hepatitis B vaccine titer will be provided at no cost to Classification 1 Employees who receive their Hepatitis B vaccines after February 2000 and with ongoing exposure to blood and injuries from sharps. Titer needs to be drawn within two months after completion of the three vaccination series to be accurate.

All laboratory tests shall be conducted by an accredited laboratory at no cost to the employee.

Hepatitis B vaccination shall be made available to all identified employees who have occupational exposure unless the employee has previously received the complete Hepatitis B vaccination series, antibody testing has revealed that the employee is immune, or the vaccine is contraindicated for medical reasons.

If the employee initially declines Hepatitis B vaccination, but at a later date, while still covered under the standard, decides to accept the vaccination, the vaccination shall then be made available.

Employees who decline the Hepatitis B vaccination are requested to sign a declination statement.

If a routine booster dose of Hepatitis B vaccine is recommended by the U.S. Public Health Service at a future date, such booster doses shall be made available.

I. EXPOSURE INCIDENTS

Intermediate District 917 Bloodborne Incident Procedure:

All exposure incidents shall be reported to a school nurse, or health designee.

Appropriate incident reports for BBP post exposure incidents will be completed by the employee and school nurse. The school nurse will advise the employee to seek a medical evaluation and follow-up with their own personal healthcare provider within 24 hours. The incident report and a return to work form is to be taken by the employee to their own personal healthcare provider. The employee will receive extensive counseling and necessary follow-up by their personal healthcare provider. Records will be maintained at the clinic site.

If a student is involved as the source person, either the student or the student's parent (if student is under age 18) will be contacted to have the source tested for HIV and Hepatitis B serological status. A consent form will also be requested.

A copy of the incident report is to be retained in a confidential file in the office of the employee designated to handle the Worker's Compensation Program.

Post Exposure Evaluation and Follow-up

The exposed employee shall immediately receive a confidential medical evaluation and follow-up done by their personal healthcare provider, including at least the following elements:

- a) Provision for a Hepatitis B Vaccination.
- b) Documentation of the route of exposure, and the circumstances under which the exposure incident occurred.
- c) Identification and documentation of the source individual, unless it can be established that identification is infeasible or prohibited by state or local law.
- d) The source individual's blood shall be tested as soon as feasible and after consent is obtained in order to determine HBV and HIV infectivity. If consent is not obtained, Intermediate District 917 shall establish that legally required consent cannot be obtained.
- e) When the source individual is already known to be infected with HBV or HIV, testing for the source individual's known HBV or HIV status need

- f) not be repeated.
- f) Results of the source individual's testing shall be made available to the exposed employee, and the employee shall be informed of applicable laws and regulations concerning disclosure of the identity and infectious status of the source individual.

Collections and testing of blood for HBV and HIV serological status will comply with the following:

- a) The exposed employee's blood shall be collected as soon as feasible and tested after consent is obtained.
- b) The employee will be offered the option of having their blood collected for testing of the employee's HIV/HBV serological status. The blood sample will be preserved for up to 90 days to allow the employee to decide if the blood should be tested for HIV serological status.

Healthcare Professional's Written Opinion

Within 15 days of the completion of the evaluation, Intermediate School District 917 shall obtain a copy of the evaluating healthcare professional's written opinion for post-exposure follow-up. This information provided to the employer shall be limited to the following information:

- a) Whether Hepatitis B vaccination is indicated.
- b) Whether Hepatitis B vaccination was given.
- c) A statement that the employee has been informed of the results of the evaluation.
- d) A statement that the employee has been told about any medical conditions resulting from exposure to blood or other potentially infectious materials which require further evaluation or treatment.

All other information shall remain confidential and not be included in the written report to the employer.

J. INFORMATION AND TRAINING

Intermediate District 917 shall ensure that training is provided at the time of initial assignment to task where occupational exposure may occur, and that it shall be repeated annually.

Training will be interactive and cover the following:

- a) An explanation of the standard and how to get a copy.
- b) A discussion of the epidemiology and symptoms of bloodborne disease.
- c) An explanation of the modes of transmission of bloodborne pathogen.
- d) An explanation of the District 917 Bloodborne Pathogen Exposure Control Plan and a method of obtaining a copy.

- e) The recognition of tasks that may involve exposure.
- f) An explanation of the use and limitations of methods to reduce exposure, for example engineering controls, work practices and personal protective equipment (PPE).
- g) Information on the use of gloves.
- h) Information of the Hepatitis B vaccination, including efficacy, safety, method of administration, benefits, and that it will be offered free of charge.
- i) Information on the appropriate action and persons to contact in an emergency involving blood or other potentially infectious materials.
- j) An explanation of the procedures to follow if an exposure incident occurs, including the method of reporting and medical follow-up.
- k) Information on the evaluation and follow-up required after an employee exposure incident.
- l) An explanation of the signs and labels.

K. RECORDKEEPING

Medical Records

The employer shall establish and maintain an accurate record for each employee with occupational exposure in accordance with 29 CFR 1910.1020.

This record shall include:

- a) The name and social security number of the employee.
- b) A copy of the employee's Hepatitis B vaccination status including the dates of all Hepatitis B vaccinations.
- c) The employer's copy of the healthcare professional's written opinion.
- d) A copy of information provided to the healthcare professional. This information cannot be released without written consent of the employee as required by OSHA regulations or by law.

The employer shall maintain this record for at least the duration of employment plus 30 years in accordance with 29 CFR 1910.1020.

Training Records

Intermediate District 917 is responsible for maintaining the following training records. These records will be kept by the Blood-borne Pathogen Exposure Control Committee and maintained in the District Office. Training records shall be maintained for three years from the date of training. The following information shall be documented:

- a) The dates of the training session.
- b) An outline describing the material presented.
- c) The names and qualifications of persons conducting the training.
- d) The names and job titles of all persons completing the training sessions.

Transfer of Records

If the employer ceases to do business and there is no successor employer to receive and retain the records for the prescribed period, the employer shall notify the Director, at least three months prior to their disposal and transmit them to the Director, if required by the Director to do so, within that three-month period.

Sharps Injury Log

The employer shall establish and maintain a sharps injury log for the recording of percutaneous injuries from contaminated sharps. The information in the sharps injury log shall be recorded and maintained in such manner as to protect the confidentiality of the injured employee. The sharps injury log shall contain, at a minimum:

- a) The type and brand of device involved in the incident.
- b) The department or work area where the exposure incident occurred, and,
- c) An explanation of how the incident occurred.

The requirement to establish and maintain a sharps injury log shall apply to any employer who is required to maintain a log of occupational injuries and illnesses under 29 CFR 1904. The sharps injury log shall be maintained for the period required by 29 CFR 1904.6.

Availability

A copy of this plan and the current OSHA standard will be available for review in the District Personnel Office, and the Health Office at Alliance Education Center and Dakota County Technical College. Also, each Special Education Assistant Director has a copy. The OSHA standard for bloodborne pathogens is also available at www.osha.gov.

All employee records shall be made available to the employee, employee's representatives, the Assistant Secretary of Labor for the Occupational Safety and Health Administration and the Director of the National Institute for Occupational Safety and Health, or designated representative, upon request.

L. EVALUATION AND REVIEW OF EXPOSURE CONTROL PLAN

The Exposure Control Plan shall be reviewed and updated at least annually and whenever necessary to reflect new or modified tasks and procedures which affect occupational exposure and to reflect new or revised employee positions with occupational exposure. The review and update of such plans shall also:

- a) Reflect changes in technology that eliminate or reduce exposure to bloodborne pathogens, if that technology is appropriate to tasks/procedures performed in Intermediate School District 917.
- b) Include documentation of annual consideration and implementation

of appropriate commercially available and effective safer medical devices designed to eliminate or minimize occupational exposure from tasks/procedures performed in ISD 917.

- c) Non-managerial employees directly responsible for tasks/procedures that create a potential exposure for injuries from contaminated sharps shall be solicited for input. The input shall be utilized in the identification, evaluation and selection of effective engineering work practice controls and will be documented in the exposure control plan.

M. Appendix

- OSHA Standard
- BBP Exposure Self Assessment & Response Process
- BBP 1: Health Services/Nursing Report of Employee's Exposure to Blood or other Potentially Infectious Materials (OPIMs)
- BBP 2: Exposed Employee Declination of Medical Evaluation
- BBP 3: Transmittal Letter to Healthcare Professional
- BBP 4: Exposed Employee's Consent/Declination for Blood Testing
- BBP 5: Source Individual Consent/Declination for Blood Testing
- BBP 6: Healthcare Professional Written Opinion
- BBP 7: Cleaning and Disinfection Procedures for Blood and Body Fluids

Board Approved May 6, 2008
Board Approved May 5, 2009
Board Approved May 4, 2010
Board Approved May 1, 2012
Board Approved May 7, 2013
Board Approved May 6, 2014

Intermediate School District 917

Section 1: Bloodborne Pathogens-Post-Exposure to Incident Packet

This packet has been developed as an informational guide on what to do when an employee is actually (or potentially) exposed to blood or other potentially infectious materials (OPIM). This packet contains the following important documents:

1. Bloodborne Pathogen (BBP) Exposure “Employee Self-Assessment and Immediate Response Process”
2. Additional Post-Exposure Instructions and Response Actions
3. Summary of Post-Exposure Forms Routing Process
4. Forms:

BBP1: Health Services/Nursing Report of Employee’s Exposure to Blood or Other Potentially Infectious Materials (OPIMs)

BBP2: Exposed Employee Declination of Medical Evaluation

BBP3: Transmittal Letter to Healthcare Professional

BBP4: Exposed Employee’s Consent/Declination for Blood Testing

BBP5: Source Individual consent/Declination for Blood Testing

BBP6: Healthcare Professional Written Opinion

BBP7: Cleaning and Disinfection Procedures for Blood and Body Fluids

The injured employee will begin to use this packet by reading and working through the BBP Exposure Self-Assessment and Response Process.

For assistance with this packet or process, please seek help from the school’s health services or the district OSHA consultant. Contact numbers are as follows:

District Health Services: Joan Asmus, 651-423-8152 or cell 651-230-6731
 Joan.Asmus@isd917.k12.mn.us
 Sayra Maberry, 952-707-4000 or cell 612-743-6716
 Sayra.maberry@isd917.k12.mn.us
 Ashley Lewis, 651-423-8130 or cell 612-849-1515
 Ashley.lewis@isd917.k12.mn.us

District 917 OSHA Consultant: Val Whitmer, 651-423-8229

Section 2: Additional Post-Exposure Instructions and Response Actions

Intermediate School District 917 (ISD 917) employees who experience a work-related exposure to blood or any other potentially infectious agent (OPIM) are encouraged to seek medical care immediately. Exposed employees are allowed to seek a medical evaluation through a provider of their choice, at no cost to the employee.

Additionally, ISD 917 has identified Apple Valley Medical Clinic as an optional, primary provider for post-exposure health care services.

Contact Information:

Apple Valley Medical Clinic
14655 Galaxie Avenue
Apple Valley, MN 55124
952-432-6161

The purpose of medical care is to discuss the event with a qualified health care professional and obtain baseline blood antibody levels for Hepatitis B and HIV (Human Immunovirus). Based on the health care provider's recommendation, the exposed employee and source individual may be given an opportunity to accept or decline having their blood drawn and tested, or drawn and held for future testing. In addition, the exposed employee could be offered and provided with a hepatitis vaccine and/or gamma globulin to prevent development of hepatitis or medication to deter disease development, if deemed necessary.

General Instructions:

1. Review and work through the "BBP Exposure Self-Assessment & Response Process" form with the assistance of your Assistant Director/District 917 Health Services. The process continues only if you have experienced an "exposure." (Indicated by one or more YES answers on page 1 of the BBP Exposure Self-Assessment & Response Process form.)
2. Complete the "Health Services/Nursing Report of Employee's Exposure to Blood or OPIMs" form (BBP1) with your LSN and send the form to LSN. This should be done as soon after the incident as possible, but in every case it must be done within 24 hours of the incident.

NOTE:

- If you choose not to seek a medical evaluation, complete the "Exposed Employee Declination of Medical Evaluation" form (BBP2) with the assistance of your Health Services LSN. Send the original to LSN and keep a copy of the form for your records.
 - If you choose not to seek a medical evaluation and have signed the form, you may stop at this point in the process.
3. Complete the "Transmittal Letter to Healthcare Professional" form (BBP3) with the assistance of you LSN. Take this form to the medical care provider of your choice. Give the form directly to the doctor or nurse and ask that they process the form, as indicated.
 4. Complete the "Exposed Individual- Consent/Declination for Testing" (BBP4) with the assistance of your Assistant Director or LSN *or take to clinic to complete.*
 5. Complete the "Source Individual - Consent/Declination for Blood Testing" (BBP5) with the assistance of your Assistant Director or LSN *or take to clinic to complete.* The source individual may go to his/her own medical provider to provide a blood sample for testing and follow up care. *The consent form should go with the source individual and be given to the medical provider administering the test and treatment. If a minor child is involved or you are unable to get the adult source individual to sign this form, involve the Assistant Director or the Special Education Director.*

6. Obtain medical care within 24 hours. You may go to your usual health care provider or health clinic for this exam. **Take this booklet with you.**
 - Give the medical provider a copy of the “Health Care Professional Written Opinion” form (BBP 6) to complete, as appropriate. *The provider is asked to send the completed form back to the district.*
7. Provide copies of all event-related documents to LSN. Communicate with your supervisor regarding job restrictions, return-to-work date or other appropriate information.

Section 3: Summary of Bloodborne Pathogens Post Exposure Program

Forms and Routing Directions

- All forms will ultimately be submitted to designated LSN.
- Take the forms indicated below to your health care provider/physician with the enclosed copy of the OSHA regulation-29 CFR 1910.1030, Occupational Exposure to Bloodborne Pathogens. (Please note: all forms are located on web site: Post Exposure to Blood Borne Pathogen in addition to being in this packet)
- Health Care Provider/physician: Send Copies of the completed forms:
 1. BBP3: Transmittal Letter to Healthcare Professional
 2. BBP4: Exposed Employee’s Consent/Declination for Blood Testing
 3. BBP5: Source Individual consent/Declination for Blood Testing
 4. BBP6: Healthcare Professional Written Opinion

To designated Health Services 917 LSN at:

Alliance Education Center, Attention: Ashley Lewis
 Cedar School, Attention: Sayra Maberry
 DASH, PACES, TESA, DCALS, Attention: Joan Asmus

- Complete form BBP2: Exposed Employee Declination of Medical Evaluation *ONLY if* the employee does not warrant medical attention. Forward to Health Services, Attention (above).

