

Auburn Vocational School District BOARD OF EDUCATION

Minutes of May 22, 2017 Special Board Meeting

The May 22, 2017 special board meeting of the Auburn Vocational School District was called to order by Mr. Walter at 6:15 p.m.

Upon roll call, the following members were present:

Mrs. Brush	Mr. Klima	Mr. Walter
Dr. Culotta	Mr. Miller	Mrs. Wheeler
Mr. Kent	Mr. Sedivy	

Absent: Mrs. Javins, Dr. Kolkowski and Mr. Stefanko

Administrators: Brian Bontempo, Sherry Williamson, Jeff Slavkovsky, Dee Stark, and Victoria Bryant

098-17 Approve Agenda and Addendum

A motion was made by Mr. Klima and seconded by Mr. Sedivy to approve the May 22, 2017 agenda and addendum.

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None
Mr. Walter declared the motion passed

099-17 Approve Minutes of Regular Board Meeting on April 4, 2017 and Special Board Meeting on April 18, 2017

A motion was made by Mr. Kent and seconded by Mrs. Wheeler to approve the minutes of the April 4, 2017 Regular Board meeting and April 18, 2017 Special Board meeting.

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None
Mr. Walter declared the motion passed

Public Participation – There was no Public Participation at this meeting

100-17 Approve Five-Year Forecast

A motion was made by Mr. Kent and seconded by Mr. Klima to approve the FY2017-2021 Five-Year Forecast. The forecast and assumptions were previewed by the Finance Committee and they are believed to represent the most probable scenario for the forecast period. The forecast assumes step and educational advances only. Changes in the Foundation funding have been forecasted based on estimates received from ODE and the Office of Budget and Enhancement. Finally, the Five-Year Facility Plan is not included due to lack of funding. It is possible that projects may be assumed as debt is paid down and the Forecast may be revised when such decisions are made. (See Attachment Item #6)

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed

101-17 Approve Donations

A motion was made by Mr. Sedivy and seconded by Mr. Kent to approve the donations

- Seven (7) servers, two (2) tape backup systems from Hexpol Compounding of Burton, Ohio. This donation will benefit the Information System and Support program.
- 1999 Subaru 4-door legacy from Mr. and Mrs. Edward Spondike of Painesville, Ohio. This donation will benefit the Automotive Technology program.
- Monetary donation of \$1,300.00 towards the Landscape Horticulture program for their FFA competition for the purchase of a new 52" cut Exmark Vantage S Series mower from Mr. Jacob Grimm of Brothers Grimm Landscape of Akron, Ohio.
- Monetary donation of \$1,000.00 for the benefit of the Landscape Horticulture program from Wildwood Garden Club of Mentor, Ohio.

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed

102-17 Approve OASBO 457(b)

A motion was made by Mr. Klima and seconded by Mr. Kent to approve the OASBO 457(b) deferred compensation plan document. (See Attachment Item #8)

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None
 Mr. Walter declared the motion passed

103-17 Approve the Employment of Teachers/Staff for 2017-2018

A motion was made by Mrs. Wheeler and seconded by Mrs. Brush to employ the following teachers/staff for the 2017-2018 school year. Salaries are based on the current school year hire.

Limited Teacher Contracts Salary includes step increase per CATA				
<i>Instructor Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
Amy Irving	On-line Mathematics Instructor	\$57,044.00	\$308.35	185
Amy Ryan	Culinary Arts Instructor	\$60,764.00	\$328.45	185
Angela Nelson	Business Management Tech Instructor	\$64,865.00	\$350.62	185
Barbara Gordon	Enrollment Specialists	\$60,556.00	\$327.33	185
Barbara Rausch	Intervention Specialists	\$69,596.00	\$376.19	185
Brandi Holland	Cosmetology Instructor	\$72,628.00	\$392.58	185
Charles Torre	Automotive Collision Repair Tech. Instr.	\$80,631.00	\$435.84	185
Christine Tredent	Patient Care Technician Instructor	\$72,252.00	\$390.55	185
Dan Agardi	Maintenance & Environmental Services	\$71,211.00	\$384.92	185
Darrin Spondike	Computer Networking Instructor	\$62,923.00	\$340.12	185
David Richards	Landscape Horticulture Instructor	\$77,896.00	\$421.06	185
Dorothy Bentley	Intervention Specialists	\$75,131.00	\$406.11	185
Gregg Evans	Intervention Specialists	\$65,105.00	\$351.92	185
Jane Metrisin	Teaching Professions Pathway Instr.	\$71,654.00	\$387.32	185
Jared Rogge	Welding Instructor	\$46,897.00	\$253.50	185
Justine Malvicino	Cosmetology Instructor	\$58,505.00	\$316.24	185
Laura Ciszewski	Information Support & Services Instr.	\$67,128.00	\$362.85	185
Mark Todd	Electronic Engineering Prep Instr.	\$70,393.00	\$380.50	185

Limited Teacher Contracts Salary includes step increase per CATA				
<i>Instructor Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
Robert A. Hill	Construction Instructor	\$80,631.00	\$435.84	185
Robin Nunes	On-line English Instructor	\$69,596.00	\$376.19	185
Salman Pirzada	Architecture Project Management Instr.	\$76,180.00	\$411.78	185
Stacy Allen	Alternative Studies	\$75,211.00	\$406.55	185
Terry Colescott	Advanced Manufacturing Instructor	\$72,628.00	\$392.58	185
Thomas Welk	Automotive Technology Instructor	\$66,705.00	\$360.57	185
Wayne Reed, Jr.	Heating, Ventilation & Air Conditioning Instructor	\$73,705.00	\$398.41	185

Continuing Teacher Contracts Salary includes step increase per CATA				
<i>Instructor Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
John Blauch	Emergency Medical Services Instructor	\$82,217.00	\$444.42	185
Dan Crail	High School Counselor	\$59,307.00	\$320.58	185
Beth Cueni	Information Technology Instructor (MA)	\$80,935.00	\$437.49	185
Jason Gardner	Internet Programming/Development Instr.	\$79,654.00	\$430.56	185
Ginny Gontero	Sports Medicine Instructor	\$78,442.00	\$424.01	185
Margaret Hecht	On-line English	\$77,230.00	\$417.46	185
Michelle Rodewald	Business Partnership Coordinator	\$72,872.00	\$393.90	185
Rodney Kozar	Interactive Multimedia Technology Instr.	\$83,874.00	\$453.37	185
Sue Lefler	Allied Health Technology Instructor	\$83,107.00	\$449.23	185
Stephanie Wiencek	Intervention Specialists	\$56,426.00	\$305.01	185

Classified Non-Teaching - Two Year Contract -2017-2019 Salary includes step increase per CATA				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
Jessica Brown	Receptionist	\$25,862.20	\$99.47	260

Classified Non-Teaching Continuing Contract Salary includes step increase per CATA				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
Carol Szoka	Administrative Assistant – High School Office	\$53,685.84	\$206.48	260
Diane Buchs	Administrative Assistant – High School Office	\$52,813.82	\$203.13	260
Dominic DePasquale	Maintenance	\$36,700.07	\$141.15	260
Laura Kamis	Administrative Assistant – Adult Workforce	\$42,222.71	\$162.40	260
Leslie Machuta	Administrative Assistant – Student Services	\$41,177.49	\$187.17	220
Michael Franko	Maintenance	\$48,873.65	\$187.98	260
Richard Gamber	Maintenance	\$47,161.49	\$181.39	260
Wendy Lauer	Administrative Assistant-Facilities/Testing	\$43,833.11	\$168.59	260

Continuing Teacher Aide Contract Salary includes step increase per CATA				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
Phillip Stropkey	Construction Teacher Assistant	\$23,191.35	\$118.93	195
Jessica Szoka	Landscape Horticulture Teacher Assistant	\$21,648.90	\$111.02	195

Classified Non-Teaching -Two Year Contract – Part Time 2017-2019 Salary includes step increase per CATA			
<i>Staff Name</i>	<i>Title</i>	<i>Hourly Rate</i>	<i>Contract Days</i>
+Jonna Mazza	Receptionist/Administrative Assistant – Evening	\$17.60	260
+Katherine Coyne	Administrative Assistant – ABLE/GED	\$17.89	As Scheduled

Classified Non-Teaching –One Year Contract – Part Time 2017-2018 Salary includes step increase per CATA			
<i>Staff Name</i>	<i>Title</i>	<i>Hourly Rate</i>	<i>Contract Days</i>
Sonja Medved	Kitchen Assistant	\$13.19	6 Hours per Day(195 Days)