Form #	Page #	Routing	Form Title	
		Take with you to health care provider	Send to Health Services/917 LSN	
A/I	*	copy	copy	Accident injury report
First Report of Injury	*	copy	original	First Report of Injury Privacy Statement
BBP1		copy	original	Health Services/Nursing Report of Employee’s Exposure to Blood or Other Potentially Infectious Materials (OPIMs)
BBP2		copy	original	Exposed Employee Declination of Medical Evaluation
BBP3		original	original	Transmittal Letter to Healthcare Professional
BBP4		original	copy	Exposed Employee’s Consent/Declination for Blood Testing
BBP5		original	copy	Source Individual consent/Declination for Blood Testing
BBP6		original	original	Healthcare Professional Written

				Opinion
BBP7		Not applicable	Not applicable	Cleaning and Disinfection Procedures for Blood and Body Fluids

* See Workmans compensation forms available through
http://www.isd917.k12.mn.us/Worker_s_Compensation_Forms.html

- Employee Report of Accident Injury
- First Report of Injury
- Privacy Statement

Section 4: BBP Exposure Self-Assessment & Response Process

Employee Name: _____ Today's Date: _____

***** ATTENTION INJURED EMPLOYEE *****

Please follow the steps listed below:

1. Seek immediate first aid from health service LSN/health service designee. Call 917 Licensed School Nurse.
2. Answer the following questions to determine if the incident you've been involved in should be considered an "exposure" to bloodborne pathogens or other potentially infectious materials (OPIMs). Any YES answer means an "exposure" has occurred. Initial your answers. Make sure to ask for clarification if you're not sure of any answer!
3. **Questions: Did the contact with blood OR other potentially infectious materials (OPIMs) include any of the following:**

Initials	Yes	No
Blood or OPIMs in your eyes, nose or mouth?		
Blood or OPIMs in contact with your broken skin (less than 24 hours old), including cuts or open skin rashes, or breaking of your skin in a bite?		
Penetration of your skin by a blood or OPIM contaminated sharp (needle, lancet, glass, teeth, etc.)?		

4. If you answered **NO to All** of the questions above, *an exposure did not occur* and medical attention for exposure to blood or OPIMs is not required. Other medical attention may still be appropriate. You may stop here and give this form to your supervisor, with appropriate incident or injury report, as applicable. Please ask for help if you're not sure what to do next.
5. If you answered YES to any of the above questions, do the following:
 - Report the incident to your supervisor immediately.
 - Complete a Health Services/Nursing Report of Employee Exposure to Blood" (Form BBP1) with your LSN. Send the form as soon as possible (within 24 hrs.) to LSN.
 - You are encouraged to obtain medical care within 24 hours of the exposure. Take all forms indicated in the routing directions on page 4 of this booklet (or bring the entire packet if you're not sure.)
 - Call your physician to notify them that you will be coming in for medical care right away (or as very soon as possible.) Ask the clinic for travel directions.
 - If you choose to decline medical services at this time, you must sign the Exposed Employee Declination of Medical Services (Form BBP2), found on page 7 of this booklet. Send the signed form to LSN and keep a copy for your records.
 - Ensure all documentation related to the event is given to 917 LSN.

Form BBP1: Health Services/Nursing Report of Employee's Exposure to Blood or OPIMs

Employee Name: _____ Birth Date: _____ Job Title: _____ Work Location: _____ Work Phone: _____
Incident Report
Date of Exposure: _____ Time of Exposure _____ A.M. _____ P.M. Location/Building: _____ Room # (or location) _____ Describe what happened: _____ _____ _____
Was a needle, lancet, glass or other sharp object involved? _____ Yes _____ No Type of body fluid involved: <input type="checkbox"/> Blood <input type="checkbox"/> Other body fluid (name) _____ What part of employee's body was involved: <input type="checkbox"/> Eyes <input type="checkbox"/> Nose <input type="checkbox"/> Mouth <input type="checkbox"/> Cut less than 24 hours old

The following information was obtained to assist in a medical evaluation of the incident:

1. Severity of exposure:
 - Percutaneous (skin piercing): Depth of injury: _____
 Was source fluid present at site of injury? Yes No
 - Mucous Membranes: Area Affected: _____ Length of time of exposure _____
 - Non-Intact Skin: Condition of Skin: Fresh Cut (>24 hrs.) Dermatitis Chapped
 Other: _____
2. Was personal protective equipment utilized: (if so, what type, e.g. gloves, face shield, etc.) _____ Yes No
3. Was the integrity of the personal protective equipment compromised? (e.g. gloves pierced) Yes No
4. Was clothing contaminated? Did appropriate disposal/laundrying procedures occur? Yes No
5. Did hand washing and/or flushing of mucous membrane occur as soon as possible? Yes No
6. Employee has been referred to a healthcare professional for medical evaluation and follow-up. Yes No

Name and location of Professional Clinic: _____

Source Information (Person whose blood contacted employee)
Name: _____ Student: _____ Staff: _____ Other: _____

It was explained to the employee that he/she was involved in an incident that could place him/her at risk for HBV (Hepatitis B Virus) or HIV (Human Immunodeficiency Virus).

The employee was informed of his/her rights to obtain post-exposure medical care including and examination and blood testing for HBV and HIV. The employee was also offered the opportunity to have a blood sample drawn and preserved for 90 days in the event that he/she might choose to have that sample tested.

It was explained to the employee that this examination may be obtained at no cost to the employee.

Signature: _____ Date: _____
 (Licensed School Nurse or Assistant Director)
 Signature: _____ Date: _____
 (Employee)

CC: Assistant Director of Special Education and Director of Special Education

Form BBP2: Post Exposure: Exposed Employee Declination of Medical Evaluation

The exposed employee must complete this form if she /he chooses not to receive medical care for a work-related exposure involving blood involving blood or OPIMs.

Employee Name: _____ **Job Title:** _____

Date of Exposure: _____ **School and Program Area:** _____

I understand that I have been involved in a workplace encounter with blood or body fluids that may place me at risk for HBV (Hepatitis B virus that causes liver disease) or HIV (Human Immunodeficiency Virus- the virus which causes AIDS).

I have been given the opportunity for a post-exposure follow up examination. Including testing of my blood for HBV and HIV.

I understand that I may have this examination through the physician/health care provider of my choice or at:

Apple Valley Medical Clinic
14655 Galaxie Avenue
Apple Valley, MN 55124
952-432-6161

Medical services will provided at no cost to me for work related incidents involving exposure to blood or other potentially infectious material. I understand that I am eligible for this examination even if I have been previously vaccinated against HBV.

I have been offered the opportunity to have a sample of my blood drawn and preserved for 90 days in the event that I might choose to have that sample tested at some point within 90 days.

Understanding the written information above, I decline any post exposure medical evaluation, blood sampling, blood testing, or follow-up examination at this time.

Employee signature

Date

Witness

Date

BBP3 Post Exposure Transmittal Letter to Healthcare Professional

Today’s Date: _____ Date of Exposure Incident: _____

Exposed Employee: _____ Date of Birth: _____

The identified employee has been exposed to blood or other potentially infectious body fluids, and requires a medical evaluation, as determined in OSHA Regulation 29 CFR 1910.1030, Occupational Exposure to Bloodborne Pathogens.

To assist in conduction the medical evaluation, we have attached the following information and forms:

- Copy of the OSHA standard 29CFR 1910.1030
- Health Services/ Nursing Report of Employee’s Exposure to Blood or OPIM’s (BBP 1)
- Exposed Individual – Consent/Declination for Blood Testing (BBP4)
(Results to be transmitted directly)
- Source Individual – Consent/Declination for Blood Testing (BBP 5)
(Results to be transmitted directly)
- Healthcare Professional Written Opinion Form (BBP6)

We request that you complete a confidential medical evaluation for the employee, including all appropriate treatments, counseling and evaluation of illnesses.

Your written opinion must be provided to Intermediate School District 917, including the limited information requested on the attached form (BBP 6). *All other medical information is maintained by your facility.* You may utilize the attached form BBP 6 or an alternative form that contains the required information.

Please return the written opinion within 12 days for timely distribution to the employee, ATTENTION HEALTH SERVICES/NURSE.

Thank you for your assistance. Should you have any questions, please contact the employer’s representative at the location listed below.

Sincerely,

Joan Asmus, Licensed School Nurse, LSN
 1300 145th Street
 Rosemount, MN 55068
 651-230-6731

Sayra Maberry, LSN
 Cedar School
 2140 Diffley Road
 Eagan, MN 55122
 952-707-4000

Ashley Lewis, LSN
 Alliance Ed. Center
 14300 Biscayne Ave.
 Rosemount, MN 55068
 651-423-8130

Form BBP4 Exposed Individual Consent or Declination for Blood Testing

Employee Name: _____ Today's Date: _____

Date of Incident: _____ Date of Birth: _____

Form BBP 4 asks for permission to test the exposed individual's blood. The exposed individual may have their blood drawn and tested by a medical provider of their choice or at Apple Valley Medical Clinic. Forms BBP 3 (Transmittal Letter) and BBP 6 (Health Care Professional Written Opinion) should go with the exposed individual and be given to the medical provider administering the test.

If the exposed individual declines to sign permission to have their blood tested, send form BBP 5 to District Health Services/Nursing incomplete. The district will review and assist in obtaining permission, as appropriate.

On the above date, an exposure incident as defined by the Federal and Minnesota State Bloodborne Pathogen Regulations occurred involving an employee performing his/her duties.

The regulation requires that a sample of blood be drawn as soon as possible from the source of the exposure and the exposed employee to determine if any infectious diseases (Hepatitis B and HIV) are present.

We are requesting to have your blood drawn and tested for HBV and HIV in order to provide the appropriate medical direction. If you are a minor, consent to have your blood drawn and tested must be given by your parent or guardian. You are not legally required to consent to having your blood drawn and tested. In the event that you decline to have your blood drawn and tested, however, we will not be able to determine whether you have been infected by either the Hepatitis B Virus (HBV) or the human immunodeficiency virus (HIV) or advise or counsel you on appropriate steps to take as a result of such infections.

Please read the following and, if you consent, sign and date the form. Directions will be provided on the location for the test and the cost, if not covered, will be paid by the district. You will be provided with the test results as soon as possible.

If you know you are infected with HBV or HIV and can provide medical records or documentation, no blood test is necessary.

1. I authorize and consent to testing of a sample of my blood for the following: (check only one)
 - Human Immunodeficiency Virus (HIV)
 - Hepatitis B Virus (HBV)
 - Both the Human Immunodeficiency Virus (HIV) and the Hepatitis B Virus (HBV)
 - Other: _____ (please indicate)
2. I understand that a positive HIV test does not necessarily mean a person has AIDS; testing can assist healthcare personnel in medical management and infectious disease control of the virus.
3. I understand that I should rely on my physician for information regarding the nature and purpose of the HIV/HBV test and the meaning and significance of the result of the test.
4. I understand that HIV/HBV testing is not always 100% accurate and that results may be "false negative" (negative results when the virus is actually present) or "false positive" (positive results when the virus is not present). If a positive result is obtained, additional tests will be done to attempt to confirm the test results.
5. I understand the results of the test will be confidential and will not be disclosed unless necessary for ISD # 917 to comply with the provisions of OSHA's Bloodborne Pathogen Regulation (29 CFR 1910.1030). If you are a source individual, disclosure will be made to the exposed employee and their healthcare professional.

6. I understand I can personally make arrangements to have my blood drawn, as authorized, or that arrangements will be made for me, with the assistance of district personnel or other designated parties.
7. I certify that this form has been fully explained to me, that I have read it or had it read to me, and that I understand its contents. I have been given an opportunity to ask questions about the test and I believe that I have sufficient information to give informed consent/declination.

Section 1	
<p>Name</p> <p>_____</p> <p>(Print Name/Other Legally Responsible Person)</p>	<p>Witness</p> <p>_____</p> <p>(Print Name/Witness)</p>
<p>_____</p> <p>Signature</p>	<p>_____</p> <p>Signature</p>

Section 2		
<p>I HAVE READ ALL INFORMATION CONTAINED ON THIS FORM, HAVE ASKED QUESTIONS WHERE ADDITIONAL INFORMATION WAS NECESSARY AND FULLY UNDERSTAND THE ISSUES INVOLVED IN THIS MATTER.</p>		
<p>I REFUSE TO HAVE MY BLOOD DRAWN AND TESTED AT THIS TIME OR DRAWN AND STORED FOR UP TO 90 DAYS FOR POSSIBLE FUTURE TESTING, UPON MY WRITTEN CONSENT.</p>		
<p>_____</p> <p>Signature</p>	<p>_____</p> <p>Date</p>	<p>_____</p> <p>Time</p>

Form BBP5 Source Individual Consent or Declination for Blood Testing

Name of Source Individual: _____ Today’s Date: _____

Date of Incident: _____ Date of Birth: _____

Form BBP 5 asks for permission to have your blood sampled and tested for HBV and HIV. The exposed individual may have their blood drawn and tested by a medical provider of their choice or at Apple Valley Medical Clinic. Forms BBP 3 (Transmittal Letter) and BBP 6 (Health Care Professional Written Opinion) should go with the exposed individual and be given to the medical provider administering the test.

If the source individual declines to sign permission to have their blood tested, send form BBP 5 to District Health Services/Nursing. The district will review and assist in obtaining permission, as appropriate.

On the above date, an exposure incident as defined by the Federal and Minnesota State Bloodborne Pathogen Regulations occurred involving an employee performing his/her duties.

The regulation requires that a sample of blood be drawn as soon as possible from the source of the exposure and the exposed employee to determine if any infectious diseases (Hepatitis B and HIV) are present.

We are requesting to have your blood drawn and tested for HBV and HIV in order to provide the appropriate medical direction. If you are a minor, consent to have your blood drawn and tested must be given by your parent or guardian. You are not legally required to consent to having your blood drawn and tested. In the event that you decline to have your blood drawn and tested, however, we will not be able to determine whether you have been infected by either the Hepatitis B Virus (HBV) or the human immunodeficiency virus (HIV) or advise or counsel you on appropriate steps to take as a result of such infections.

Please read the following and, if you consent, sign and date the form. Directions will be provided on the location for the test and the cost, if not covered, will be paid by the district. You will be provided with the test results as soon as possible.

If you know you are infected with HBV or HIV and can provide medical records or documentation, no blood test is necessary.

- 8. I authorize and consent to testing of a sample of my blood for the following: (check only one)
 - Human Immunodeficiency Virus (HIV)
 - Hepatitis B Virus (HBV)
 - Both the Human Immunodeficiency Virus (HIV) and the Hepatitis B Virus (HBV)
 - Other: _____ (please indicate)

- 9. I understand that a positive HIV test does not necessarily mean a person has AIDS;testing can assist healthcare personnel in medical management and infectious disease control of the virus.

- 10. I understand that I should rely on my physician for information regarding the nature and purpose of the HIV/HBV test and the meaning and significance of the result of the test.

- 11. I understand that HIV/HBV testing is not always 100% accurate and that results may be “false negative” (negative results when the virus is actually present) or “false positive” (positive results when the virus is not present). If a positive result is obtained, additional tests will be done to attempt to confirm the test results.

- 12. I understand the results of the test will be confidential and will not be disclosed unless necessary for ISD # 917 to comply with the provisions of OSHA’s Bloodborne Pathogen Regulation (29 CFR 1910.1030). If

you are a source individual, disclosure will be made to the exposed employee and their healthcare professional.

- 13. I understand I can personally make arrangements to have my blood drawn, as authorized, or that arrangements will be made for me, with the assistance of district personnel or other designated parties.
- 14. I certify that this form has been fully explained to me, that I have read it or had it read to me, and that I understand its contents. I have been given an opportunity to ask questions about the test and I believe that I have sufficient information to give informed consent/declination.

Section 1			
Name _____		Witness _____	
(Print Name/Other Legally Responsible Person)		(Print Name/Witness)	
Signature _____		Signature _____	
Date _____	Time _____	Date _____	Time _____

Section 2		
I HAVE READ ALL INFORMATION CONTAINED ON THIS FORM, HAVE ASKED QUESTIONS WHERE ADDITIONAL INFORMATION WAS NECESSARY AND FULLY UNDERSTAND THE ISSUES INVOLVED IN THIS MATTER.		
I REFUSE TO HAVE MY BLOOD DRAWN AND TESTED AT THIS TIME OR DRAWN AND STORED FOR UP TO 90 DAYS FOR POSSIBLE FUTURE TESTING, UPON MY WRITTEN CONSENT.		
Signature _____	Date _____	Time _____

BBP6: Healthcare Professional Written Opinion

Date: _____

Exposed Employee: _____ Date of Birth: _____

The above individual received a medical evaluation on _____ (date):

- For an occupational exposure to blood or other potentially infectious material
- As source individual involved in a potential BBP exposure incident

The Intermediate School District #917 provided the required information necessary for the evaluation. Please indicate the following:

- Hepatitis B vaccine was provided
- Hepatitis B vaccine was not provided

Notes: _____

- The above individual was informed as to the results of the evaluation
- The individual was informed about medical conditions resulting from the exposure that may require further evaluation or treatment.

Notes: _____

- All other medical information is maintained at the healthcare professional’s facility

Please forward this form or similar form to the attention of Health Services/Nurse:

Joan Asmus, Licensed School Nurse, Lead
1300 145th Street
Rosemount, MN 55068
651-230-6731
Fax: 651-423-8776

Sayra Maberry, BSN, LSN
Cedar School
2140 Diffley Road
Eagan, MN 55122
952-707-4000
Fax: 952-7070-4002

Ashley Lewis
Alliance Ed. Center
14300 Biscayne Ave.
Rosemount, MN 55068
651-423-8130
Fax: 651-423-8120

Date sent to ISD 917: _____

(Clinic Name and Phone Number)

(Print Name of Health Care Professional)

(Signature of Health Care Professional)

(Signature of Parent/Guardian, if applicable)

BBP7: Cleaning & Disinfecting Procedures for Blood and Body Fluids

Materials Needed

- _____ “Caution Wet Floor” or “Do Not Enter” signs, as needed
- _____ Disposable vinyl or nitrile gloves.
- _____ Disposable cloth or paper towels or absorbent granules or disposable cardboard pieces.
- _____ Pail containing soap & water (or spray bottle of general cleaner).
- _____ Pail (or spray bottle) of rinse water.
- _____ EPA approved disinfectant (tuberculocidal disinfectant) or Lysol Brand II TM Spray Disinfectant (MUST use for all body fluid clean up involving possible blood)

1. PROTECT YOURSELF AND THE AREA

- Secure the area with “Wet Floor” or “Do Not Enter” signs.
- Put on the disposable gloves.

2. REMOVE BODY FLUIDS SAFELY

- Soak up liquids with absorbent, disposable towels.
- If there is a large volume, use absorbing granules. Pick up debris with cardboard pieces.
- For carpet, vacuum granular remains if necessary.
- Place debris and disposable materials used in plastic bag.

3. CLEAN AND DISINFECT THE AREA

- **CLEAN** the area with soap and water or general cleaning agent. Use disposable towels.
- **RINSE WITH CLEAR WATER.** Use disposable towels.
- **APPLY DISINFECTANT ** and allow to air dry (at least 10 minutes).**
- **CARPET** Use the same process as above. Extra agitation, cleaning agent, and water may be necessary. Repeat wash until blood or body fluids are gone. Rinse and apply disinfectant. Allow to air dry.

****AN APPROPRIATE DISINFECTANT IS:**

- EPA APPROVED (Environmental Protection Agency Approved as “sterilant”) or
- Tuberculocidal (lists on the bottle that it is capable of killing tuberculosis) or Lysol Spray Disinfectant
- Bleach & Water Solution

To prepare bleach solution, mix 2 teaspoonfuls bleach to one quart water.

BLEACH SOLUTION MUST BE MIXED DAILY.

DO NOT MIX BLEACH WITH ANY OTHER CHEMICALS OR PRODUCTS.

LABEL BLEACH SOLUTIONS AND KEEP OUT OF REACH OF CHILDREN.

4. FINISHING

Clean and disinfect any mops, brooms, brushes, dust pans, etc. used in the cleaning process. Remove your gloves and dispose of in plastic trash bag and seal. Discard in regular trash.

WASH YOUR HANDS COMPLETELY.

Intermediate School District #917 School Board

RESOLUTION

Board member _____ introduced the following Resolution:

WHEREAS, Intermediate School District #917 provides educational services to member and non-member districts throughout Dakota County and beyond, and

WHEREAS, the quality of these educational opportunities offered by Intermediate School District #917 are unquestionably high, and

WHEREAS, Intermediate School District #917 students have demonstrated a high degree of success as a result of their participation in Intermediate School District #917 programs, and

WHEREAS, the success of Intermediate School District #917 programs and student achievement can be directly attributed to the talents and efforts of our licensed educators, and

WHEREAS, the week of May 4-8, 2015, has been designated as “Teacher Appreciation Week,”

NOW, THEREFORE, BE IT RESOLVED, by the School Board of Intermediate School District #917 and on behalf of the participating school districts, parents and students as follows:

That the School Board of Intermediate School District #917 formally recognizes the outstanding efforts and performance of its licensed staff and thanks these talented professionals for their service and dedication to the students of this intermediate district.

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in favor thereof: Dick Bergstrom, Deb Clark, Dan Cater, Bob Erickson, Ron Hill, Jill Lewis, Vanda Pressnall, Joanne Mansur, Melissa Sauser,

and the following voted against the same: none.

Whereupon said resolution was declared duly passed and adopted.

Enacted by the School Board of Intermediate School District #917 this 5th day of May, two thousand and fifteen.

**SUMMARY OF PERSONNEL ITEMS RECOMMENDED
FOR ACTION AT BOARD MEETING OF MAY 5, 2015**

EFFECTIVE 2015-2016

NEW HIRES:

Natalie Bormann, Health Associate, effective September 3, 2015.

Amy Kaufman, Teacher of the Deaf/Hard of Hearing, effective August 27, 2015.

Ashley Schaefer, Special Education Teacher, effective August 27, 2015.

RE-HIRES:

Heidi Helm, Special Education Teacher, effective July 1, 2015.

CHANGE IN STATUS:

Joan Asmus, Licensed School Nurse, increase from .9 FTE to 1.0 FTE effective August 31, 2015, for the 2015-2016 school year only.

Karen Doenges, Speech Language Pathologist, continue at 1.0 FTE effective August 31, 2015, for the 2015-2016 school year only.

Roxann Johnson, DHH Teacher, continue at .8 FTE effective August 31, 2015, for the 2015-2016 school year only.

Betsy Koepke, School Psychologist, one year Leave of Absence request effective August 31, 2015, through June 10, 2016.

Kristin Kustrich, Information Management Assistant II, effective July 1, 2015.

Jon Mulville, English Teacher, one year Leave of Absence request effective August 31, 2015, through June 10, 2016.

Adrienne Turzynski, Board Certified Behavior Analyst, Maternity Disability and Parental Leave effective July 22, 2015, with a return date of December 9, 2015.

Teri Welch, Accounts Receivable Clerk, continue at 949 hours per year effective July 1, 2015.

RESIGNATIONS & TERMINATIONS:

Brenda Crissinger, Teacher of the Deaf/Hard of Hearing, effective August 7, 2015.

DISTRICT 917 CANDIDATE SUMMARY—EMPLOYMENT RECOMMENDATION

DATE: April 13, 2015	Teaching Licenses Held:
NAME: Natalie Bormann	
Position: Health Associate	
College: Secondary: Special Education: x District:	Recommended Salary : \$22.51 hourly
	Employment Date: 9/3/15

Education:

	Institution	Graduated (yes or no)	Major	Degree/ Diploma
High School	Farmington High	Yes	Generals	Diploma
Technical College	DCTC	Yes	LPN	LPN Cert.
College				
Other				

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities

Total Years Experience

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities
ISD 917	9/13	6/14	Health Associate
Accurate Home Care	9/12	9/13	Home Care Nurse
Eilen and Son's Trucking	2/10	2/13	Secretary

Total Years Experience 5

Remarks:

Natalie will be a health associate in the TEA Program located in Apple Valley.

2015-16

To Bd 5/5/15

DISTRICT 917 CANDIDATE SUMMARY—EMPLOYMENT RECOMMENDATION

DATE: April 14, 2015	Teaching Licenses Held:
NAME: Heidi Helm	
Position: JSC Teacher	
College: Secondary: Special Education: x District:	Recommended Salary : \$48,266
	Employment Date: 7/1/15

Education:

	Institution	Graduated (yes or no)	Major	Degree/ Diploma
High School	Simley High School	Yes	Generals	Diploma
Technical College				
College	St. Cloud State	Yes	Special Education	BA
	St. Mary's	No	Educational Leadership	No
Other				

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities
ISD 917	1/15	6/15	Long Term Substitute
Stillwater Public Schools	7/13	8/13	ESY Teacher
So. Washington County Schools	8/12	6/13	Special Ed. Teacher
St. Paul Public Schools	8/10	6/12	Special Ed. Teacher
So. St. Paul Public Schools	8/06	6/10	Special Ed. Teacher

Total Years Experience 12 yrs

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities

Total Years Experience

Remarks:

Heidi will be a teacher at the JSC replacing Dustin Rotegard.

2015-16

To Bd 5/5/15

DISTRICT 917 CANDIDATE SUMMARY—EMPLOYMENT RECOMMENDATION

DATE: March 11, 2015	Teaching Licenses Held: DHH
NAME: Amy Kaufman	
Position: Teacher	
College: Secondary: Special Education: x District:	Recommended Salary : 70,924.00
	Employment Date: 8/27/15

Education:

	Institution	Graduated (yes or no)	Major	Degree/ Diploma
High School	St. Paul Central High	Yes	Generals	Yes
Technical College				
College	University of St. Thomas	Yes	DCD	
	University of MN	Yes	DHH, Women Studies, Psych.	MA
Other				

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities
Bloomington Schools	1/2000	6/2015	DHH Teacher
New Teacher Center	8/2014	6/2015	Online Mentor
Temple Israel	9/2009	6/2012	Religious Teacher

Total Years Experience 6

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities

Total Years Experience

Remarks:

Amy will be a DHH Teacher working out of Lakeville North High School.

2015-16

To Bd 5/5/15

DISTRICT 917 CANDIDATE SUMMARY--EMPLOYMENT RECOMMENDATION

DATE: 4/27/15	Teaching Licenses Held: N/A
NAME: Kristin Kustrich	
Position: Information Management Asst. 2	
Please circle one: Secondary	Recommended Salary: \$38,826
	Employment Date: July 1, 2015

Education:

	Institution	Graduated (yes or no)	Major	Degree/ Diploma
High School				
Technical College	Inver Hills CC	Yes	Executive Secretary	AAS
College				
Other				

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities
ISD 917	9/2009	Current	Admin. Asst. 2
Lawrence Interiors	1/2005	2009	Clerical
Intek Plastics	6/1996	1/2002	Sr. Secretary

Total Years Business/Industry Work Experience: 15.5

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities

Total Years Teaching Experience _____

Remarks:

DISTRICT 917 CANDIDATE SUMMARY—EMPLOYMENT RECOMMENDATION

DATE: April 20, 2015	Teaching Licenses Held:
NAME: Ashley Schaefer	
Position: Teacher	
College: Secondary: Special Education: x District:	Recommended Salary : \$51,506
	Employment Date: 8/27/15

Education:

	Institution	Graduated (yes or no)	Major	Degree/Diploma
High School	Canfield High, Ohio	Yes	Generals	Yes
Technical College				
College	Ohio University	Yes	Special Education	BA
	OH/Ashland University	Yes	Educational Leadership	Masters

Teaching Experience:

Employer (most recent first)	From	To	Position/Responsibilities
ISD 622	8/13	6/15	Special Ed. Teacher
Madison South Elementary	8/10	8/13	6 th Grade Intervention Specialist

Total Years Experience 5

Business/Industry Work Experience:

Employer (most recent first)	From	To	Position/Responsibilities

Total Years Experience

Remarks:

Ashley will be a teacher in the SUN Program at Alliance Education Center.

427 WORKLOAD LIMITS FOR CERTAIN SPECIAL EDUCATION TEACHERS

I. PURPOSE

The purpose of this policy is to establish general parameters for determining the workload limits of special education staff who provide services to children with disabilities receiving direct special education services 60 percent or less of the instructional day.

II. DEFINITIONS

A. Special Education Staff; Special Education Teacher

“Special education staff” and “special education teacher” both mean a teacher employed by the school district who is licensed under the rules of the Minnesota Board of Teaching to instruct children with specific disabling conditions.

B. Direct Services

“Direct services” means special education services provided by a special education teacher when the services are related to instruction, including cooperative teaching.

C. Indirect Services

“Indirect services” means special education services provided by a special education teacher which include ongoing progress reviews; cooperative planning; consultation; demonstration teaching; modification and adaptation of the environment, curriculum, materials, or equipment; and direct contact with children with disabilities to monitor and observe.

D. Workload

“Workload” means a special education teacher’s total number of minutes required for all due process responsibilities, including direct and indirect services, evaluation and reevaluation time, management of individualized education programs (IEPs), travel time, parental contact, and other services required in the IEPs.

III. GENERAL STATEMENT OF POLICY

A. Workload limits for special education teachers shall be determined by the appropriate special education administrator, in consultation with the building principal and the superintendent.

B. In determining workload limits for special education staff, the school district shall take into consideration the following factors: student contact minutes, evaluation and reevaluation time, indirect services, management of IEPs, travel time, and

other services required in the IEPs of eligible students.

IV. COLLECTIVE BARGAINING AGREEMENT UNAFFECTED

This policy shall not be construed as a reopening of negotiations between the school district and the special education teachers' exclusive representative, nor shall it be construed to alter or limit in any way the managerial rights or other authority of the school district set forth in the Public Employers Labor Relations Act or in the collective bargaining agreement between the school district and the special education teachers' exclusive representative.

Legal References: Minn. Stat. § 179A.07, Subd. 1 (Inherent Managerial Policy)
Minn. Rule 3525.0210, Subps. 14, 27, 44, and 49 (Definitions of “Direct Services,” “Indirect Services,” “Teacher,” and “Workload”)
Minn. Rule 3525.2340, Subp. 4.B. (Case Loads for School-Age Educational Service Alternatives)



Dakota County Area Learning School

Home of Career & Technical Education

Intermediate School District 917 is an Equal Opportunity Educator and Employer

DCALS Office • 651.423.8458 • 651.423.8263 • 651.423.8287 • Fax 651.423.8760

Eric Van Brocklin, Principal

TO: John Christiansen, Supt.
FROM: Eric Van Brocklin, Principal
RE: Lead Teacher positions
DATE: April 17, 2015

I am writing to respectfully recommend the following staff members for the lead teacher positions for the 2015-2016 school year.