Classified Non-Teaching Continuing Contract				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
Carrie McVicker	Fiscal Staff-Accounts Payable	\$52,813.82	\$203.13	260
Eileen Hauser	Fiscal Staff-Payroll	\$49,467.49	\$190.26	260
*Dawn Bubonic	Marketing/Public Relations	\$46,890.93	\$213.14	220
*Kelley Golar	EMIS Coordinator	\$49,885.78	\$207.86	240
Lori Smith	Executive Administrative Assistant/HR	\$62,347.98	\$239.80	260
Shelley Barto	Financial Aid Specialist	\$41,419.54	\$159.31	260
*Victoria Bryant	Assistant to the Treasurer	\$50,404.90	\$193.87	260

Classified Non-Teaching Contract Two Year Contract 2016-2018				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
Karolyn Johnson	Payroll Clerk (ESC)	\$38,275.68	\$147.21	260

Adult Workforce Education - Limited Teacher Contract				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
+Mary Ann Kerwood	Academics/ABLE	\$42,255.66	\$176.06	240 ½ Days
+Sandra Ranck	PN Coordinator	\$86,588.35	\$333.03	260
+Lucinda Yoo	PN Faculty	\$57,148.32	\$259.77	220

Adult Workforce Education - Continuing Contract				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
+Jennifer Reese	Career Resources Coordinator	\$41,777.46	\$189.90	220 ½ Days

Administrative Contract				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
*John Dicks	Systems Engineer	\$81,528.55	\$313.57	260
+Sean Davis	Director of Public Safety	\$68,500.00	\$263.46	260
+Andrea Tracy	Director of Adult Workforce Education	\$75,000.00	\$288.46	260

Professional Unlicensed Continuing Contract				
<i>Staff Name</i>	<i>Title</i>	<i>Salary</i>	<i>Daily Rate</i>	<i>Contract Days</i>
*Joseph Atwell	Maintenance Supervisor	\$67,253.46	\$258.67	260
+Brenda Carraher	Cafeteria Manager	\$46,208.21	\$236.97	195

**this salary reflects a 1.5% salary increase representing an average step increase*

+this salary reflects a 0% salary increase for the food service department and adult workforce department

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed

104-17 Approve Adult Workforce Education Personnel

A motion was made by Mr. Kent and seconded by Dr. Culotta to employ the following teachers/staff for the 2016/2017 school year.

Janet Murphy	PN Faculty	\$30.00/hourly
Anthony Yeropoli	EMT/Firefighter Instructor	\$30.00/hourly

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed

105-17 Approve Summer Student Interns

A motion was made by Mrs. Brush and seconded by Mr. Sedivy to approve the following students for internship positions within Auburn Career Center.

Student Name	Auburn Program	Department	Hourly Rate
Shaina Earle	Business Management Tech (Junior)	Board of Education (Central Office)	\$8.98
Tim Bakale	Computer Networking (Graduate 2017)	Technology	\$9.29

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed

106-17 Approve Teaching Profession Pathway Textbook

A motion was made by Dr. Culotta and seconded by Mr. Klima to approve the following textbook as part of the Teaching Profession Pathway program.

Gordon, Ann Miles., and Kathryn Williams. Browne. *Beginnings & beyond: foundations in early childhood education*. 10th ed. Boston, MA: Cengage Learning, 2017. Print.

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed

107-17 Approve ACEware Systems, Inc. Support Agreement

A motion was made by Mr. Miller and seconded by Mr. Kent to approve ACEware Systems, Inc. annual support agreement for student manager for the Adult Workforce Education Department from 7/1/2017 to 7/1/2018 for \$5,637.00. (See Attachment Item #13)

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed

Policies: First and Second Reading

The Board of Education make the following policy modifications to the Auburn Vocational Board of Education Policy Manual. Original policy can be reviewed by visiting the Board Policy website at www.neola.com/auburnjvs-oh and clicking on the policy number. (Attachments Item #14: Emailed)

Section	Title	Revised/New Policy/Delete
Operations 8500	Food Services	Revised
Bylaws 0142	Qualifications and Terms of Office	Revised
Operations 8310	Public Records	Revised
Finances 6700	Fair Labor Standards Act (FLSA)	Revised
Finances 6325	Procurement – Federal Grants/Funds	Revised
Finances 6320	Purchases	Revised
Finances 6423	Use of Credit Cards	Revised

NO ACTION REQUIRED

108-17 **Approve Resolution Reaffirming, Memorializing, and Adopting Severance Policy**

A motion was made by Dr. Culotta and seconded by Mr. Sedivy to approve the resolution reaffirming, memorializing, and adopting severance policy for all board employees as well as constitute as the first and second reading of the severance board policy. The final reading will be set forth at the June 6, 2017 regular board meeting. (See Attachment Item #15A)

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None
 Mr. Walter declared the motion passed

109-17 Executive Session

A motion was made by Mrs. Brush and seconded by Mr. Miller to enter into executive session at 6:23 p.m. for the following purpose:

- Pursuant to Ohio Revised Code Section 121.22(G) (1), I hereby recommend that the Board make a motion to adjourn to executive session for the purpose of considering the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of public employees or regulated individuals, or the investigation of charges or complaints against a public employee or regulated individual unless such person requests a public hearing.
- Pursuant to Ohio Revised Code Section 121.22 (G)(4), I hereby recommend that the Board make a motion to adjourn to executive session for the purpose of preparing for, conduction, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment.

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed

Return to public session at 6:54 p.m.

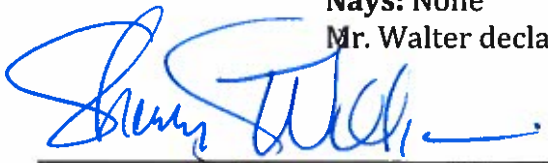
110-17 Adjourn

A motion was made by Mr. Miller and seconded by Mrs. Wheeler to adjourn the meeting at 6:55 p.m.

Roll Call: **Ayes:** Mrs. Brush, Dr. Culotta, Mr. Kent, Mr. Klima, Mr. Miller, Mr. Sedivy, Mr. Walter, and Mrs. Wheeler

Nays: None

Mr. Walter declared the motion passed



Treasurer



Board President

Treasurers Note: The meeting was audio taped and a copy of the tape may be obtained by contacting the Treasurer during the course of normal business hours.

Myths Regarding PBIS

The positive in PBIS means we give out rewards: The positive refers to a change of focus from reactive--constantly pointing out what students did wrong (negatives), to proactive--teaching and recognizing what students are doing right (positives). It refers to an overall change in the school climate to a learning environment where students and teachers feel appreciated, safe and respected. Acknowledgments are used to assist staff to focus on the positive.

PBIS uses bribes to get children to behave: Using an acknowledgment system is not the same as bribing a student to behave. A bribe is something offered or given to a person in a position of trust to influence that person's views or conduct. PBIS acknowledges and rewards students for following school-wide expectations and rules. Acceptable behavior is acknowledged after it occurs. Rewards are earned, not offered as payoff in exchange for good behavior.

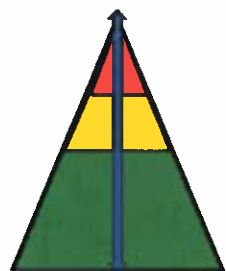
We will no longer punish children for inappropriate behavior: PBIS does not ignore problem behavior. Consequences are more that "punishment." They are the actions that follow the problem behavior and can either help to increase or decrease problem behaviors. PBIS views appropriate consequences as those that are effective in changing the student's problem behavior. Schools plan for problem behavior by matching the level of consequences to the severity of the problem behaviors and maintaining consistency across a school campus.

Why Implement PBIS?

- ✓ Reduction in problem behavior
- ✓ Increased academic performance
- ✓ Improved perception of safety
- ✓ Reduction in bullying behaviors
- ✓ Increased administrator time for instructional leadership
- ✓ Reduction in staff turnover
- ✓ Increased perception of teacher efficacy
- ✓ Improved social-emotional competence
- ✓ Increased positive school climate and culture

Horner, 2013

...Within a Tiered Response to Intervention Framework



...Focusing on the positive, being proactive, providing system level supports, stressing that PBIS is a general education initiative, supporting all children and youth, valuing and respecting families, establishing clarity in direction, including social skills in education and considering emotional impacts on students.

Integrating Initiatives...

...for Safe & Positive School Climate

A Building Leadership Team uses the OIP 5-step process to design and implement school-wide PBIS. In a PBIS school, the school administrator is then also collaborating to:

- ✪ prevent bullying
- ✪ improve classroom management practices [OTES]
- ✪ ensure student safety [prevent and reduce Seclusion & Restraint]
- ✪ promote a positive school climate [OPES] that improves outcomes for all students.

We envision that all learning environments in Ohio will implement PBIS as an effective and proactive framework for improving safety, social competence and academic achievement for all students.