<u>Name</u>	<u>Comment</u>
Dale Engman	Dakota County Area Learning School (Tech)
Erin Mahnke	Dakota County Area Learning School (DCALS)
Don Williams	Dakota County Area Learning School (North)

EVB



Melissa Schaller
Director of Special Education

To: John Christiansen
Superintendent

From: Melissa Schaller 
Director of Special Education

Re: 2015-2016 Special Education Lead Teacher Assignments

Date: April 15, 2015

The position of lead teacher provides assistance to the staff and to the administration in a variety of ways including:

- Being available to staff in the absence of the assistant director
- Completing intake meetings
- Monitoring due process
- Attending team meetings as an administrative designee
- Serving as a mentor
- Assisting in crisis management
- Developing curriculum and supporting equipment needs

Based on review of interested applicants, I am recommending that the following individuals be appointed as lead teachers for the 2015-2016 school year:

Name	Program
Brenda Tollefson	DASH/PACES/TESA
Lori Klein	Visually Impaired
Amy Swaney	Cedar SUN and Apple Valley TEA and IDEA
Meghan Dobson	IDEA/SUN – AEC
Dawn Epps	YTP, JSC, Anthony Louis, Options, Related Services and Curriculum

These assignments are subject to an annual appointment by the school board.

Intermediate School District #917

Adopted Budget

2015 - 2016

05/05/2015

FY16 ISD 917 ENROLLMENT PROJECTIONS

Special Education Program

Program	Oct 1, 2014 Actual Headcount			Oct 1, 2015 Estimated Projection		
	Special Education	General Education	Total	Special Education	General Education	Total
Anthony Lewis	3	6	9	3	6	9
DASH	37	0	37	37	0	37
DCALS/WHALC	38	0	38	38	0	38
DHH	45	0	45	45	0	45
IDEA	51	0	51	51	0	51
JSC	25	19	44	25	19	44
Options	6	10	16	6	10	16
PACES	24	0	24	30	0	30
SUN	91	0	91	109	0	109
TEA	35	0	35	41	0	41
TESA	78	0	78	78	0	78
Youth Transition Program	34	23	57	34	23	57
Total Student Headcount	467	58	525	497	58	555

Secondary Vocational Programs

PROGRAM	Oct 1, 14 Actual Headcount	Oct 1, 15 Est. based on school projections
Career Exporation	26	30
Computer Networking	13	10
Computer Repair	9	8
Computer Gaming	22	38
Construction Trades	23	17
Food Industry Careers	14	17
Work Experienced	10	5
Fundamental Chef	39	40
Graphics	23	20
Heavy Duty Truck	26	20
Medical Careers	53	50
Nanoscience Technology	0	0
Vehicle Service	51	50
Total Student Headcount	309	305

Alternative programs

PROGRAM	2014-15 est ADM's	2015-16 Est. ADM's
DCALS	159	159
WHALC	50	50
Ext Year On-line	10	10
Total Student Headcount	219	219

ISD 917 Hours and Rate Comparison Secondary Education & Special Education Programs

Secondary Technical Center Programs:

	2014-15 Est. Hrly Rates		2015-16 Est. Hrly Rates		% change
Secondary Career and Technical Programs Average Rate	\$	13.64	\$	14.40	5.57%
Career Exploration Program Rate	\$	15.26	\$	12.23	-19.86%
Food Industry Careers Program Rate	\$	19.38	\$	16.99	-12.33%
	2014-15 Est. Billable Hours		2015-16 Est. Billable Hours		% change
Secondary Technical Center Student Billable Hours		107,532		106,140	-1.29%
DCALS South Student Billable Hours (unweighted)		165,996		165,996	0.00%
DCALS North Student Billable Hours (unweighted)		52,200		52,200	0.00%
DCALS Ext. Day Student Billable Hours (unweighted)		10,440		10,440	0.00%
Total Student Billable Hours		336,168		334,776	-0.41%

Special Education Programs:

	2014-15 Est. Hrly Rates		2015-16 Est. Hrly Rates		% change
Special Education Resource Program Average Rate	\$	42.70	\$	44.39	3.96%
Purchase of Services Agreements Average Cost per F.T.E.	\$	102,159.03	\$	102,334.50	0.17%
	2014-15 Est. Billable Hours		2015-16 Est. Billable Hours		% change
Special Education Resource Student Billable Hours		449,033		478,622	6.59%
Special Education Purchase of Service Billable Hrs		31,889		33,085	3.75%
Total Student Billable Hours		480,922		511,707	6.40%

Intermediate School District 917

2015-2016

Overview of Adopted Budget as of 5/05/2015

Fund #	Fund Name	Projected Fund Balance 6/30/2015	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2016
1	Secondary	1,747,829	3,446,967	3,455,519	1,739,277
2	Special Education	3,224,580	26,135,851	25,853,699	3,506,732
5	Gen Capital Exp.	1,285,031	582,758	569,408	1,298,381
10	Institutional Support	0	509,317	509,317	0
13	Secondary Resale	12,485	49,389	49,389	12,485
14	Special Ed Resale	11,409	8,000	8,000	11,409
15	917 Support Services	671	10,000	10,000	671
	Total Operating Fund	6,282,005	30,742,282	30,455,332	6,568,955
3	Food and Nutrition	0	126,970	126,970	0
6	Capital Projects (Bldg)	111,337	0	37,500	73,837
7	Debt Service	0	0	0	0
8	Trust Fund	1,035	1,666	2,347	354
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-663,488	147,178	263,770	-780,080
21	Self Funded Dental Ins. Plan	238,101	350,000	350,000	238,101
	Total Funds	5,968,990	31,368,096	31,235,919	6,101,167

The general funds projected reserved/unassigned fund balance as of 6/30/16
Preliminary operating fund balance \$ 6,568,955

Preliminary operating fund balance as a percentage of expenditures 21.57%
Excluding restricted fund balance (fund 5) 17.64%

**Intermediate School District 917
Balance Sheet - GASB 54 Fund Balances
Governmental Funds as of June 30, 2016**

	General Fund								Food Service	Capitol Projects	Debt Service	Trust Fund	Agency Fund	Internal Service Fund	Self Funded Dental
	Fund 1	Fund 2	Fund 5	Fund 10	Fund 13	Fund 14	Fund 15	Fund 3	Fund 6	Fund 7	Fund 8	Fund 9	Fund 20	Fund 21	
Nonspendable:															
Inventories															
Prepaid Expenses															
Restricted for:															
health and safety															
basic skills															
compensatory															
deferred maintenance projects															
operating capitol			1,298,381						73,837						
safe schools levy															
self funded dental plan														238,101	
OPEB													-780,080		
other fund activities															
Committed for:															
fund balance for next year operations															
Assigned for:															
next year severance pay															
next year retiree health insurance															
school carryover budgets															
Scholarships											354				
encumbrances															
Unassigned for:															
unassigned	1,739,277	3,506,732	0	0	12,485	11,409	671								
15-16 Adopted Fund Balance	\$ 1,739,277	3,506,732	1,298,381	0	12,485	11,409	671	0	73,837	0	354	0	-780,080	238,101	6,101,167
14-15 Revised Fund Balance	\$ 1,747,829	3,224,580	1,285,031	0	12,485	11,409	671	0	111,337	0	1,035	0	-663,488	238,101	5,968,990
Change	-8,552	282,152	13,350	0	0	0	0	0	-37,500	0	-681	0	-116,592	0	132,177

Intermediate School District 917

Expenditure Comparison

2014-15 Revised Budget and 2015-16 Adopted Budget

Fund #	Description	FY 14-15 Exp. Budget	FY 15-16 Exp. Budget	Difference	Percent Change
1	Secondary	3,486,449	3,455,519	-30,930	-0.89%
2	Special Ed.	23,129,592	25,853,699	2,724,107	11.78%
5	Capital Improvements	589,401	569,408	-19,993	-3.39%
10	Institutional Support	521,151	509,317	-11,834	-2.27%
13	Secondary Resale	148,931	49,389	-99,542	-66.84%
14	Special Ed Resale	15,000	8,000	-7,000	-46.67%
15	917 Support Services	45,000	10,000	-35,000	-77.78%
	Total Operating Fund	27,935,524	30,455,332	2,519,808	9.02%
3	Food and Nutrition	114,081	126,970	12,889	11.30%
6	Building Fund	0	37,500	37,500	100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	3,389	2,347	-1,042	-30.75%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	217,320	263,770	46,450	21.37%
21	Self Funded Dental Ins. Plan	350,000	350,000	0	0.00%
	Total Funds	28,620,314	31,235,919	2,615,605	9.14%

Highlight of significant changes between 2014-15 revised vs. 2015-16 adopted expenditures

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 3rd page of this document.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 3rd page of this document.
- Fund 13 Decrease due to closing Graphics Production Center and discontinuing construction of house.
- Fund 14 Red Brick Resale decline due to change over to closing TESA Store and healthy food offerings
- Fund 15 Reduction in shared legal services based on prior years history of utilization from member districts and attorney's billing direct to member districts.
- Fund 3 Anticipate increase in meals served with growth in our SUN and TEA programs.
- Fund 6 Expenditures to cover telecommunication infrastructure and signage at New TEA Location.
- Fund 20 Actuarial increase in liabilities driven by increase in present value of future benefits for active employees.

FY15 vs. FY16 staffing and budget comparison

Fund 1

DCALS South	Decrease 1.0 FTE English Teacher, change over of senior staff and benefits	-1	FTE's	(\$106,400)
Extended Day/TWA	Decrease .4 FTE licensed staff	-0.4		(\$24,000)
District Wide	Overhead allocation for I.T. FY16 project			\$13,800
	Reduction in reemployment insurance			(\$16,000)
	DCTC nursing services contract covered under safe school levy running fund 2			(\$15,750)
	Workers Compensation Insurance			\$6,400
	Total Changes in Fund 1	-1.4		-\$141,950

Fund 2

D/HH Program	Increase 1.0 FTE Teacher, 1.6 FTE interpreters, 1.4 FTE PA	4	FTEs	\$155,400
IDEA Program	Decrease 1.0 FTE Teacher, 2.0 FTE PA and 1.0 FTE SA	-4	FTEs	(\$144,400)
PACES Program	Increase 1.0 FTE Teacher, 3 PA	4	FTEs	\$144,400
SUN Program	Increase 3.0 FTE Teacher and 11.0 FTE Classroom Asst.	14	FTEs	\$492,000
TEA Program	Increase 1.0 FTE teacher, 1.0 FTE Mental Hlth Pract., 6.0 FTE PA, .62 FTE custodial contract	8.62	FTEs	\$319,500
	Net increase using fund balance \$150,00 to build out new lease space			\$130,000
YTP Program	Net decrease overall in supplies/equipment in FY15 new program			(\$65,650)
District Wide Increases	1 Assistant Director/principal	1	FTE	\$145,000
	2.0 FTE Behavior Analysts	2	FTEs	\$140,000
	.23 FTE Admin Assistant	0.23	FTE	\$6,500
	1.0 FTE School Psychologist	1	FTE	\$56,500
	.10 FTE School Nurse	0.1	FTE	\$7,200
	1.0 FTE Health Associate	1	FTE	\$40,000
	1.0 FTE Dape Teacher	1	FTE	\$56,500
	.80 FTE Occupational Therapist	1	FTE	\$56,500
	1.0 FTE Speech Language Pathologist	1	FTE	\$56,500
	.2 FTE Physically Therapist	0.2	FTE	\$11,300
	.5 FTE PHD Teacher	0.5	FTE	\$42,000
	2 Vans replaced			\$75,000
	Workers Compensation Insurance			\$35,000
	DCTC nursing services contract covered under safe school levy running fund 2			\$15,750
	Lease Spaces			\$247,000
	Overhead allocation for I.T. FY16 project			\$57,500
District Wide Decreases	Reduction Basic Skills, CIMP and Prone restraint Grants Discontinued			(\$64,524)
	Total Changes in Fund 2	35.65		\$2,014,976

Net Changes

\$1,873,026

To: School Board Members
Superintendent John Christiansen

From: Nicolle Roush

Date: May 5, 2015

Subject: Revised ISD #917 Flex Choice Plan

Pertinent Facts:

1. ISD 917's flex benefit plan and summary documents are reviewed by Corporate Health Systems and updated with any necessary changes to ensure compliance with all rules and regulations.
2. The flex benefit plan document incorporates one amendment located beginning on page page 8 under section 5.4 (m) Changes due to reduction in hours or enrollment in an Exchange plan. This language provides guidance on revoke coverage under our group health plan.
3. The flex benefit summary document for employees also incorporates this amendment on page 3 under III 5 addresses the employees question on if they may change their elections during the plan year.

Recommendation: School Board approves the revised ISD 917's Flex Benefit Plan and Summary documents.

**INTERMEDIATE SCHOOL DISTRICT 917
FLEXIBLE BENEFITS PLAN**

TABLE OF CONTENTS

**ARTICLE I
DEFINITIONS**

2.1 ELIGIBILITY3
2.2 EFFECTIVE DATE OF PARTICIPATION3
2.3 APPLICATION TO PARTICIPATE.....3
2.4 TERMINATION OF PARTICIPATION.....3
2.5 TERMINATION OF EMPLOYMENT3
2.6 DEATH4

**ARTICLE III
CONTRIBUTIONS TO THE PLAN**

3.1 SALARY REDIRECTION.....4
3.2 APPLICATION OF CONTRIBUTIONS.....4
3.3 PERIODIC CONTRIBUTIONS.....4

**ARTICLE IV
BENEFITS**

4.1 BENEFIT OPTIONS4
4.2 HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT5
4.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT5
4.4 HEALTH INSURANCE BENEFIT5
4.5 DENTAL INSURANCE BENEFIT5
4.6 HEALTH SAVINGS ACCOUNT BENEFIT5
4.7 NONDISCRIMINATION REQUIREMENTS5

**ARTICLE V
PARTICIPANT ELECTIONS**

5.1 INITIAL ELECTIONS6
5.2 SUBSEQUENT ANNUAL ELECTIONS6
5.3 FAILURE TO ELECT6
5.4 CHANGE IN STATUS.....6

**ARTICLE VI
HEALTH FLEXIBLE SPENDING ACCOUNT**

6.1 ESTABLISHMENT OF PLAN9
6.2 DEFINITIONS.....9
6.3 FORFEITURES10
6.4 LIMITATION ON ALLOCATIONS10
6.5 NONDISCRIMINATION REQUIREMENTS10
6.6 COORDINATION WITH CAFETERIA PLAN11
6.7 HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS.....11

**ARTICLE VII
DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT**

7.1 ESTABLISHMENT OF ACCOUNT11
7.2 DEFINITIONS.....11

7.3	DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS.....	12
7.4	INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS.....	12
7.5	DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS	12
7.6	ALLOWABLE DEPENDENT CARE REIMBURSEMENT	12
7.7	ANNUAL STATEMENT OF BENEFITS	13
7.8	FORFEITURES	13
7.9	LIMITATION ON PAYMENTS.....	13
7.10	NONDISCRIMINATION REQUIREMENTS	13
7.11	COORDINATION WITH CAFETERIA PLAN	13
7.12	DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS.....	13

**ARTICLE VIII
BENEFITS AND RIGHTS**

8.1	CLAIM FOR BENEFITS.....	14
8.2	APPLICATION OF BENEFIT PLAN SURPLUS.....	15

**ARTICLE IX
ADMINISTRATION**

9.1	PLAN ADMINISTRATION.....	15
9.2	EXAMINATION OF RECORDS	16
9.3	PAYMENT OF EXPENSES	16
9.4	INSURANCE CONTROL CLAUSE.....	16
9.5	INDEMNIFICATION OF ADMINISTRATOR	16

**ARTICLE X
AMENDMENT OR TERMINATION OF PLAN**

10.1	AMENDMENT	17
10.2	TERMINATION.....	17

**ARTICLE XI
MISCELLANEOUS**

11.1	PLAN INTERPRETATION	17
11.2	GENDER AND NUMBER	17
11.3	WRITTEN DOCUMENT.....	17
11.4	EXCLUSIVE BENEFIT	17
11.5	PARTICIPANT'S RIGHTS	17
11.6	ACTION BY THE EMPLOYER	17
11.7	EMPLOYER'S PROTECTIVE CLAUSES	17
11.8	NO GUARANTEE OF TAX CONSEQUENCES.....	18
11.9	INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS.....	18
11.10	FUNDING	18
11.11	GOVERNING LAW	18
11.12	SEVERABILITY	18
11.13	CAPTIONS.....	18
11.14	CONTINUATION OF COVERAGE (COBRA)	18
11.15	FAMILY AND MEDICAL LEAVE ACT (FMLA)	19
11.16	HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)	19
11.17	UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)	19
11.18	COMPLIANCE WITH HIPAA PRIVACY STANDARDS.....	19
11.19	COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS.....	20

11.20	MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT	20
11.21	GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)	20
11.22	WOMEN'S HEALTH AND CANCER RIGHTS ACT	21
11.23	NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT.....	21

**INTERMEDIATE SCHOOL DISTRICT 917
FLEXIBLE BENEFITS PLAN**

INTRODUCTION

The Employer has amended this Plan effective January 1 2015, to recognize the contribution made to the Employer by its Employees. Its purpose is to reward them by providing benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires and needs. This Plan is a restatement of a Plan which was originally effective on January 1, 1990. The Plan shall be known as Intermediate School District 917 Flexible Benefits Plan (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

**ARTICLE I
DEFINITIONS**

1.1 **"Administrator"** means the Employer unless another person or entity has been designated by the Employer pursuant to Section 9.1 to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

1.2 **"Affiliated Employer"** means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 **"Benefit"** or **"Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under Section 4.1. Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.

1.5 **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.

1.6 **"Compensation"** means the amounts received by the Participant from the Employer during a Plan Year.

1.7 **"Dependent"** means any individual who qualifies as a dependent under an Insurance Contract for purposes of coverage under that Contract only or under Code Section 152 (as modified by Code Section 105(b)).

"Dependent" shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his/her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

1.8 **"Effective Date"** means January 1, 1990.

1.9 **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.1.

1.10 **"Eligible Employee"** means any Employee who has satisfied the provisions of Section 2.1.

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

1.11 **"Employee"** means any person who is employed by the Employer. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

1.12 **"Employer"** means Intermediate School District 917 and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, Affiliated or Adopting Employer.

1.13 **"Grace Period"** means, with respect to any Plan Year, the time period ending on the fifteenth day of the third calendar month after the end of such Plan Year, during which Medical Expenses and Employment-Related Dependent Care Expenses incurred by a Participant will be deemed to have been incurred during such Plan Year.

1.14 **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit.

1.15 **"Insurance Premium Payment Plan"** means the plan of benefits contained in Section 4.1 of this Plan, which provides for the payment of Premium Expenses.

1.16 **"Insurer"** means any insurance company that underwrites a Benefit under this Plan.

1.17 **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.

1.18 **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.

1.19 **"Plan"** means this instrument, including all amendments thereto.

1.20 **"Plan Year"** means the 12-month period beginning January 1 and ending December 31. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

1.21 **"Premium Expenses"** or **"Premiums"** mean the Participant's cost for the Benefits described in Section 4.1.

1.22 **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured Benefit is elected, sub-accounts shall be established for each type of insured Benefit.

1.23 **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

1.24 **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.25 **"Spouse"** means "spouse" as defined in an Insurance Contract for purposes of coverage under that Contract only or the "spouse," as defined under Federal law, of a Participant, unless legally separated by court decree.

ARTICLE II PARTICIPATION

2.1 ELIGIBILITY

Any Eligible Employee who was employed on the Effective Date of this Plan shall be eligible to participate hereunder as of such date. Any other Eligible Employee shall be eligible to participate hereunder 0 days after his initial date of employment with the Employer. Regardless of the preceding, an Eligible Employee shall be eligible to participate hereunder with respect to the Health Flexible Spending Account 0 day(s) after his initial date of employment with the Employer. However, any Eligible Employee who was a Participant in the Plan on the effective date of this amendment shall continue to be eligible to participate in the Plan.

2.2 EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee shall become a Participant effective as of the first day of the month coinciding with or next following the date on which he met the eligibility requirements of Section 2.1.

2.3 APPLICATION TO PARTICIPATE

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.4 hereof.

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

2.4 TERMINATION OF PARTICIPATION

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

- (a) **Termination of employment.** The Participant's termination of employment, subject to the provisions of Section 2.5;
- (b) **Death.** The Participant's death, subject to the provisions of Section 2.6; or
- (c) **Termination of the plan.** The termination of this Plan, subject to the provisions of Section 10.2.

2.5 TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his participation in the Benefit Options provided under Section 4.1 shall be governed in accordance with the following:

- (a) **Insurance Benefit.** With regard to Benefits which are insured, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid.
- (b) **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment related Dependent Care Expense reimbursements for claims incurred through the remainder of the Plan Year in which such termination occurs and submitted within 90 days after the end of the Plan Year, based on the level of the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- (c) **COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year before the end of the period for which payments to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account shall be applied and administered consistent with such further rights a Participant and his Dependents may be entitled to pursuant to Code Section 4980B and Section 11.14 of the Plan.

2.6 DEATH

If a Participant dies, his participation in the Plan shall cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to each specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

ARTICLE III CONTRIBUTIONS TO THE PLAN

3.1 SALARY REDIRECTION

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article IV.

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.1) and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

3.2 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

3.3 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

ARTICLE IV BENEFITS

4.1 BENEFIT OPTIONS

Each Participant may elect any one or more of the following optional Benefits:

- (1) Health Flexible Spending Account
- (2) Dependent Care Flexible Spending Account
- (3) Health Savings Account Benefit

In addition, except for the Health Savings Account Benefit, each Participant shall have a sufficient portion of his Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

- (4) Health Insurance Benefit
- (5) Dental Insurance Benefit

4.2 HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case Article VI shall apply.

4.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case Article VII shall apply.

4.4 HEALTH INSURANCE BENEFIT

(a) **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Insurance Contract for the Participant, his or her Spouse, and his or her Dependents.

(b) **Employer selects contracts.** The Employer may select suitable health Insurance Contracts for use in providing this health insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Insurance Contract shall be determined therefrom, and such Insurance Contract shall be incorporated herein by reference.

4.5 DENTAL INSURANCE BENEFIT

(a) **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's dental Insurance Contract. In addition, the Participant may elect either individual or family coverage under such Insurance Contract.

(b) **Employer selects contracts.** The Employer may select suitable dental Insurance Contracts for use in providing this dental insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such dental Insurance Contract shall be determined therefrom, and such dental Insurance Contract shall be incorporated herein by reference.

4.6 HEALTH SAVINGS ACCOUNT BENEFIT

Each Participant may elect to have a portion of his Salary Redirections contributed to a Health Savings Account, as defined in Code Section 223. The amounts contributed shall be subject to the terms of the Health Savings Account as established.

4.7 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.

(b) **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with the Code and regulations. Any act taken by the Administrator shall be carried out in a uniform and nondiscriminatory manner. With respect to any affected Participant who has had

Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

ARTICLE V PARTICIPANT ELECTIONS

5.1 INITIAL ELECTIONS

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

5.2 SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form to be provided by the Administrator, which spending account Benefit options he wishes to select. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

- (a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;
- (b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;
- (c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

5.3 FAILURE TO ELECT

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

5.4 CHANGE IN STATUS

- (a) **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains or loses eligibility for coverage, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Regardless of the consistency requirement, if the individual, the individual's Spouse, or Dependent becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

- (1) **Legal Marital Status:** events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
- (2) **Number of Dependents:** Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
- (3) **Employment Status:** Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
- (4) **Dependent satisfies or ceases to satisfy the eligibility requirements:** An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
- (5) **Residency:** A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and guidance thereunder, shall qualify as a change in status.

(b) **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for accident or health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

(c) **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) ("order") resulting from a divorce, legal separation, annulment, or change in legal custody which requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):

- (1) The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or
- (2) The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan and such coverage is actually provided.

(d) **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

(e) **Cost increase or decrease.** If the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

(f) **Loss of coverage.** If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.

(g) **Addition of a new benefit.** If, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.

(h) **Loss of coverage under certain other plans.** A Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

(i) **Change of coverage due to change under certain other plans.** A Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse's, former Spouse's or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse's, former Spouse's or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse's, former Spouse's or Dependent's employer.

(j) **Change in dependent care provider.** A Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in the dependent care provider. The availability of dependent care services from a new childcare provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).

(k) **Health FSA cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

(l) **Health Savings Account changes.** With regard to the Health Savings Account Benefit specified in Section 4.6, a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

(m) **Changes due to reduction in hours or enrollment in an Exchange Plan.** A Participant may prospectively revoke coverage under the group health plan (that is not a health Flexible Spending Account) which provides minimum essential coverage (as defined in Code §5000A(f)(1)) provided the following conditions are met:

Conditions for revocation due to reduction in hours of service:

(1) The Participant has been 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

(2) The revocation of coverage under the group health plan corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the revocation, 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 revoked.

The Administrator may rely on the reasonable representation of the Participant who is reasonably expected to have an average of less than 30 hours of service per week for future periods that the Participant and related individuals have enrolled or intend to enroll in another plan that provides minimum essential coverage for new coverage that is effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

Conditions for revocation due to enrollment in a Qualified Health Plan:

(1) The Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace (federal or state exchange) 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

(2) The revocation of the election of coverage under the group health plan corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the revocation 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 revoked.

The Administrator may rely on the reasonable representation of a Participant who has an enrollment opportunity for a Qualified Health Plan through a Marketplace that the Participant and related individuals have enrolled or intend to enroll in a Qualified Health Plan for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

ARTICLE VI HEALTH FLEXIBLE SPENDING ACCOUNT

6.1 ESTABLISHMENT OF PLAN

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly. There is an additional "limited FSA" designed to coordinate with a Health Savings Account and high deductible health plan.

6.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan, the terms below have the following meaning:

(a) **"Health Flexible Spending Account"** means the account established for Participants pursuant to this Plan to which part of their Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents may be reimbursed.

(b) **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:

(1) one of the 5 highest paid officers;

(2) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or

(3) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).

(c) **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means,

with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant who contributes to a Health Savings Account may only be reimbursed for medical expenses that are considered to be for dental, vision or preventive care expenses as allowed under Code Section 223.

A Participant may not be reimbursed for the cost of any medicine or drug that is not "prescribed" within the meaning of Code Section 106(f) or is not insulin.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or Dependent.

A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).

(d) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

6.3 FORFEITURES

The amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 6.7 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason, subject to Section 8.2.

6.4 LIMITATION ON ALLOCATIONS

(a) Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is \$2500.

(b) **Participation in Other Plans.** All employers that are treated as a single employer under Code Sections 414(b), (c), or (m), relating to controlled groups and affiliated service groups, are treated as a single employer for purposes of the statutory limit. If a Participant participates in multiple cafeteria plans offering health flexible spending accounts maintained by members of a controlled group or affiliated service group, the Participant's total Health Flexible Spending Account contributions under all of the cafeteria plans are limited to the statutory limit (as adjusted). However, a Participant employed by two or more employers that are not members of the same controlled group may elect up to the statutory limit (as adjusted) under each Employer's Health Flexible Spending Account.

(c) **Grace Period.** Payment of expenses from a previous year in the first months of the next Plan Year, the limit above applies to the Plan Year including the Grace Period. Amounts carried into the next Plan Year as part of the Grace Period shall not affect the limit for that next Plan Year.

6.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.

(b) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the next member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

6.6 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Health Flexible Spending Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

6.7 HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS

(a) **Expenses must be incurred during Plan Year.** All Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year including the Grace Period shall be reimbursed during the Plan Year subject to Section 2.5, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

(b) **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his Spouse or Dependents.

(c) **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time of incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

(d) **Grace Period.** Notwithstanding anything in this Section to the contrary, Medical Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.

(e) **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator.

ARTICLE VII DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

7.1 ESTABLISHMENT OF ACCOUNT

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

7.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan the terms below shall have the following meaning:

(a) **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.

(b) **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.

(c) **"Employment-Related Dependent Care Expenses"** means the amounts paid for expenses of a Participant for those services which if paid by the Participant would be considered employment related expenses under Code Section 21(b)(2). Generally, they shall include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

(1) If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section 7.2(d)(1) (or deemed to be, as described in Section 7.2(d)(1) pursuant to Section 7.2(d)(3)), or for a Qualifying Dependent as defined in Section 7.2(d)(2) (or deemed to be, as described in Section 7.2(d)(2) pursuant to Section 7.2(d)(3)) who regularly spends at least 8 hours per day in the Participant's household;

(2) If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and

(3) Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid or incurred to a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.

(d) **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,

(1) a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;

(2) a Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or

(3) a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).

(e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

7.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

7.4 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the portion of Cafeteria Plan Benefit Dollars that he has elected to apply toward his Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

7.5 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Participant pursuant to Section 7.12 hereof.

7.6 ALLOWABLE DEPENDENT CARE REIMBURSEMENT

Subject to limitations contained in Section 7.9 of this Program, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

7.7 ANNUAL STATEMENT OF BENEFITS

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under Section 7.6 during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

7.8 FORFEITURES

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.12 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

7.9 LIMITATION ON PAYMENTS

(a) **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any taxable year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000 (\$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

7.10 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination may not occur under Code Section 129(d).

(b) **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of the stock or of the capital or profits interest in the Employer.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination may not occur in violation of Code Section 129 it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

7.11 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

The Administrator shall direct the payment of all such Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year including the Grace Period and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

(a) The Dependent or Dependents for whom the services were performed;

- (b) The nature of the services performed for the Participant, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Participant;
- (d) If the services are being performed by a child of the Participant, the age of the child;
- (e) A statement as to where the services were performed;
- (f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- (g) If the services were being performed in a day care center, a statement:
 - (1) that the day care center complies with all applicable laws and regulations of the state of residence,
 - (2) that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
 - (3) of the amount of fee paid to the provider.
- (h) If the Participant is married, a statement containing the following:
 - (1) the Spouse's salary or wages if he or she is employed, or
 - (2) if the Participant's Spouse is not employed, that
 - (i) he or she is incapacitated, or
 - (ii) he or she is a full-time student attending an educational institution and the months during the year which he or she attended such institution.
- (i) **Grace Period.** Notwithstanding anything in this Section to the contrary, Employment-Related Dependent Care Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.
- (j) **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

**ARTICLE VIII
BENEFITS AND RIGHTS**

8.1 CLAIM FOR BENEFITS

- (a) **Insurance claims.** Any claim for Benefits underwritten by Insurance Contract(s) shall be made to the Insurer. If the Insurer denies any claim, the Participant or beneficiary shall follow the Insurer's claims review procedure.
- (b) **Dependent Care Flexible Spending Account or Health Flexible Spending Account claims.** Any claim for Dependent Care Flexible Spending Account or Health Flexible Spending Account Benefits shall be made to the Administrator. For the Health Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. For the Dependent Care Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth:
 - (1) specific references to the pertinent Plan provisions on which the denial is based;
 - (2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and

(3) an explanation of the Plan's claim procedure.