PBIS Fact Sheet

*Facts about the Implementation of
Positive Behavioral Interventions & Supports (PBIS) in Ohio*

OH PBIS Network Mission

...To advocate for adoption and implementation of the PBIS framework in teaching of social competencies and development of safe and effective school environments...

Contact the
State Support Team
serving schools
in your county
for the regional
consultants who can assist
you with
PBIS implementation!

For more
information:
www.pbisohio.org

What is PBIS?

Positive Behavioral Interventions & Supports, is a broad range of systemic and individualized strategies for achieving important social and learning outcomes in school communities while preventing problem behavior. The key attributes of PBS include preventive activities, data-based decision making, and a problem solving orientation (Horner, 2000; Lewis & Sugai, 1999; Sugai et.al., 2000; Weigle, 1997).

Essential Requirements of PBIS

Community Connections

Schools focus on building positive relationships among all stakeholder groups.

Clear Expectations

School communities identify 3 to 5 school-wide overarching behavioral expectations.

Comprehensive Instruction

Direct instruction, practice and feedback in the expected behaviors are provided for each school setting.

Small group and individualized social skills instruction is incorporated.

Consistency

Consistency in encouraging expected behaviors and discouraging infractions is provided through:

- ~ active supervision
- ~ proactive scheduling
- ~ incentives and reinforcement
- ~ logical consequences and clear office referral procedures

Supportive Structure

Teams focus on developing an infrastructure in schools that provides effective academic and behavioral supports for all students.



Attachment Item #6

Approve Five-Year Forecast

Auburn Career Center
Schedule Of Revenue, Expenditures and Changes In Fund Balances
Actual and Forecasted Operating Fund

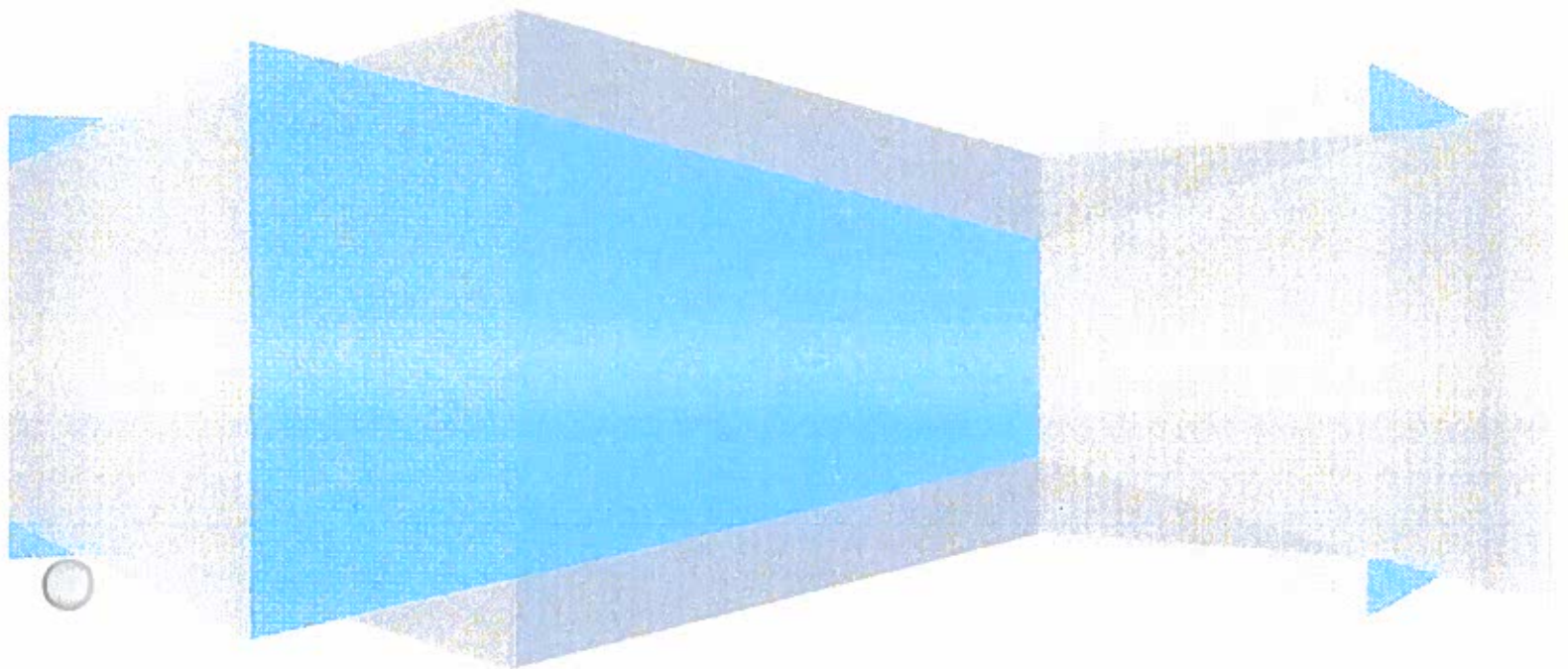
	ACTUAL			FORECASTED				
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Revenue:								
1 010 - General Property Tax (Real Estate)	5,369,126	5,360,058	5,493,137	5,539,896	5,570,675	5,617,726	5,657,050	5,696,649
1 020 - Public Utility Personal Property	368,466	437,759	412,393	419,558	419,558	419,558	419,558	419,558
1 030 - Income Tax	-	-	-	-	-	-	-	-
1 035 - Unrestricted Grants-in-Aid	1,944,076	1,964,486	1,925,664	2,100,481	1,881,946	1,881,946	1,881,946	1,881,946
1 040 - Restricted Grants-in-Aid	-	11,872	86,592	92,712	92,669	92,669	92,669	92,669
1 045 - Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-
1 050 - Property Tax Allocation	802,365	817,295	784,736	781,355	777,449	773,561	769,694	765,845
1 060 - All Other Operating Revenues	222,674	243,693	197,970	83,275	85,773	88,347	90,997	93,727
1 070 - Total Revenue	8,706,707	8,835,163	8,900,492	9,017,278	8,836,070	8,873,807	8,911,914	8,950,394
Other Financing Sources:								
2 010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2 020 - State Emergency Loans and Advances	-	-	-	-	-	-	-	-
2 040 - Operating Transfers-In	-	100,000	-	-	-	-	-	-
2 050 - Advances-In	165,000	400,000	9,503	158,884	125,000	125,000	125,000	125,000
2 060 - All Other Financing Sources	25,882	56,805	1,250	306,217	251,500	251,500	251,500	251,500
2 070 - Total Other Financing Sources	190,882	556,805	10,753	465,101	376,500	376,500	376,500	376,500
2 080 - Total Revenues and Other Financing Sources	8,897,589	9,391,968	8,911,245	9,482,379	9,212,570	9,250,307	9,288,414	9,326,894
Expenditures:								
3 010 - Personnel Services	4,459,422	4,531,297	4,024,840	4,139,774	3,913,534	3,991,804	4,071,640	4,153,073
3 020 - Employees' Retirement/Insurance Benefits	1,640,420	1,636,795	1,565,727	1,683,147	1,631,693	1,685,002	1,741,510	1,801,408
3 030 - Purchased Services	1,305,663	1,506,173	1,191,991	1,325,910	1,545,687	1,594,458	1,644,891	1,569,238
3 040 - Supplies and Materials	481,934	470,293	406,676	420,552	433,169	446,164	459,549	473,335
3 050 - Capital Outlay	493,347	262,034	502,391	403,763	235,000	125,000	125,000	125,000
3 060 - Intergovernmental	-	-	-	-	-	-	-	-
Debt Service:								
4 010 - Principal-All Years	325,000	-	-	-	-	-	-	-
4 020 - Principal - Notes	-	-	-	-	-	-	-	-
4 030 - Principal - State Loans	-	-	-	-	-	-	-	-
4 040 - Principal - State Advances	-	-	-	-	-	-	-	-
4 050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4 055 - Principal - Other	-	-	-	-	-	-	-	-
4 060 - Interest and Fiscal Charges	155,121	-	-	-	-	-	-	-
4 300 - Other Objects	153,062	161,285	198,199	133,437	137,440	141,563	145,810	150,184
4 500 - Total Expenditures	9,013,969	8,567,877	7,889,824	8,106,583	7,896,522	7,983,991	8,188,400	8,772,239
Other Financing Uses								
5 010 - Operating Transfers-Out	907,500	1,005,906	654,398	1,014,831	980,190	979,307	973,127	974,523
5 020 - Advances-Out	565,000	9,503	58,884	25,000	25,000	25,000	25,000	25,000
5 030 - All Other Financing Uses	-	-	(9,607)	-	-	-	-	-
5 040 - Total Other Financing Uses	1,472,500	1,015,409	703,675	1,039,831	1,005,190	1,004,307	998,127	999,523
5 050 - Total Expenditures and Other Financing Uses	10,486,469	9,583,286	8,593,499	9,146,414	8,901,712	8,988,298	9,186,527	9,271,762
Excess of Rev & Other Financing Uses Over (Under)								
6 010 - Expenditures and Other Financing Uses	(1,588,880)	(191,318)	317,746	335,966	310,858	262,009	101,886	55,182
Cash Balance July 1 - Excluding Proposed Renewal/								
7 010 - Replacement and New Levies	5,889,525	4,300,645	4,109,327	4,427,073	4,763,038	5,073,896	5,335,905	5,437,791
7 020 - Cash Balance June 30	4,300,645	4,109,327	4,427,073	4,763,038	5,073,896	5,335,905	5,437,791	5,492,923
8 010 - Estimated Encumbrances June 30	90,993	598,965	59,426	75,000	75,000	75,000	75,000	75,000
Reservations of Fund Balance:								
9 010 - Textbooks and Instructional Materials	-	-	-	-	-	-	-	-
9 020 - Capital Improvements	-	-	-	-	-	-	-	-
9 030 - Budget Reserve	-	-	-	-	-	-	-	-
9 040 - DPIA	-	-	-	-	-	-	-	-
9 050 - Debt Service	-	-	-	-	-	-	-	-
9 060 - Property Tax Advances	-	-	-	-	-	-	-	-
9 070 - Bus Purchases	-	-	-	-	-	-	-	-
9 080 - Subtotal	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification								
10 010 - of Appropriations	4,209,650	3,510,362	4,367,647	4,688,038	4,998,896	5,260,905	5,362,791	5,417,923
Rev from Replacement/Renewal Levies								
11 010 - Income Tax - Renewal	-	-	-	-	-	-	-	-
11 020 - Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	-
11 030 - Cumulative Balance of Replacement/Renewal Levies	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification								
12 010 - of Contracts, Salary and Other Obligations	4,209,650	3,510,362	4,367,647	4,688,038	4,998,896	5,260,905	5,362,791	5,417,923
Revenue from New Levies								
13 010 - Income Tax - New	-	-	-	-	-	-	-	-
13 020 - Property Tax - New	-	-	-	-	-	-	-	-
13 030 - Cumulative Balance of New Levies	-	-	-	-	-	-	-	-
14 010 - Revenue from Future State Advancements	-	-	-	-	-	-	-	-
15 010 - Unreserved Fund Balance June 30	4,209,650	3,510,362	4,367,647	4,688,038	4,998,896	5,260,905	5,362,791	5,417,923
ADM Forecasts								
20 010 - Kindergarten	-	-	-	-	-	-	-	-
20 015 - Grades 1-12	-	-	-	674	662	662	662	662