(c) **Appeal.** Within 60 days after receipt of the above material, the claimant shall have a reasonable opportunity to appeal the claim denial to the Administrator for a full and fair review. The claimant or his duly authorized representative may:

(1) request a review upon written notice to the Administrator;

(2) review pertinent documents; and

(3) submit issues and comments in writing.

(d) **Review of appeal.** A decision on the review by the Administrator will be made not later than 60 days after receipt of a request for review, unless special circumstances require an extension of time for processing (such as the need to hold a hearing), in which event a decision should be rendered as soon as possible, but in no event later than 120 days after such receipt. The decision of the Administrator shall be written and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, with specific references to the pertinent Plan provisions on which the decision is based.

(e) **Forfeitures.** Any balance remaining in the Participant's Health Flexible Spending Account or Dependent Care Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year and Grace Period (if applicable) shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6.3 or Section 7.8, whichever is applicable, unless the Participant had made a claim for such Plan Year, in writing, which has been denied or is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

8.2 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan. No amounts attributable to the Health Savings Account shall be subject to the benefit plan surplus.

ARTICLE IX ADMINISTRATION

9.1 PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

If the Employer elects, the Employer shall appoint one or more Administrators. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. An Administrator may resign by delivering a resignation in writing (or such other form as acceptable to both parties) to the Employer or be removed by the Employer by delivery of notice of removal (in writing or such other form as acceptable to both parties), to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan.

The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

- (a) To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- (b) To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- (c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;
- (d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- (e) To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;
- (f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- (g) To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such shall be paid if the Administrator decides in its discretion that the applicant is entitled to them. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;
- (h) To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

9.2 EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

9.3 PAYMENT OF EXPENSES

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

9.4 INSURANCE CONTROL CLAUSE

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

9.5 INDEMNIFICATION OF ADMINISTRATOR

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

**ARTICLE X
AMENDMENT OR TERMINATION OF PLAN**

10.1 AMENDMENT

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state or local laws, statutes or regulations.

10.2 TERMINATION

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Insurance Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such fund shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

**ARTICLE XI
MISCELLANEOUS**

11.1 PLAN INTERPRETATION

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 11.12.

11.2 GENDER AND NUMBER

Wherever any words are used herein in the masculine, feminine or neuter gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

11.3 WRITTEN DOCUMENT

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

11.4 EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

11.5 PARTICIPANT'S RIGHTS

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

11.6 ACTION BY THE EMPLOYER

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

11.7 EMPLOYER'S PROTECTIVE CLAUSES

(a) **Insurance purchase.** Upon the failure of either the Participant or the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in

question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.

(b) **Validity of insurance contract.** The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

11.8 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 under the Plan will be excludable from the Participant'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. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

11.9 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

11.10 FUNDING

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11.11 GOVERNING LAW

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the State of Minnesota.

11.12 SEVERABILITY

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

11.13 CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

11.14 CONTINUATION OF COVERAGE (COBRA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

11.15 FAMILY AND MEDICAL LEAVE ACT (FMLA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

11.16 HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

11.17 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

11.18 COMPLIANCE WITH HIPAA PRIVACY STANDARDS

(a) **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

(b) **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including genetic information and information about treatment or payment for treatment.

(c) **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Protected Health Information that consists of genetic information will not be used or disclosed for underwriting purposes.

(d) **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are designated and authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

(2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy official. The privacy official shall take appropriate action, including:

(i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

(ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

(iii) mitigation of any harm caused by the breach, to the extent practicable; and

(iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

(e) **Certification.** The Employer must provide certification to the Plan that it agrees to:

- (1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;
- (2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;
- (3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
- (4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;
- (5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;
- (6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;
- (7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;
- (8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;
- (9) If feasible, return or destroy all Protected Health Information 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 purpose 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
- (10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

11.19 COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

- (a) **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.
- (b) **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.
- (c) **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 11.18.

11.20 MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act and ERISA Section 712.

11.21 GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

11.22 WOMEN'S HEALTH AND CANCER RIGHTS ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

11.23 NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

IN WITNESS WHEREOF, this Plan document is hereby executed this _____ day of _____.

Intermediate School District 917

By _____
EMPLOYER

**INTERMEDIATE SCHOOL DISTRICT 917
FLEXIBLE BENEFITS PLAN
SUMMARY PLAN DESCRIPTION**

TABLE OF CONTENTS

**I
ELIGIBILITY**

1. When can I become a participant in the Plan? 1
2. What are the eligibility requirements for our Plan? 1
3. When is my entry date? 1
4. What must I do to enroll in the Plan? 1

**II
OPERATION**

1. How does this Plan operate? 1

**III
CONTRIBUTIONS**

1. How much of my pay may the Employer redirect? 2
2. What happens to contributions made to the Plan? 2
3. When must I decide which accounts I want to use? 2
4. When is the election period for our Plan?..... 2
5. May I change my elections during the Plan Year? 2
6. May I make new elections in future Plan Years? 3

**IV
BENEFITS**

1. Health Flexible Spending Account 3
2. Dependent Care Flexible Spending Account..... 4
3. Premium Expense Account 4
4. May I direct Plan contributions to my Health Savings Account? 4

**V
BENEFIT PAYMENTS**

1. When will I receive payments from my accounts? 5
2. What happens if I don't spend all Plan contributions during the Plan Year? 5
3. Family and Medical Leave Act (FMLA)..... 5
4. Uniformed Services Employment and Reemployment Rights Act (USERRA) 5
5. What happens if I terminate employment? 5
6. Will my Social Security benefits be affected? 6

**VI
HIGHLY COMPENSATED AND KEY EMPLOYEES**

1. Do limitations apply to highly compensated employees? 6

**VII
PLAN ACCOUNTING**

1. Periodic Statements 6

**VIII
GENERAL INFORMATION ABOUT OUR PLAN**

1. General Plan Information 6

2.	Employer Information	6
3.	Plan Administrator Information	6
4.	Service of Legal Process	7
5.	Type of Administration	7
6.	Claims Submission	7

**IX
ADDITIONAL PLAN INFORMATION**

1.	Claims Process	7
----	----------------------	---

**X
CONTINUATION COVERAGE RIGHTS UNDER COBRA**

1.	What is COBRA continuation coverage?	7
2.	Who can become a Qualified Beneficiary?	8
3.	What is a Qualifying Event?	8
4.	What factors should be considered when determining to elect COBRA continuation coverage?	9
5.	What is the procedure for obtaining COBRA continuation coverage?	9
6.	What is the election period and how long must it last?	9
7.	Is a covered Employee or Qualified Beneficiary responsible for informing the Plan Administrator of the occurrence of a Qualifying Event?	9
8.	Is a waiver before the end of the election period effective to end a Qualified Beneficiary's election rights?	10
9.	Is COBRA coverage available if a Qualified Beneficiary has other group health plan coverage or Medicare?	10
10.	When may a Qualified Beneficiary's COBRA continuation coverage be terminated?	10
11.	What are the maximum coverage periods for COBRA continuation coverage?	11
12.	Under what circumstances can the maximum coverage period be expanded?	11
13.	How does a Qualified Beneficiary become entitled to a disability extension?	11
14.	Does the Plan require payment for COBRA continuation coverage?	11
15.	Must the Plan allow payment for COBRA continuation coverage to be made in monthly installments?	11
16.	What is Timely Payment for COBRA continuation coverage?	12
17.	Must a Qualified Beneficiary be given the right to enroll in a conversion health plan at the end of the maximum coverage period for COBRA continuation coverage?	12
18.	How is my participation in the Health Flexible Spending Account affected?	12

**XI
SUMMARY**

**INTERMEDIATE SCHOOL DISTRICT 917
FLEXIBLE BENEFITS PLAN**

INTRODUCTION

We have amended the "Flexible Benefits Plan" that we previously established for you and other eligible employees. Under this Plan, you will be able to choose among certain benefits that we make available. The benefits that you may choose are outlined in this Summary Plan Description. We will also tell you about other important information concerning the amended Plan, such as the rules you must satisfy before you can join and the laws that protect your rights.

One of the most important features of our Plan is that the benefits being offered are generally ones that you are already paying for, but normally with money that has first been subject to income and Social Security taxes. Under our Plan, these same expenses will be paid for with a portion of your pay before Federal income or Social Security taxes are withheld. This means that you will pay less tax and have more money to spend and save.

Read this Summary Plan Description carefully so that you understand the provisions of our amended Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the legal Plan document, which governs the operation of the Plan. The Plan document is written in much more technical and precise language. If the non-technical language in this SPD and the technical, legal language of the Plan document conflict, the Plan document always governs. Also, if there is a conflict between an insurance contract and either the Plan document or this Summary Plan Description, the insurance contract will control. If you wish to receive a copy of the legal Plan document, please contact the Administrator.

This SPD describes the current provisions of the Plan which are designed to comply with applicable legal requirements. The Plan is subject to federal laws, such as the Internal Revenue Code and other federal and state laws which may affect your rights. The provisions of the Plan are subject to revision due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. We may also amend or terminate this Plan. If the provisions of the Plan that are described in this SPD change, we will notify you.

We have attempted to answer most of the questions you may have regarding your benefits in the Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other plan representative). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information About the Plan."

**I
ELIGIBILITY**

1. When can I become a participant in the Plan?

Before you become a Plan member (referred to in this Summary Plan Description as a "Participant"), there are certain rules which you must satisfy. First, you must meet the eligibility requirements and be an active employee. After that, the next step is to actually join the Plan on the "entry date" that we have established for all employees. The "entry date" is defined in Question 3 below. You will also be required to complete certain application forms before you can enroll in the Health Flexible Spending Account or Dependent Care Flexible Spending Account.

2. What are the eligibility requirements for our Plan?

You will be eligible to join the Plan if you were employed on our Plan's original effective date, which is January 1, 1990. If not, you will be eligible to join the Plan once you have completed 0 days of employment. However, you will be eligible to join the Health Flexible Spending Account once you have completed 0 day(s) of employment. Of course, if you were already a participant before this amendment, you will remain a participant.

3. When is my entry date?

Once you have met the eligibility requirements, your entry date will be the first day of the month coinciding with or following the date you met the eligibility requirements.

4. What must I do to enroll in the Plan?

Before you can join the Plan, you must complete an application to participate in the Plan. The application includes your personal choices for each of the benefits which are being offered under the Plan. You must also authorize us to set some of your earnings aside in order to pay for the benefits you have elected.

However, if you are already covered under any of the insured benefits, you will automatically participate in this Plan to the extent of your premiums unless you elect not to participate in this Plan.

**II
OPERATION**

1. How does this Plan operate?

Before the start of each Plan Year, you will be able to elect to have some of your upcoming pay contributed to the Plan. These amounts will be used to pay for the benefits you have chosen. The portion of your pay that is paid to the Plan is not subject to Federal income or Social Security taxes. In other words, this allows you to use tax-free dollars to pay for certain kinds of benefits and expenses which you normally pay for with out-of-pocket, taxable dollars. However, if you receive a reimbursement for an expense under the Plan, you cannot claim a Federal income tax credit or deduction on your return. (See the Article entitled "General Information About Our Plan" for the definition of "Plan Year.")

III CONTRIBUTIONS

1. How much of my pay may the Employer redirect?

Each year, we will automatically contribute on your behalf enough of your compensation to pay for the insurance coverage provided unless you elect not to receive any or all of such coverage. You may also elect to have us contribute on your behalf enough of your compensation to pay for any other benefits that you elect under the Plan. These amounts will be deducted from your pay over the course of the year.

2. What happens to contributions made to the Plan?

Before each Plan Year begins, you will select the benefits you want and how much of the contributions should go toward each benefit. It is very important that you make these choices carefully based on what you expect to spend on each covered benefit or expense during the Plan Year. Later, they will be used to pay for the expenses as they arise during the Plan Year.

3. When must I decide which accounts I want to use?

You are required by Federal law to decide before the Plan Year begins, during the election period (defined below). You must decide two things. First, which benefits you want and, second, how much should go toward each benefit.

If you are already covered by any of the insured benefits offered by this Plan, you will automatically become a Participant to the extent of the premiums for such insurance unless you elect, during the election period (defined below), not to participate in the Plan.

4. When is the election period for our Plan?

You will make your initial election on or before your entry date. (You should review Section I on Eligibility to better understand the eligibility requirements and entry date.) Then, for each following Plan Year, the election period is established by the Administrator and applied uniformly to all Participants. It will normally be a period of time prior to the beginning of each Plan Year. The Administrator will inform you each year about the election period. (See the Article entitled "General Information About Our Plan" for the definition of Plan Year.)

5. May I change my elections during the Plan Year?

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections. You are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the change in status. Currently, Federal law considers the following events to be a change in status:

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance; and
- A change in the place of residence of you, your spouse or dependent that would lead to a change in status, such as moving out of a coverage area for insurance.

In addition, if you are participating in the Dependent Care Flexible Spending Account, then there is a change in status if your dependent no longer meets the qualifications to be eligible for dependent care.

However, with respect to the Health Savings Account, you may modify or revoke your elections without having to have a change in status.

There are detailed rules on when a change in election is deemed to be consistent with a change in status. In addition, there are laws that give you rights to change health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, then you may revoke your elections and elect to receive on a prospective basis coverage under another plan with similar coverage. In addition, if we add a new coverage option or eliminate an existing option, you may elect the newly-added option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse's, former spouse's or dependent's employer.

These rules on change due to cost or coverage do not apply to the Health Flexible Spending Account, and you may not change your election to the Health Flexible Spending Account if you make a change due to cost or coverage for insurance or if you decide to participate in the Health Savings Account.

You may not change your election under the Dependent Care Flexible Spending Account if the cost change is imposed by a dependent care provider who is your relative.

You may revoke your coverage under the employer's group health plan outside of our open enrollment period, if your employment status changes from working at least 30 hours per week to less than 30 hours. This is regardless of whether the reduction in hours has resulted in loss of eligibility. You must show intent to enroll in another health plan.

You may also revoke your coverage under our Employer sponsored group health plan if you are eligible to obtain coverage through the health exchanges.

6. May I make new elections in future Plan Years?

Yes, you may. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the election period before a new Plan Year begins, we will assume you want your elections for insured benefits only to remain the same and you will not be considered a Participant for the non-insured benefit options under the Plan for the upcoming Plan Year.

IV BENEFITS

1. Health Flexible Spending Account

The Health Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code which are not covered by our insured medical plan and save taxes at the same time. The Health Flexible Spending Account allows you to be reimbursed by the Employer for expenses incurred by you and your dependents.