Five Year Forecast

FY2017-FY2021

(Submitted May, 2017)



**Auburn Career Center
Five Year Forecast Assumptions FY17-21 (Summary)
Submitted May 2017**

The District:

Auburn Career Center is technically a Vocational School District within the definition of Ohio Revised Code and is comprised of eleven participating districts in Lake and Geauga County. Those districts include: Berkshire, Cardinal, Chardon, Kenston, Newbury, Fairport, Kirtland, Madison, Painesville City, Riverside and Perry Local.

Overview:

This financial forecast for the general operating fund is prepared according to the requirements legislated by HB412 and the district has prepared financial forecasts as a routine for many years and believes it is a valuable management tool. This forecast is an estimate of the most probable financial position, results of operations and changes in financial position for the five-year period. "Most probable" means that the assumptions have been evaluated by management and that the forecast is based upon management's judgment of the most likely set of conditions and its most likely course of action. "Most probable" is not used in a mathematical or statistical sense.

Summary Notes:

Revenue:

- Both Geauga and Lake County completed the sexennial tax value updates in 2011 and 2012 respectively. The triennial update occurred for Geauga County in 2014 and in 2015 for Lake County. Therefore, the full reappraisal will be 2017 for Geauga County and 2018 for Lake County. The forecast assumes that property values will remain relatively stable. The additional tax revenue as a result of the Ledgemont/Berkshire merger has been projected to begin in FY2018.
- Foundation levels in FY2018-FY2021 have been adjusted to reflect the estimates received from the Ohio Department of Education and the Office of Budget and Management. Estimates of HB49 forecast that Auburn will remain on the transitional aid guarantee but will realize a reduction of 4.8% in Core Aid in FY2018 compared to FY2017. The current estimates show no change in FY2019 compared to FY2018. Also, shown in this line item are casino revenue and open enrollment adjustments/transfers.
- HB59 removed property rollback reimbursement on any new levies approved in November, 2013 and thereafter. Homestead is beginning to phase-out as well. However, local tax collections will offset.
- Adult Funds are anticipated to repay the general fund for advances over the next five years. The balance owed at the beginning of FY2017 is \$1,155,000. Projections reflect \$100,000 each year FY2017-FY2021.
- Student Constructed House sold in June, 2016. Proceeds were received in August, 2016 and are reflected in FY2017. The forecast reflects a cycle of a June completion with the sale and a close date in the next fiscal year.

Expense:

- FY2017 estimates reflect a 2.86% increase in salaries; however, FY2018 is estimated to achieve a 5.47% decrease due to the implementation of a staff reduction plan as well as shared staffing arrangements with the Lake County Educational Service Center. The remaining years are assuming step and educational advancements only which is projected at 2%.
- In FY2017, projections reflect a 4% increase in healthcare premiums. FY2018 assumes a 3.5% increase and all remaining years are estimated at a 6% increase in healthcare premiums. Additionally, FY2018 is estimated to realize a 3.06% decrease overall in "benefits" due to the staff reduction plan and shared services arrangement with Lake County Educational Service Center.
- Purchased Services and Supplies have been projected with an increase of 11.23% and 3.41% respectively for FY2017. In FY2016, legal expenses were down 37% and natural gas expense was down 65% due to the gas program Auburn participates through Ohio Schools Council. Therefore, \$150,000 was projected in FY2017 to bring these expenses in alignment with historical averages. FY2018-FY2020 reflect the 50/50 shared service agreement with the Lake County Educational Service Center for the Auburn Superintendent. A 3% increase has been projected for FY2018-FY2021 based on inflationary trend data.
- Capital Outlay estimates \$125,000 per year for instructional, technology and maintenance equipment purchases. It should be noted that many of the equipment purchases continue to be funded by Perkins Grants and REAP funds. The Five-Year Facilities Plan is not included in the forecast. FY2017 and FY2018 reflect an allowance of \$110,000 to purchase vacant lots for construction of student built houses. This expense has been removed in FY2019 through FY2021.
- Other objects include expenditures such as liability insurance, county auditor fees, state auditor fees, membership dues and other miscellaneous expenditures. Projections reflect a 3% increase to the previous year's total expenditure.
- Debt will be paid from the general fund for the two roof replacement projects totaling \$5.1 million in bond issues and included \$1.065 million for HB264 energy improvements. Debt repayment for the Industrial Arts Facility is also included for a \$600,000 bond issue. The following table reflects the debt repayment schedule:

Fiscal Yr.	Principal	Interest	Total
2016	340,000	135,696	475,696
2017	350,000	125,595	475,595
2018	365,000	115,190	480,190
2019	375,000	104,307	479,307
2020	380,000	93,127	473,127
2021-2025	2,085,000	287,613	2,372,613
2026-2027	690,000	24,722	714,722
Total	4,585,000	886,250	5,471,250



Attachment Item #8

Approve OASBO 457(b)

3/31/17



Ohio
Association
of School
Business
Officials

OASBO 457(b)
DEFERRED COMPENSATION
PLAN DOCUMENT

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OASBO 457 DEFERRED COMPENSATION PLAN PLAN DOCUMENT

INTRODUCTION

This Plan Document ("Plan") is hereby amended and restated effective as of April 1, 2017, by the Ohio Association of School Business Officials ("OASBO"). This Plan is designed to allow an "Eligible Employer" to establish its own "eligible deferred compensation plan" under Section 457(b) of the Internal Revenue IRC ("IRC").

OASBO has established this Plan in conjunction with a Plan Provider Agreement with Voya Retirement Insurance and Annuity Company ("Voya") and AXA Equitable Life Insurance Company ("AXA") (the "Provider Agreement"). Under the Provider Agreement, (i) Voya will provide to OASBO specimen amendments to assist in the maintenance of the Plan, so that it may continue to be designed to meet the requirements of IRC Section 457(b), (ii) Voya and AXA will offer to Eligible Employers who adopt the Plan, group annuity contracts that meet the requirements of IRC Section 457(g)(3) ("Provider Contracts"), and (iii) in accordance with the terms of the Provider Agreement, Voya and AXA will provide assistance with Plan administration to Eligible Employers that use this Plan to adopt a Section 457(b) Plan.

For purposes of this Plan, an "Eligible Employer" is any Ohio public school district or other Ohio governmental body that is approved by OASBO as an Eligible Employer. However, no employer can be approved by OASBO unless that employer is an organization described in IRC Section 457(e)(1)(A). Accordingly, the employer must be considered to be a state, political subdivision of a state, or agency or instrumentality of a state or political subdivision.

Under this Plan, an Eligible Employer adopts its own Section 457(b) Plan by executing an "Adoption Agreement" (attached hereto as Exhibit A) and a "Provider Selection Agreement" (attached hereto as Exhibit B), and entering into one or more Provider Contracts with Voya and/or AXA. An employer that adopts a plan becomes a "Participating Employer" under the terms of this Plan; and, as such, the employer agrees to (i) accept the provisions of the Plan as the provisions of its own Section 457(b) Plan, including any amendments that, from time to time, may be made to the Plan by OASBO, and (ii) carry out and fulfill the obligations of a Participating Employer and the Administrator under the terms of this Plan.

ARTICLE I

DEFINITIONS

As used in this Plan, the following words and phrases shall have the meanings set forth below, unless a different meaning is clearly required by the context. In addition, each definition that follows shall be applicable solely to the Participating Employer Plan to which it relates, unless a different meaning is clearly required by the context or it is otherwise provided in this Plan.

- 1.1 **"Active Participant"** shall mean an Eligible Employee who is deferring Compensation pursuant to a Participation Agreement with his or her Participating Employer.
- 1.2 **"Administrator"** is defined in Section 5.2.
- 1.3 **"Adoption Agreement"** shall mean the separate agreement which is executed by a Participating Employer to establish its Plan. The Adoption Agreement shall be considered a part of the Plan of each Participating Employer. The Adoption Agreement for this Plan is attached hereto as Exhibit B.
- 1.4 **"Beneficiary"** shall mean, subject to Section 5.6, the person(s) or entity designated by the Participant to receive the Participant's account balance or other interest under a Provider Contract in the event of the Participant's death.
- 1.5 **"Compensation"** shall mean all cash payments made to a Participant from the payroll of the Participating Employer as remuneration for services rendered as an Eligible Employee, provided that, without regard to the Plan, such compensation would be both "wages" under IRC Section 3401(a) and reportable the Participating Employer as such on a Form W-2.
- 1.6 **"Deferrals"** means the amount of Compensation deferred by a Participant under the Plan, comprising of Elective Deferrals and, if elected by the Employer in the Adoption Agreement and the Participant so elects on a Participation Agreement, Roth 457 (b) Contributions.
- 1.7 **"Eligible Employee"** shall mean an Employee of an Eligible Employer who is part of a group of Employees that have been designated by the Eligible Employer in its Adoption Agreement as being eligible to participate in the Plan.
- 1.8 **"Eligible Employer"** shall mean any Ohio public school district or other Ohio governmental body that is approved by OASBO as an Eligible Employer. However, no employer can be approved by OASBO unless that employer is an organization described in IRC Section 457(e)(1)(A). Accordingly, the employer must be considered to be a state, political subdivision of a state, or agency or instrumentality of a state or political subdivision.

- 1.9 **"Employee"** shall mean any person who is employed by a Participating Employer as an employee and paid cash compensation for services rendered as an employee that is both "wages" under IRC Section 3401(a) and reported by the Participating Employer as such on a Form W-2. The term Employee also includes a member of a board of education who is paid cash compensation for services rendered as an employee that is both "wages" under IRC Section 3401(a) and reported by the Participating Employer as such on a Form W-2. A person who is an Employee at the start of a layoff or leave of absence shall continue to be an Employee during the period of such leave or layoff. An independent contractor or leased employee is not an Employee.
- 1.10 **"Eligible Deferred Compensation Plan"** shall mean a deferred compensation plan of an employer that meets the requirements of IRC Section 457(b).
- 1.11 **"Inactive Participant"** shall mean any Participant who is not currently having Compensation deferred under Participation Agreement.
- 1.12 **"Includible Compensation"** shall mean the amount of an Eligible Employee's Compensation from the Participating Employer for the calendar year that is attributable to services rendered for the Participating Employer and includible in the Eligible Employee's gross income for the taxable year for federal income tax purposes. Includible Compensation includes any amount excludable from gross income under the Plan of the participating Employer or any other plan organized in accordance with IRC Section 457, or any amount excludable from gross income under IRC Sections 125 (cafeteria plans), 401(k), 403(b) (tax-sheltered annuities), but shall not include amounts contributed pursuant to IRC Section 414(h) (pick-ups), which are mandatory, non-elective employee contributions that are made to a retirement plan or any other amounts excludable from gross income for federal income tax purposes. Pursuant to Section 1.457-4(d)(1) of the Treasury Regulations, Includible Compensation will include any payments made to a Participant who has had a severance from employment; provided that the Includible Compensation is paid by the later of (i) 2 ½ months after the Participant's severance from employment or the end of the calendar year that contains the date of such Participant's severance from employment. In addition, pursuant to Section 1.457-4(d)(1) of the Treasury Regulations, Includible Compensation will include payments made to an individual who does not currently perform services for the Participating Employer by reason of qualified military service (as defined in IRC Section 414(u)(5)) to the extent those payments do not exceed the amount the individual would have received if the individual had continued to perform services for the Participating Employer rather than enter qualified military service.
- 1.13 **"IRC"** shall mean the Internal Revenue IRC of 1986, as amended. Reference to a section of the IRC shall include such section and any comparable section or sections of any future legislation that amends, supplements, or supersedes such section; and also shall include any Treasury Regulations (including interim and

proposed), rulings, notices, general counsel memoranda, and other interpretations thereunder.

- 1.14 **"OASBO"** shall mean the Ohio Association of School Business Officials and any successor thereto.
- 1.15 **"OASBO Plan"** shall mean this Plan Document, as amended from time to time.
- 1.16 **"Participant"** shall mean a person who was an Eligible Employee who either (i) had Compensation deferred under a Plan pursuant to a Participation Agreement, or (ii) made a Rollover Contribution as provided in Section 3.5, and who continues to have a Participant Account or other interest under a Provider Contract of the Plan.
- 1.17 **"Participant's Account"** shall mean the total of the Participant Elective Deferral Account, Participant Roth Account, Participant 457 Rollover Account, the Participant Non-457 Rollover Account, Participant Roth 457 Rollover Account, and Participant Roth Non-457 Rollover Account under the Plan.
- 1.18 **"Participant Elective Deferral Account"** shall mean that portion of the Participant's Account established and maintained by the Provider for each Participant with respect to his Elective Deferral of Compensation, and, at the election of the Participating Employer, any contributions made on the Participant's behalf by the Participating Employer, to the Plan in accordance with Section 3.1, including any amounts transferred in accordance with Section 3.4.
- 1.19 **"Participant 457 Rollover Account"** shall mean that portion of the Participant's Account established and maintained by the Provider for each Participant with respect to Rollover Contributions received from another eligible governmental 457 plan in accordance with Section 3.5.
- 1.20 **"Participant Non-457 Rollover Account"** shall mean that portion of the Participant's Account established and maintained by the Provider for each Participant with respect to Rollover Contributions rolled over from all rollover eligible plans other than from an eligible governmental 457 plan in accordance with Section 3.5.
- 1.21 **"Participant Roth Account"** shall mean that portion of the Participant's Account established and maintained by the Provider for each Participant with respect to his Roth 457 (b) Contributions to the Plan in accordance with Section 3.1, including any amounts transferred in accordance with Section 3.4.
- 1.22 **"Participating Employer"** shall mean an Eligible Employer that adopts its own Section 457(b) Plan by executing an "Adoption Agreement" and a Provider Selection Agreement and entering into one or more Provider Contracts.
- 1.23 **"Participation Agreement"** shall mean an agreement entered into between an Eligible Employee and the Participating Employer pursuant to which an Eligible

Employee agrees to commence deferring Compensation under the Plan. All Participation Agreements must satisfy the requirements Section 2.2 of this Plan.