However, if you participate in a HSA, you can only be reimbursed by the Employer for out-of-pocket dental, vision or preventive care expenses incurred by you and your dependents.

If you are a HSA participant, drug costs, including insulin, may be reimbursed if they are considered for dental, vision or preventive care expenses.

You may be reimbursed for "over the counter" drugs only if those drugs are prescribed for you. You may not, however, be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long-term care expenses. A list of covered expenses is available from the Administrator.

The most that you can contribute to your Health Flexible Spending Account each Plan Year is \$2500. This includes salary reductions and employer contributions.

In order to be reimbursed for a health care expense, you must submit to the Administrator an itemized bill from the service provider. Amounts reimbursed from the Plan may not be claimed as a deduction on your personal income tax return. Reimbursement from the fund shall be paid at least once a month. Expenses under this Plan are treated as being "incurred" when you are provided with the care that gives rise to the expenses, not when you are formally billed or charged, or you pay for the medical care.

You may be reimbursed for expenses for any child until the end of the calendar year in which the child reaches age 26. A child is a natural child, stepchild, foster child, adopted child, or a child placed with you for adoption. If a child gains or regains eligibility due to these new rules, that qualifies as a change in status to change coverage.

Newborns' and Mothers' Health Protection Act: Group health plans generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable).

In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Women's Health and Cancer Rights Act: This plan, as required by the Women's Health and Cancer Rights Act of 1998, will reimburse up to plan limits for benefits for mastectomy-related services including reconstruction and surgery to achieve symmetry between the breasts, prostheses, and complications resulting from a mastectomy (including lymphedema). Contact your Plan Administrator for more information.

2. Dependent Care Flexible Spending Account

The Dependent Care Flexible Spending Account enables you to pay for out-of-pocket, work-related dependent day-care cost with pre-tax dollars. If you are married, you can use the account if you and your spouse both work or, in some situations, if your spouse goes to school full-time. Single employees can also use the account.

An eligible dependent is someone for whom you can claim expenses on Federal Income Tax Form 2441 "Credit for Child and Dependent Care Expenses." Children must be under age 13. Other dependents must be physically or mentally unable to care for themselves. Dependent Care arrangements which qualify include:

- (a) A Dependent (Day) Care Center, provided that if care is provided by the facility for more than six individuals, the facility complies with applicable state and local laws;
- (b) An Educational Institution for pre-school children. For older children, only expenses for non-school care are eligible; and
- (c) An "Individual" who provides care inside or outside your home: The "Individual" may not be a child of yours under age 19 or anyone you claim as a dependent for Federal tax purposes.

You should make sure that the dependent care expenses you are currently paying for qualify under our Plan.

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Generally, your reimbursements may not exceed the lesser of: (a) \$5,000 (if you are married filing a joint return or you are head of a household) or \$2,500 (if you are married filing separate returns); (b) your taxable compensation; (c) your spouse's actual or deemed earned income (a spouse who is a full time student or incapable of caring for himself/herself has a monthly earned income of \$250 for one dependent or \$500 for two or more dependents).

Also, in order to have the reimbursements made to you from this account be excludable from your income, you must provide a statement from the service provider including the name, address, and in most cases, the taxpayer identification number of the service provider on your tax form for the year, as well as the amount of such expense as proof that the expense has been incurred. In addition, Federal tax laws permit a tax credit for certain dependent care expenses you may be paying for even if you are not a Participant in this Plan. You may save more money if you take advantage of this tax credit rather than using the Dependent Care Flexible Spending Account under our Plan. Ask your tax adviser which is better for you.

3. Premium Expense Account

A Premium Expense Account allows you to use tax-free dollars to pay for certain premium expenses under various insurance programs that we offer you. These premium expenses include:

- Health care premiums under our insured group medical plan.
- Dental insurance premiums.

Under our Plan, we will establish sub-accounts for you for each different type of insurance coverage that is available. Also, certain limits on the amount of coverage may apply.

The Administrator may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described above. We will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment, are no longer eligible under the terms of any insurance policies, or when insurance terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

4. May I direct Plan contributions to my Health Savings Account?

Yes. Any monies that you do not apply toward available benefits can be contributed to your Health Savings Account, which enables you to pay for expenses which are not covered by our insured medical plan and save taxes at the same time. Please see your Plan Administrator for further details.

V
BENEFIT PAYMENTS

1. When will I receive payments from my accounts?

During the course of the Plan Year, you may submit requests for reimbursement of expenses you have incurred. Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. The Administrator will provide you with acceptable forms for submitting these requests for reimbursement. If the request qualifies as a benefit or expense that the Plan has agreed to pay, you will receive a reimbursement payment soon thereafter. Remember, these reimbursements which are made from the Plan are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes. Requests for payment of insured benefits should be made directly to the insurer. You will only be reimbursed from the Dependent Care Flexible Spending Account to the extent that there are sufficient funds in the Account to cover your request.

2. What happens if I don't spend all Plan contributions during the Plan Year?

If you have not spent all the amounts in your Health Flexible Spending Account or Dependent Care Flexible Spending Account by the end of the Plan Year, you may continue to incur claims for expenses during the "Grace Period." The "Grace Period" extends 2 1/2 months after the end of the Plan Year, during which time you can continue to incur claims and use up all amounts remaining in your Health Flexible Spending Account or Dependent Care Flexible Spending Account.

Any monies left at the end of the Plan Year and the Grace Period will be forfeited, except for amounts contributed to your Health Savings Account. Obviously, qualifying expenses that you incur late in the Plan Year or during the Grace Period for which you seek reimbursement after the end of such Plan Year and Grace Period will be paid first before any amount is forfeited. For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year. For the Dependent Care Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year. Because it is possible that you might forfeit amounts in the Plan if you do not fully use the contributions that have been made, it is important that you decide how much to place in each account carefully and conservatively. Remember, you must decide which benefits you want to contribute to and how much to place in each account before the Plan Year begins. You want to be as certain as you can that the amount you decide to place in each account will be used up entirely.

3. Family and Medical Leave Act (FMLA)

If you take leave under the Family and Medical Leave Act, you may revoke or change your existing elections for health insurance and the Health Flexible Spending Account. If your coverage in these benefits terminates, due to your revocation of the benefit while on leave or due to your non-payment of contributions, you will be permitted to reinstate coverage for the remaining part of the Plan Year upon your return. For the Health Flexible Spending Account, you may continue your coverage or you may revoke your coverage and resume it when you return. You can resume your coverage at its original level and make payments for the time that you are on leave. For example, if you elect \$1,200 for the year and are out on leave for 3 months, then return and elect to resume your coverage at that level, your remaining payments will be increased to cover the difference - from \$100 per month to \$150 per month. Alternatively your maximum amount will be reduced proportionately for the time that you were gone. For example, if you elect \$1,200 for the year and are out on leave for 3 months, your amount will be reduced to \$900. The expenses you incur during the time you are not in the Health Flexible Spending Account are not reimbursable.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage, you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

4. Uniformed Services Employment and Reemployment Rights Act (USERRA)

If you are going into or returning from military service, you may have special rights to health care coverage under your Health Flexible Spending Account under the Uniformed Services Employment and Reemployment Rights Act of 1994. These rights can include extended health care coverage. If you may be affected by this law, ask your Administrator for further details.

5. What happens if I terminate employment?

If you terminate employment during the Plan Year, your right to benefits will be determined in the following manner:

- (a) You will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.
- (b) You will still be able to request reimbursement for qualifying dependent care expenses incurred during the remainder of the Plan Year from the balance remaining in your dependent care account at the time of termination of employment. However, no further salary redirection contributions will be made on your behalf after you terminate. You must submit claims within 90 days after the end of the Plan Year in which termination occurs.
- (c) Your Health Savings Account amounts will remain yours even after your termination of employment.
- (d) For health benefit coverage and Health Flexible Spending Account coverage on termination of employment, please see the Article entitled "Continuation Coverage Rights Under COBRA." Upon your termination of employment, your participation in the Health Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit claims for health care expenses that were incurred before the end of the period for which

payments to the Health Flexible Spending Account have already been made. Your further participation will be governed by "Continuation Coverage Rights Under COBRA."

6. Will my Social Security benefits be affected?

Your Social Security benefits may be slightly reduced because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as our contribution to Social Security on your behalf.

**VI
HIGHLY COMPENSATED AND KEY EMPLOYEES**

1. Do limitations apply to highly compensated employees?

Under the Internal Revenue Code, highly compensated employees and key employees generally are Participants who are officers, shareholders or highly paid. You will be notified by the Administrator each Plan Year whether you are a highly compensated employee or a key employee.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. Federal tax laws state that a plan will be considered to unfairly favor the key employees if they as a group receive more than 25% of all of the nontaxable benefits provided for under our Plan.

Plan experience will dictate whether contribution limitations on highly compensated employees or key employees will apply. You will be notified of these limitations if you are affected.

**VII
PLAN ACCOUNTING**

1. Periodic Statements

The Administrator will provide you with a statement of your account periodically during the Plan Year that shows your account balance. It is important to read these statements carefully so you understand the balance remaining to pay for a benefit. Remember, you want to spend all the money you have designated for a particular benefit by the end of the Plan Year.

**VIII
GENERAL INFORMATION ABOUT OUR PLAN**

This Section contains certain general information which you may need to know about the Plan.

1. General Plan Information

Intermediate School District 917 Flexible Benefits Plan is the name of the Plan.

Your Employer has assigned Plan Number 501 to your Plan.

The provisions of your amended Plan become effective on January 1 2015. Your Plan was originally effective on January 1, 1990.

Your Plan's records are maintained on a twelve-month period of time. This is known as the Plan Year. The Plan Year begins on January 1 and ends on December 31.

2. Employer Information

Your Employer's name, address, and identification number are:

Intermediate School District 917
1300 145th Street East
Rosemount, Minnesota 55068
41-0961008

3. Plan Administrator Information

The name, address and business telephone number of your Plan's Administrator are:

Intermediate School District 917
1300 145th Street East
Rosemount, Minnesota 55068
(651) 423-8245

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

4. Service of Legal Process

The name and address of the Plan's agent for service of legal process are:
Intermediate School District 917
1300 145th Street East
Rosemount, Minnesota 55068

5. Type of Administration

The type of Administration is Employer Administration.

6. Claims Submission

Claims for expenses should be submitted to:

Corporate Health Systems, Inc.
PO Box 46390
Eden Prairie, MN 55344

IX ADDITIONAL PLAN INFORMATION

1. Claims Process

You should submit all reimbursement claims during the Plan Year. For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year. For the Dependent Care Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year. Any claims submitted after that time will not be considered.

Claims that are insured will be handled in accordance with procedures contained in the insurance policies. All other general requests should be directed to the Administrator of our Plan. If a dependent care or medical expense claim under the Plan is denied in whole or in part, you or your beneficiary will receive written notification. The notification will include the reasons for the denial, with reference to the specific provisions of the Plan on which the denial was based, a description of any additional information needed to process the claim and an explanation of the claims review procedure. Within 60 days after denial, you or your beneficiary may submit a written request for reconsideration of the denial to the Administrator.

Any such request should be accompanied by documents or records in support of your appeal. You or your beneficiary may review pertinent documents and submit issues and comments in writing. The Administrator will review the claim and provide, within 60 days, a written response to the appeal. (This period may be extended an additional 60 days under certain circumstances.) In this response, the Administrator will explain the reason for the decision, with specific reference to the provisions of the Plan on which the decision is based. The Administrator has the exclusive right to interpret the appropriate plan provisions. Decisions of the Administrator are conclusive and binding.

X CONTINUATION COVERAGE RIGHTS UNDER COBRA

Under federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), certain employees and their families covered under health benefits under this Plan will be entitled to the opportunity to elect a temporary extension of health coverage (called "COBRA continuation coverage") where coverage under the Plan would otherwise end. This notice is intended to inform Plan Participants and beneficiaries, in summary fashion, of their rights and obligations under the continuation coverage provisions of COBRA, as amended and reflected in final and proposed regulations published by the Department of the Treasury. This notice is intended to reflect the law and does not grant or take away any rights under the law.

The Plan Administrator or its designee is responsible for administering COBRA continuation coverage. Complete instructions on COBRA, as well as election forms and other information, will be provided by the Plan Administrator or its designee to Plan Participants who become Qualified Beneficiaries under COBRA. While the Plan itself is not a group health plan, it does provide health benefits. Whenever "Plan" is used in this section, it means any of the health benefits under this Plan including the Health Flexible Spending Account.

1. What is COBRA continuation coverage?

COBRA continuation coverage is the temporary extension of group health plan coverage that must be offered to certain Plan Participants and their eligible family members (called "Qualified Beneficiaries") at group rates. The right to COBRA continuation coverage is triggered by the occurrence of a life event that results in the loss of coverage under the terms of the Plan (the "Qualifying Event"). The coverage must be identical to the coverage that the Qualified Beneficiary had immediately before the Qualifying Event, or if the coverage has been changed, the coverage must be identical to the coverage provided to similarly situated active employees who have not experienced a Qualifying Event (in other words, similarly situated non-COBRA beneficiaries).

There may be other options available when you lose group health coverage. For example, you may be eligible to buy an individual plan through the Health Insurance Marketplace. By enrolling in coverage through the Marketplace, you may qualify for lower costs on

your monthly premiums and lower out-of-pocket costs. Additionally, you may qualify for a 30-day special enrollment period for another group health plan for which you are eligible (such as a spouse's plan), even if that plan generally doesn't accept late enrollees.

2. Who can become a Qualified Beneficiary?

In general, a Qualified Beneficiary can be:

(a) Any individual who, on the day before a Qualifying Event, is covered under a Plan by virtue of being on that day either a covered Employee, the Spouse of a covered Employee, or a Dependent child of a covered Employee. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

(b) Any child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, and any individual who is covered by the Plan as an alternate recipient under a qualified medical support order. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

The term "covered Employee" includes any individual who is provided coverage under the Plan due to his or her performance of services for the employer sponsoring the Plan. However, this provision does not establish eligibility of these individuals. Eligibility for Plan coverage shall be determined in accordance with Plan Eligibility provisions.

An individual is not a Qualified Beneficiary if the individual's status as a covered Employee is attributable to a period in which the individual was a nonresident alien who received from the individual's Employer no earned income that constituted income from sources within the United States. If, on account of the preceding reason, an individual is not a Qualified Beneficiary, then a Spouse or Dependent child of the individual will also not be considered a Qualified Beneficiary by virtue of the relationship to the individual. A domestic partner is not a Qualified Beneficiary.

Each Qualified Beneficiary (including a child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage) must be offered the opportunity to make an independent election to receive COBRA continuation coverage.

3. What is a Qualifying Event?

A Qualifying Event is any of the following if the Plan provided that the Plan participant would lose coverage (i.e., cease to be covered under the same terms and conditions as in effect immediately before the Qualifying Event) in the absence of COBRA continuation coverage:

(a) The death of a covered Employee.

(b) The termination (other than by reason of the Employee's gross misconduct), or reduction of hours, of a covered Employee's employment.

(c) The divorce or legal separation of a covered Employee from the Employee's Spouse. If the Employee reduces or eliminates the Employee's Spouse's Plan coverage in anticipation of a divorce or legal separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a Qualifying Event even though the Spouse's coverage was reduced or eliminated before the divorce or legal separation.