- 1.24 **“Plan”** shall mean the deferred compensation plan of a Participating Employer that is established pursuant to its Adoption Agreement and an executed Provider Selection Agreement.
- 1.25 **“Plan Year”** shall mean the calendar year.
- 1.26 **“Provider”** shall mean Voya Retirement Insurance and Annuity Company and AXA Equitable Life Insurance Company.
- 1.27 **“Provider Agreement”** shall mean the Plan Provider Agreement between OASBO, Voya Retirement Insurance and Annuity Company (“Voya”) and AXA Equitable Life Insurance Company (“AXA”).
- 1.28 **“Provider Contract”** shall mean an annuity contract entered into between a Provider and a Participating Employer that (i) meets the requirements of the Provider Agreement, and (ii) is designed to meet the requirements of IRC Section 457(g)(3) and other requirements of the tax law pertaining to eligible deferred compensation plans under IRC Section 457(b) for plans that are sponsored and maintained by governmental employers described in IRC Section 457(c)(1)(A).
- 1.29 **“Rollover Contribution”** shall mean amounts paid by a Participant or Eligible Employee to the Provider Contract under the Plan, pursuant to Section 3.5.
- 1.30 **“Roth 457(b) Contributions”** means, if so elected by the Employer in the Adoption Agreement, contributions that are:
 - (a) made by the Employer to the Plan pursuant to a Participation Agreement entered into by a Participant, which qualifies as a “designated Roth contribution” within the meaning of Code Section 402A;
 - (b) irrevocably designated by the Participant at the time of the cash or deferred election as a Roth 457(b) Contribution that is being made in lieu of all or a portion of the Elective Deferrals the Participant is otherwise eligible to make under the Plan, and
 - (c) treated by the Employer as includible in the Participant’s income at the time the Participant would have received that amount in cash if the Participant had not made a cash or deferred election.

ARTICLE II

ELIGIBILITY

2.1 ELIGIBILITY

Each Eligible Employee shall be permitted to participate in the Plan, effective as provided in Section 2.2 below. The Administrator shall determine the status of persons as Eligible Employees under the Plan. Such determination shall be conclusive and binding upon all persons, as long as the same is made pursuant to the Plan.

2.2 PARTICIPATION

- (a) An Eligible Employee who wishes to participate in the plan must complete and sign a Participation Agreement, and file it with his or her Participating Employer. An eligible Employee shall become a Participant in the plan when his or her Compensation is reduced on account of Participation Agreement.
- (b) A Participation Agreement must be made on a form supplied by the Plan Administrator. All Participation Agreements shall be made in accordance with the following rules:
 - (i) The Participation Agreement shall authorize the Participating Employer to reduce the Compensation of the Eligible Employee as Elective Deferrals and/or Roth 457 Contributions for services rendered as an Eligible Employee; and require the Participating Employer to contribute an equal amount to one or more Provider Contracts designated by the Eligible Employee.
 - (ii) The Participation Agreement shall specify the amount or percent of Compensation that Active Participant is agreeing to defer as Elective Deferrals and/or Roth 457 Contributions under the Plan in a form that is acceptable to the Participating Employer; provided, however, that the amount to be deferred under any Participation Agreement for any calendar year cannot exceed the limitations provided under Article III of this Plan.
 - (iii) The Participation Agreement shall specify the effective date for the reduction of the Eligible Employee's Compensation pursuant to the Participation Agreement. The effective date specified in a Participation Agreement must comply with the following rules:
 - (A) The effective date cannot be any earlier than a date that is agreed to by the Participating Employer.
 - (B) Except for a new Employee of a Participating Employer, the effective date cannot be any earlier than the first day of the first calendar month following the execution of the Participation Agreement.

- (C) For an new Employee of the Participating Employer, the effective date can be within the first calendar month of employment if the Eligible Employee completes and files a Participation Agreement prior to the first day of his or her employment as an Employee.
- (iv) If there is more than one Provider Contract under the Plan, the Participation Agreement shall notify the Participating Employer which contract is to receive the amounts deferred under the Participation Agreement; and if the Participating Employer agrees to it, the amounts deferred may be paid to more than one Provider Contract.
- (c) The Participant shall notify the Provider of any investment direction for the amounts paid to the Provider Contract on behalf of the Participant. Any such notice shall be provided on such forms as may be required by the Provider.
- (d) A Participation Agreement may be revised by filing a new Participation Agreement with the Participating Employer. Any revised Participation Agreement shall become effective only in accordance with the rules provided above in paragraph (b).
- (e) An Eligible Employee may revoke an existing Participation Agreement by filing with the Participating Employer a notice of his election to revoke it. A revocation notice may specify an effective date that is at least 15 days after the date it is filed or such lesser number of days as is agreed to by the Participating Employer. Once a Participation Agreement has been revoked (for any reason), an Employee Eligible must execute a new Participation Agreement to recommence active participation in the Plan.
- (f) Except as provided below, a Participation Agreement shall be of his or her employment with a Participating Employer.
 - (i) Except to the extent that a Participant modifies or revokes his or her Participation Agreement, on or after the date that a Participant incurs a severance from employment with a Participating Employer, a Participant's Participation Agreement shall continue to apply to a payment of Compensation that meets all of the following requirements:
 - (A) The payment is for employment as an Eligible Employee prior to the date of his or her severance from employment.
 - (B) The payment would have been paid to the Employee had his or her employment continued.
 - (C) The payment is made by the Participating Employer within the later of (I) 2-1/2 months after the date of the Participant's severance from employment, or (II) the end of the calendar year in which the severance from employment occurs.

- (ii) A Participant who has incurred a severance from employment also shall be entitled to make a special Participation Agreement Deferral election with respect to a payment of Compensation that meets all of the following requirements:
 - (A) The payment is attributable to unused sick days, vacation days, or similar leave days that the employee would have been able to use had his or her employment continued.
 - (B) The payment would be made by the Employer directly in cash to the former Eligible Employee within the later of (I) 2-1/2 months after the date of the Participant's severance from employment, or (II) the end of the calendar year in which the severance from employment occurs.

2.3 TERMINATION OF ELIGIBILITY AND PARTICIPATION

In the event a Participant shall cease to be an Eligible Employee, the Participant shall become an Inactive Participant. An Inactive Participant's Account shall continue to be invested in one or more Provider Contracts based on the investment direction supplied by the Participant. A Participant shall cease to be a Participant in the Plan when he or she no longer has a Participant Account or other interest under a Provider Contract.

2.4 INVESTMENTS

- (a) The amounts allocated to the Participant's Account shall be invested in the Provider Contracts provided by the Providers. The terms and conditions of the Provider Contracts shall be considered part of, and shall be construed as having been incorporated into the Plan. Participants will direct the investment of their Participant's Accounts based on the investment options available under the Provider Contract pursuant to the terms and conditions of the Provider Contracts. Contributions will be allocated to a Participant Account in accordance with this Article and earnings and losses attributable to such contributions will be allocated to such Participant Account. If any provision of a Provider Contract is not consistent with the Plan provisions, the terms of the Plan shall control.
- (b) The Provider shall perform all duties required of the Provider in accordance with the terms of the Provider Contracts and the provider agreement.
- (c) All Deferrals under the Plan will be transferred to the applicable Provider Contract within a period that is not longer than is reasonable for the proper administration of the Participant Accounts. For purposes of this requirement, Deferrals under the Plan by a Participant must be transferred to the Provider Contract within 15 business days following the month in which these amounts would otherwise have been paid to the Participant.
- (d) By adopting this Plan and entering to one or more Provider Contracts, a Participating Employer only agrees that it Eligible Employees may elect to have

Deferrals and other rollover contributions made on their behalf which are to be held under a Provider Contract. A Participating Employer is does not endorse or in any way recommend as an investment vehicle any particular Provider Contracts to its employees, or in any way insure or guarantee the payment of any benefits or other amounts from any Provider Contract under any circumstances, including, without limitation, non-payment of any amounts caused by the insolvency, bankruptcy, reorganization or rehabilitation of a Provider or investment losses of an employee or beneficiary under a Provider Contract.

ARTICLE III

CONTRIBUTIONS AND LIMITS

3.1 BASIC LIMIT ON COMPENSATION DEFERRALS

Except as provided in Sections 3.2 and 3.3, the maximum amount of Compensation that may be deferred as Elective Deferrals and Roth 403(b) Contributions by an Eligible Employee in any calendar year shall not exceed the lesser of:

- (a) the applicable dollar amount provided under IRC Section 457(b)(2) and (e)(15) (as may be indexed annually), or
- (b) 100% of the Eligible Employee's Includible Compensation.

If the Participant is a Participant in another Eligible Deferred Compensation Plan of the Participating Employer during any calendar year, the Participating Employer shall limit the amounts deferred under this Plan and the other Eligible Deferred Compensation Plan to a total amount that is within the foregoing limits of this Section.

3.2 AGE 50 CATCH-UP CONTRIBUTIONS

Subject to the limits provided below, in any calendar year that begins after an Eligible Employee has attained age 49, the Eligible Employee may elect to defer amounts in excess of the limits imposed under Section 3.1. Notwithstanding the foregoing, the provisions of this Section shall not apply to a calendar year if the special catch up provisions of Section 3.3 apply to such calendar year.

The maximum amount that may be deferred under this Section in an eligible calendar year is the maximum amount allowed under IRC Section 414(v)(2).