(d) A covered Employee's enrollment in any part of the Medicare program.

(e) A Dependent child's ceasing to satisfy the Plan's requirements for a Dependent child (for example, attainment of the maximum age for dependency under the Plan).

If the Qualifying Event causes the covered Employee, or the covered Spouse or a Dependent child of the covered Employee, to cease to be covered under the Plan under the same terms and conditions as in effect immediately before the Qualifying Event, the persons losing such coverage become Qualified Beneficiaries under COBRA if all the other conditions of COBRA are also met. For example, any increase in contribution that must be paid by a covered Employee, or the Spouse, or a Dependent child of the covered Employee, for coverage under the Plan that results from the occurrence of one of the events listed above is a loss of coverage.

The taking of leave under the Family and Medical Leave Act of 1993, as amended ("FMLA") does not constitute a Qualifying Event. A Qualifying Event will occur, however, if an Employee does not return to employment at the end of the FMLA leave and all other COBRA continuation coverage conditions are present. If a Qualifying Event occurs, it occurs on the last day of FMLA leave and the applicable maximum coverage period is measured from this date (unless coverage is lost at a later date and the Plan provides for the extension of the required periods, in which case the maximum coverage date is measured from the date when the coverage is lost.) Note that the covered Employee and family members will be entitled to COBRA continuation coverage even if they failed to pay the employee portion of premiums for coverage under the Plan during the FMLA leave.

4. What factors should be considered when determining to elect COBRA continuation coverage?

When considering options for health coverage, Qualified Beneficiaries should consider:

- **Premiums:** This plan can charge up to 102% of total plan premiums for COBRA coverage. Other options, like coverage on a spouse's plan or through the Marketplace, may be less expensive. Qualified Beneficiaries have special enrollment rights under federal law (HIPAA). They have the right to request special enrollment in another group health plan for which they are otherwise eligible (such as a plan sponsored by a spouse's employer) within 30 days after Plan coverage ends due to one of the Qualifying Events listed above.
- **Provider Networks:** If a Qualified Beneficiary is currently getting care or treatment for a condition, a change in health coverage may affect access to a particular health care provider. You may want to check to see if your current health care providers participate in a network in considering options for health coverage.
- **Drug Formularies:** For Qualified Beneficiaries taking medication, a change in health coverage may affect costs for medication – and in some cases, the medication may not be covered by another plan. Qualified beneficiaries should check to see if current medications are listed in drug formularies for other health coverage.
- **Severance payments:** If COBRA rights arise because the Employee has lost his job and there is a severance package available from the employer, the former employer may have offered to pay some or all of the Employee's COBRA payments for a period of time. This can affect the timing of coverage available in the Marketplace. In this scenario, the Employee may want to contact the Department of Labor at 1-866-444-3272 to discuss options.
- **Service Areas:** If benefits under the Plan are limited to specific service or coverage areas, benefits may not be available to a Qualified Beneficiary who moves out of the area.
- **Other Cost-Sharing:** In addition to premiums or contributions for health coverage, the Plan requires participants to pay copayments, deductibles, coinsurance, or other amounts as benefits are used. Qualified beneficiaries should check to see what the cost-sharing requirements are for other health coverage options. For example, one option may have much lower monthly premiums, but a much higher deductible and higher copayments.

5. What is the procedure for obtaining COBRA continuation coverage?

The Plan has conditioned the availability of COBRA continuation coverage upon the timely election of such coverage. An election is timely if it is made during the election period.

6. What is the election period and how long must it last?

The election period is the time period within which the Qualified Beneficiary must elect COBRA continuation coverage under the Plan. The election period must begin no later than the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event and ends 60 days after the later of the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event or the date notice is provided to the Qualified Beneficiary of her or his right to elect COBRA continuation coverage. If coverage is not elected within the 60 day period, all rights to elect COBRA continuation coverage are forfeited.

7. Is a covered Employee or Qualified Beneficiary responsible for informing the Plan Administrator of the occurrence of a Qualifying Event?

The Plan will offer COBRA continuation coverage to Qualified Beneficiaries only after the Plan Administrator or its designee has been timely notified that a Qualifying Event has occurred. The Employer (if the Employer is not the Plan Administrator) will notify the Plan Administrator or its designee of the Qualifying Event within 30 days following the date coverage ends when the Qualifying Event is:

- (a) the end of employment or reduction of hours of employment,
- (b) death of the employee,
- (c) commencement of a proceeding in bankruptcy with respect to the Employer, or
- (d) entitlement of the employee to any part of Medicare.

IMPORTANT:

For the other Qualifying Events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you or someone on your behalf must notify the Plan Administrator or its designee in writing within 60 days after the Qualifying Event occurs, using the procedures specified below. If these procedures are not followed or if the notice is not provided in writing to the Plan Administrator or its designee during the 60-day notice period, any spouse or dependent child who loses coverage will not be offered the option to elect continuation coverage. You must send this notice to the Plan Administrator or its designee.

NOTICE PROCEDURES:

Any notice that you provide must be ***in writing***. Oral notice, including notice by telephone, is not acceptable. You must mail, fax or hand-deliver your notice to the person, department or firm listed below, at the following address:

Intermediate School District 917
1300 145th Street East
Rosemount, Minnesota 55068

If mailed, your notice must be postmarked no later than the last day of the required notice period. Any notice you provide must state:

- the **name of the plan or plans** under which you lost or are losing coverage,
- the **name and address of the employee** covered under the plan,
- the **name(s) and address(es) of the Qualified Beneficiary(ies)**, and
- the **Qualifying Event** and the **date** it happened.

If the Qualifying Event is a **divorce or legal separation**, your notice must include **a copy of the divorce decree or the legal separation agreement**.

Be aware that there are other notice requirements in other contexts, for example, in order to qualify for a disability extension.

Once the Plan Administrator or its designee receives ***timely notice*** that a Qualifying Event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each Qualified Beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage for their spouses, and parents may elect COBRA continuation coverage on behalf of their children. For each Qualified Beneficiary who elects COBRA continuation coverage, COBRA continuation coverage will begin on the date that plan coverage would otherwise have been lost. If you or your spouse or dependent children do not elect continuation coverage within the 60-day election period described above, the right to elect continuation coverage will be lost.

8. Is a waiver before the end of the election period effective to end a Qualified Beneficiary's election rights?

If, during the election period, a Qualified Beneficiary waives COBRA continuation coverage, the waiver can be revoked at any time before the end of the election period. Revocation of the waiver is an election of COBRA continuation coverage. However, if a waiver is later revoked, coverage need not be provided retroactively (that is, from the date of the loss of coverage until the waiver is revoked). Waivers and revocations of waivers are considered made on the date they are sent to the Plan Administrator or its designee, as applicable.

9. Is COBRA coverage available if a Qualified Beneficiary has other group health plan coverage or Medicare?

Qualified Beneficiaries who are entitled to elect COBRA continuation coverage may do so even if they are covered under another group health plan or are entitled to Medicare benefits on or before the date on which COBRA is elected. However, a Qualified Beneficiary's COBRA coverage will terminate automatically if, after electing COBRA, he or she becomes entitled to Medicare or becomes covered under other group health plan coverage (but only after any applicable preexisting condition exclusions of that other plan have been exhausted or satisfied).

10. When may a Qualified Beneficiary's COBRA continuation coverage be terminated?

During the election period, a Qualified Beneficiary may waive COBRA continuation coverage. Except for an interruption of coverage in connection with a waiver, COBRA continuation coverage that has been elected for a Qualified Beneficiary must extend for at least the period beginning on the date of the Qualifying Event and ending not before the earliest of the following dates:

- (a) The last day of the applicable maximum coverage period.
- (b) The first day for which Timely Payment is not made to the Plan with respect to the Qualified Beneficiary.
- (c) The date upon which the Employer ceases to provide any group health plan (including a successor plan) to any employee.
- (d) The date, after the date of the election, that the Qualified Beneficiary first becomes covered under any other Plan that does not contain any exclusion or limitation with respect to any pre-existing condition, other than such an exclusion or limitation that does not apply to, or is satisfied by, the Qualified Beneficiary.
- (e) The date, after the date of the election, that the Qualified Beneficiary first becomes entitled to Medicare (either part A or part B, whichever occurs earlier).
- (f) In the case of a Qualified Beneficiary entitled to a disability extension, the later of:
 - (1) (i) 29 months after the date of the Qualifying Event, or (ii) the first day of the month that is more than 30 days after the date of a final determination under Title II or XVI of the Social Security Act that the disabled Qualified Beneficiary whose

disability resulted in the Qualified Beneficiary's entitlement to the disability extension is no longer disabled, whichever is earlier; or

(2) the end of the maximum coverage period that applies to the Qualified Beneficiary without regard to the disability extension.

The Plan can terminate for cause the coverage of a Qualified Beneficiary on the same basis that the Plan terminates for cause the coverage of similarly situated non-COBRA beneficiaries, for example, for the submission of a fraudulent claim.

In the case of an individual who is not a Qualified Beneficiary and who is receiving coverage under the Plan solely because of the individual's relationship to a Qualified Beneficiary, if the Plan's obligation to make COBRA continuation coverage available to the Qualified Beneficiary ceases, the Plan is not obligated to make coverage available to the individual who is not a Qualified Beneficiary.

11. What are the maximum coverage periods for COBRA continuation coverage?

The maximum coverage periods are based on the type of the Qualifying Event and the status of the Qualified Beneficiary, as shown below.

(a) In the case of a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period ends 18 months after the Qualifying Event if there is not a disability extension and 29 months after the Qualifying Event if there is a disability extension.

(b) In the case of a covered Employee's enrollment in the Medicare program before experiencing a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period for Qualified Beneficiaries ends on the later of:

(1) 36 months after the date the covered Employee becomes enrolled in the Medicare program. This extension does not apply to the covered Employee; or

(2) 18 months (or 29 months, if there is a disability extension) after the date of the covered Employee's termination of employment or reduction of hours of employment.

(c) In the case of a Qualified Beneficiary who is a child born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, the maximum coverage period is the maximum coverage period applicable to the Qualifying Event giving rise to the period of COBRA continuation coverage during which the child was born or placed for adoption.

(d) In the case of any other Qualifying Event than that described above, the maximum coverage period ends 36 months after the Qualifying Event.

12. Under what circumstances can the maximum coverage period be expanded?

If a Qualifying Event that gives rise to an 18-month or 29-month maximum coverage period is followed, within that 18- or 29-month period, by a second Qualifying Event that gives rise to a 36-months maximum coverage period, the original period is expanded to 36 months, but only for individuals who are Qualified Beneficiaries at the time of and with respect to both Qualifying Events. In no circumstance can the COBRA maximum coverage period be expanded to more than 36 months after the date of the first Qualifying Event. The Plan Administrator must be notified of the second qualifying event within 60 days of the second qualifying event. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

13. How does a Qualified Beneficiary become entitled to a disability extension?

A disability extension will be granted if an individual (whether or not the covered Employee) who is a Qualified Beneficiary in connection with the Qualifying Event that is a termination or reduction of hours of a covered Employee's employment, is determined under Title II or XVI of the Social Security Act to have been disabled at any time during the first 60 days of COBRA continuation coverage. To qualify for the disability extension, the Qualified Beneficiary must also provide the Plan Administrator with notice of the disability determination on a date that is both within 60 days after the date of the determination and before the end of the original 18-month maximum coverage. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

14. Does the Plan require payment for COBRA continuation coverage?

For any period of COBRA continuation coverage under the Plan, Qualified Beneficiaries who elect COBRA continuation coverage may be required to pay up to 102% of the applicable premium and up to 150% of the applicable premium for any expanded period of COBRA continuation coverage covering a disabled Qualified Beneficiary due to a disability extension. Your Plan Administrator will inform you of the cost. The Plan will terminate a Qualified Beneficiary's COBRA continuation coverage as of the first day of any period for which timely payment is not made.

15. Must the Plan allow payment for COBRA continuation coverage to be made in monthly installments?

Yes. The Plan is also permitted to allow for payment at other intervals.

16. What is Timely Payment for COBRA continuation coverage?

Timely Payment means a payment made no later than 30 days after the first day of the coverage period. Payment that is made to the Plan by a later date is also considered Timely Payment if either under the terms of the Plan, covered Employees or Qualified Beneficiaries are allowed until that later date to pay for their coverage for the period or under the terms of an arrangement between the Employer and the entity that provides Plan benefits on the Employer's behalf, the Employer is allowed until that later date to pay for coverage of similarly situated non-COBRA beneficiaries for the period.

Notwithstanding the above paragraph, the Plan does not require payment for any period of COBRA continuation coverage for a Qualified Beneficiary earlier than 45 days after the date on which the election of COBRA continuation coverage is made for that Qualified Beneficiary. Payment is considered made on the date on which it is postmarked to the Plan.

If Timely Payment is made to the Plan in an amount that is not significantly less than the amount the Plan requires to be paid for a period of coverage, then the amount paid will be deemed to satisfy the Plan's requirement for the amount to be paid, unless the Plan notifies the Qualified Beneficiary of the amount of the deficiency and grants a reasonable period of time for payment of the deficiency to be made. A "reasonable period of time" is 30 days after the notice is provided. A shortfall in a Timely Payment is not significant if it is no greater than the lesser of \$50 or 10% of the required amount.

17. Must a Qualified Beneficiary be given the right to enroll in a conversion health plan at the end of the maximum coverage period for COBRA continuation coverage?

If a Qualified Beneficiary's COBRA continuation coverage under a group health plan ends as a result of the expiration of the applicable maximum coverage period, the Plan will, during the 180-day period that ends on that expiration date, provide the Qualified Beneficiary with the option of enrolling under a conversion health plan if such an option is otherwise generally available to similarly situated non-COBRA beneficiaries under the Plan. If such a conversion option is not otherwise generally available, it need not be made available to Qualified Beneficiaries.

18. How is my participation in the Health Flexible Spending Account affected?

You can elect to continue your participation in the Health Flexible Spending Account for the remainder of the Plan Year, subject to the following conditions. You may only continue to participate in the Health Flexible Spending Account if you have elected to contribute more money than you have taken out in claims. For example, if you elected to contribute an annual amount of \$500 and, at the time you terminate employment, you have contributed \$300 but only claimed \$150, you may elect to continue coverage under the Health Flexible Spending Account. If you elect to continue coverage, then you would be able to continue to receive your health reimbursements up to the \$500. However, you must continue to pay for the coverage, just as the money has been taken out of your paycheck, but on an after-tax basis. The Plan can also charge you an extra amount (as explained above for other health benefits) to provide this benefit.

IF YOU HAVE QUESTIONS

If you have questions about your COBRA continuation coverage, you should contact the Plan Administrator or its designee. For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website at www.dol.gov/ebsa.

KEEP YOUR PLAN ADMINISTRATOR INFORMED OF ADDRESS CHANGES

In order to protect your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator or its designee.

XI SUMMARY

The money you earn is important to you and your family. You need it to pay your bills, enjoy recreational activities and save for the future. Our flexible benefits plan will help you keep more of the money you earn by lowering the amount of taxes you pay. The Plan is the result of our continuing efforts to find ways to help you get the most for your earnings.

If you have any questions, please contact the Administrator.