If the Eligible Employee is a participant in another Eligible Deferred Compensation Plan of the Participating Employer during the calendar year, the Participating Employer shall limit the amounts deferred under this Section of the Plan and the amounts deferred under the other Eligible Deferred Compensation Plan, pursuant to the provisions of IRC Section 414(v)(2), to a total amount that is within the applicable limits of IRC Section 414(v)(2).

3.3 RETIREMENT AGE CATCH-UP CONTRIBUTIONS

The provisions of this Section shall apply in the three calendar years that precede the calendar year in which an Eligible Employee attains Normal Retirement Age. For purposes of this Plan, if the Participant is participating in a state retirement system defined benefit pension plan, Normal Retirement Age is, at the election of the Participant, an age no earlier than the earliest retirement age under which he could receive unreduced retirement benefits under the state retirement system pension plan, and no later than age 70-1/2. If the Participant is not participating in a state retirement system defined benefit pension plan, Normal Retirement Age is, at the election of the Participant, an age no earlier than age 65, and no later than age 70-1/2.

In any such calendar year, an Eligible Employee may elect to defer an amount not exceeding the lesser of:

- (a) Twice the maximum dollar amount permitted as a deferral under Section 3.1(a), or
- (b) the sum of:
 - (i) maximum dollar amount permitted as a deferral under Section 3.1(a), and
 - (ii) for each prior calendar year in which the Participant was a participant in an Eligible Deferred Compensation Plan of his or her Participating Employer, the difference between the maximum dollar amount that could be deferred under IRC Section 457(b) for such year and the amount actually deferred by the Eligible Employee during such year.

If the Eligible Employee has ever used the election provided under this Section 3.3 for the Plan of his or her Participating Employer, or under another Eligible Deferred Compensation Plan of his or her Participating Employer, he or she may not elect to use it again while an Employee of that Participating Employer, whether or not he or she used it in all three calendar years before the year in which the Participant attains Normal Retirement Age.

If the Eligible Employee is a participant in any other Eligible Deferred Compensation Plan of the Participating Employer during the calendar year, the Participating Employer shall limit the amounts deferred under this Section of the Plan and the amounts deferred under any other Eligible Deferred Compensation Plan, pursuant to the provisions of IRC Section 457(b)(3), to a total amount that is within the applicable limits of IRC Section 457(b)(3).

3.4 TRANSFERS FROM OTHER 457 PLANS

- (a) To the extent permitted by IRC Section 457(e)(10), and subject to any applicable requirements thereunder, an Eligible Employee may elect to transfer directly to the Plan the amounts that he has amounts deferred under another Eligible Deferred Compensation Plan maintained by an employer as defined in IRC Section 457(e)(1)(A). To do so, an Eligible Employee must contact the Participating Employer, and the Participating Employer would need to complete any forms required by the Provider, and direct for the provider under the other Eligible Deferred Compensation Plan to directly transfer such amounts to a Provider Contract or Contracts designated by the Eligible Employee.
- (b) A transfer under subsection (a) will only be permitted if:
 - (i) the transferring plan provides for the transfer of such amounts, and
 - (ii) the Eligible Employee has a benefit equal to the amount immediately after the transfer to least equal the amount under the Plan immediately before the transfer.

- (c) The Administrator may require such documentation from the transferring plan as it deems necessary to effectuate the transfer in accordance with Section 1.457-10(b) of the Treasury Regulations and to confirm that the transferring plan is an eligible government plan as defined in Section 1.457-2(f) of the Treasury Regulations. The amount so transferred will be credited to the appropriate account under the Participant's Account and will be held, accounted for, administered and otherwise treated in the same manner as amounts as held in the transferor plan, except that the transferred amounts will not be taken into consideration for purposes of Code Section 457(b)(2) for the year of transfer.

3.5 ROLLOVERS TO THE PLAN

An Eligible Employee or Participant who is entitled to receive an "Eligible Rollover Distribution" from another Eligible Retirement Plan (as defined below) may elect to make a Rollover Contribution under the Plan. To do so, an Eligible Employee or Participant must contact a Provider, complete any election forms required by the Provider, and arrange for the provider under the "Eligible Retirement Plan" to directly transfer all or part of the Eligible Rollover Distribution directly to the Provider, to be applied to one or more Provider Contracts designated by the Eligible Employee or Participant. In addition, if an Eligible Employee or Participant has received an Eligible Rollover Distribution in cash from another Eligible Retirement Plan, he or she may make a Rollover Contribution under the Plan by making a direct cash payment to the Provider of all or part of the Eligible Rollover Distribution within 60 days of the date of the distribution from the other Eligible Retirement Plan. To do so, the Eligible Employee or Participant must contact the Participating Employer, the Participating Employer would need to complete any forms required by the Provider, and the Participating Employer must instruct the Provider to apply the amount of the Rollover Contribution to one or more Provider Contracts designated by the Eligible Employee or Participant.

A Rollover Contribution made pursuant to this Section shall not be deemed to be a deferral of Compensation of the Eligible Employee or Participant under this Plan. Notwithstanding any provision of this Plan to the contrary, an Eligible Employee who makes a Rollover Contribution under the Plan shall not be eligible to enter into a Participation Agreement under the Plan, unless and until he meets the requirements of Section 2.1.

For purposes of this Section, an Eligible Rollover Distribution is any distribution described in IRC Section 402(c)(4), IRC Section 403(a)(4), IRC Section 403(b)(8)(A), IRC Section 408(d)(3)(A) or IRC Section 457(e)(16) (under a governmental plan), including a direct transfer from an Eligible Retirement Plan.

The amounts (other than designated Roth contributions as defined in Code Section 402A) rolled over from an Eligible Retirement Plan other than a governmental 457(b) plan shall be allocated to the Participant Non-457 Rollover Account. The amounts (other than designated Roth contributions as defined in Code Section 402A) rolled over from a governmental 457(b) plan shall be allocated to the Participant 457 Rollover Account. Designated Roth contributions as defined in Code Section 402A rolled over from another Code 457 (b) plan maintained by an employer as defined in Code Section 457(e)(1)(A) will be allocated to the Participant Roth 457(b) Rollover Account. Designated Roth contributions as defined in Code Section 402A

rolled over from an eligible retirement plan that is not a Code Section 457(b) plan will be allocated to the Participant Roth Non-457(b) Rollover Account. Amounts in the Participant 457 Rollover Account, Participant Non-457 Rollover Account the Participant Roth 457 Rollover Account, and the Participant Roth Non-457 Rollover Account shall be accounted for separately.

For purposes of this Section, the term "Eligible Retirement Plan" shall mean any plan or arrangement that is described in IRC Section 402(c)(8)(B). Accordingly, such term shall include any plan that is tax-qualified under IRC Section 401(a) or 403(a), any plan or arrangement that is tax-qualified under IRC Section 403(b), any plan of a governmental employer that is an eligible deferred compensation plan under IRC Section 457(b) and any individual retirement account under IRC Section 408(a) or an individual retirement annuity as described in IRC Section 408(b).

In addition to the foregoing, if an Eligible Employee is a surviving spouse or former spouse who is the alternate payee as defined in IRC Section 414(p), in accordance with the foregoing provisions of this Section, the Eligible Employee may elect to make a Rollover Contribution to the Plan to the extent permitted under IRC Section 402(c)(9), IRC Section 403(b)(8)(B), IRC Section 408(d)(3)(A), or IRC Section 457(e)(16)(B).

3.6 PROTECTION OF PERSONS WHO SERVE IN A UNIFORMED SERVICE

- (a) An Employee whose employment is interrupted by qualified military service under IRC Section 414(u) or who is on a leave of absence for qualified military service under IRC Section 414(u) may elect to make additional deferrals upon resumption of employment with the Participating Employer equal to the maximum deferrals that the Employee could have elected during that period if the Employee's employment with the Participating Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the deferrals, if any, actually made for the Employee during the period of the interruption or leave. Except to the extent provided under IRC Section 414(u), this right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).
- (b) In the case of a Participant who dies while performing qualified military service (as defined in IRC Section 414(u)), the Beneficiaries are entitled to any additional benefits (other than deferrals relating to the period of qualified military service) provided under the Plan had the Participant resumed employment and then had a severance from employment on account of death.

3.7 EXCESS DEFERRALS

- (a) In the event that a Participant's Deferrals under the Plan for a calendar year exceed the limitations on Deferrals provided in this Article III, the Administrator will direct one or more of the Provider(s) who have received such Deferrals to distribute to the Participant the excess Deferrals, including calculation of any

earnings or losses, as soon as administratively practicable after the Administrator determines that there is an excess Deferral for the calendar year.

- (b) In the event that a Participant's Deferrals under this Plan, combined with deferrals under any other Eligible Deferred Compensation Plans of the Participating Employer, for a calendar year exceed the limitations on deferrals provided in IRC Section 457(b), the Administrator shall take action under either this Plan or the other Eligible Deferred Compensation Plans to distribute to the Participant the excess deferrals, including calculation of any earnings or losses, as soon as administratively practicable after the Administrator determines that there amount is an excess deferral for the calendar year.
- (c) A Participant who participates in this Plan and also participates in another Section 457(b) plan of another employer will be responsible for complying with the individual deferral limits applicable to the Participant under IRC Section 457(c). In the event of an excess amount, the Participant may notify the Administrator so that the excess may be distributed, including calculation of any earnings or losses, as soon as practicable after the Administrator determines that the amount is an excess deferral.

ARTICLE IV

DETERMINATION, DISTRIBUTION AND TRANSFER OF BENEFITS

4.1 DISTRIBUTIONS UNDER THE PLAN

Unless the provisions of Section 4.2 or Section 4.9 below apply, a Participant's Account under the Plan may not be paid to a Participant (or, if applicable, the Beneficiary) until one of the following events has occurred:

- (a) The Participant's severance from employment, or
- (b) The Participant's death.
- (c) A Participant may choose to receive a distribution from the Participant 457 Rollover Account, the Participant Non-457 (b) Rollover Account, Participant Roth 457 Rollover Account, and Participant Roth Non-457 Rollover Account at any time.

The Provider shall assure that all Provider Contracts are subject to the foregoing provisions of this Section.

4.2 UNFORESEEABLE EMERGENCY WITHDRAWALS

- (a) For purposes of this Plan, the term "Unforeseeable Emergency" shall mean severe financial hardship of the Participant or the Beneficiary which meets all of the following requirements:
 - (i) The financial hardship results from one of the following:
 - (A) an illness or accident of:
 - (1) the Participant or the Beneficiary
 - (2) the spouse of the Participant or the Beneficiary,
 - (3) a dependent (as defined in IRC Section 152(a)) of the Participant or the Beneficiary;
 - (B) loss of the property due to casual of the Participant or the Beneficiary due to casualty, or
 - (C) other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant or the Beneficiary.
 - (ii) The financial hardship cannot be relieved by:
 - (A) reimbursement or compensation (by insurance or otherwise),

- (B) liquidation of the Participant's assets (to the extent the liquidation would not itself cause severe financial hardship), or
- (C) cessation of deferrals under the Plan.

The term Unforeseeable Emergency does not include money for college tuition or purchase of a home.

- (b) A Participant may request an Unforeseeable Emergency withdrawal only if it is permitted by the Participating Employer under its Adoption Agreement.

To request an Unforeseeable Emergency withdrawal, the Participant must submit a written request to the Administrator. If the Administrator adopts a form for the request, the Participant shall use the form.

The Administrator may establish any procedures that it deems desirable for purposes of determining the existence of an Unforeseeable Emergency. Unless the Administrator otherwise provides in its procedures, the determination of the existence of an Unforeseeable Emergency will be made by the Administrator, in its sole discretion, based on the specific facts and circumstances of each case and consistent with Treasury Regulations and IRS guidance that may be issued from time to time.

If the Administrator approves a request for an Unforeseeable Emergency withdrawal, the Administrator shall direct the Provider to distribute so much of the Participant's Account as is reasonably necessary to satisfy the need arising from the Unforeseeable Emergency. In determining such amount, the Administrator shall be entitled to consider the tax effects of the withdrawal.

4.3 BENEFITS PAYABLE TO THE PARTICIPANT

Upon the occurrence of a distributable event described in Section 4.1(a), a Participant may elect a benefit distribution option as permitted under the applicable Provider Contract or Contracts. A Participant's election will be effective only if made on forms provided by the Provider and must be filed with the Provider in accordance with such procedures as the Provider may establish.

Notwithstanding any provisions of this Plan to the contrary, and in accordance with the terms of the Provider contract, distributions to a Participant shall commence no later than the Participant's Required Beginning Date in amounts not less than the minimum amounts required under IRC Section 401(a)(9).

Under this Plan, the term "Required Beginning Date" shall mean April 1 of the calendar year following the calendar year in which the Participant either (I) has a severance from employment, or (II) attains age 70-1/2, whichever is later. Accordingly, distributions shall be made to the Participant over a period that is not longer than one of the following periods:

- (a) The life of the Participant,

- (b) The life of the Participant and a designated Beneficiary.
- (c) A period certain not extending beyond the life expectancy of the Participant, or
- (d) A period certain not extending beyond the joint and last survivor expectancy of the Participant and a designated Beneficiary.

4.4 DETERMINATION OF BENEFITS UPON DEATH

- (a) Upon the death of a Participant a Beneficiary may elect a benefit distribution option as permitted under the applicable Provider Contract or Contracts. A Beneficiary's election will be effective only if made on forms provided by the Provider and must be filed with the Provider in accordance with such procedures as the Provider may establish.

Notwithstanding any provisions of this Plan to the contrary, and in accordance with the terms of the Provider contract, distributions to a Beneficiary shall commence no later than the time required under IRC Section 401(a)(9) and in amounts not less than the minimum amounts required under IRC Section 401(a)(9). Accordingly, if minimum payments under IRC Section 401(a)(9) have not begun upon the death of a Participant and the designated Beneficiary is not the Participant's surviving spouse, death benefit payments must:

- (i) begin to be distributed to the designated Beneficiary no later than the December 31 of the calendar year immediately following the calendar year of the Participant's death payable over a period not to exceed the life expectancy of the Beneficiary; or
 - (ii) be distributed no later than the December 31 of the calendar year containing the fifth anniversary of the Participant's death.
- (b) If the designated Beneficiary is the Participant's surviving spouse and minimum payments under IRC Section 401(a)(9) have not begun upon the death of a Participant, minimum payments to the surviving spouse must begin by the later of the:
 - (i) December 31 of the calendar year immediately following the calendar year in which the Participant dies, or
 - (ii) December 31 of the calendar year in which the Participant would have attained age 70 1/2.

The payments to the surviving spouse must be made over a period not to exceed the surviving spouse's life expectancy.

- (c) If minimum payments under IRC Section 401(a)(9) have begun prior to the death of the Participant, the remaining portion of the Participant's Account shall be

distributed to the Beneficiary(ies) as least as rapidly as under the method of distribution in effect prior to the death of the Participant.

4.5 DISTRIBUTION FOR MINOR BENEFICIARY

In the event a distribution is to be made to a minor, then the Administrator may direct that such distribution be paid to the legal guardian, or if none, to a parent of such Beneficiary or a responsible adult with whom the Beneficiary maintains his residence, or to the custodian for such Beneficiary under the Uniform Gift to Minors Act or Gift to Minors Act, if such is permitted by the laws of the state in which Beneficiary resides. Such a payment to the legal guardian, custodian or parent of a minor Beneficiary shall fully discharge the Provider, Administrator, Participating Employer, and Plan from further liability on account thereof.

4.6 ROLLOVERS FROM THE PLAN

- (a) A Participant shall be permitted to elect to have any "Eligible Rollover Distribution" under this Plan that is attributable to a Participant Elective Deferral Account, Participant 457 Rollover Account, the Participant Non-457 Rollover Account, paid directly to an "Eligible Retirement Plan" specified by the Participant as a rollover of such amount. To do so, an Eligible Employee must contact the Participating Employer; the Participating Employer must complete any forms required by the Provider, specify the amount to be rolled over and arrange for the Provider to directly transfer all or part of the Eligible Rollover Distribution directly to the provider under the Eligible Retirement Plan.
- (b) For purposes of this Section, the term "eligible rollover distribution" means any distribution of amounts other than:
 - (i) A distribution in the form of substantially equal periodic payments over life or life expectancy of the Participant (or joint life or joint life expectancies of the Participant and the designated Beneficiary) or a specified period of ten years or more,
 - (ii) a distribution required under IRC Section 401(a)(9), or
 - (iii) any distribution on account of an Unforeseeable Emergency or hardship.
- (c) For purposes of this Section, the term "Eligible Retirement Plan" shall mean any plan or arrangement that is described in IRC Section 402(c)(8)(B). Accordingly, such term shall include any plan that is tax-qualified under IRC Section 401(a) or 403(a), any plan or arrangement that is tax-qualified under IRC Section 403(b), any plan of a governmental employer that is an eligible deferred compensation plan under IRC Section 457(b), and any individual retirement account under IRC Section 408(a) or an individual retirement annuity under IRC Section 408(b).
- (d) In addition to the foregoing, in accordance with the foregoing provision of Section 4.6(a), a surviving spouse or former spouse, who is the alternate payee as defined in IRC Section 414(p), may elect to have any Eligible Rollover

Distribution under this Plan paid directly to an "Eligible Retirement Plan" under subsections (iii)-(vi) of IRC Section 402(c)(8)(B), in which such spouse is a participant, or to an IRA established under subsection (i) or (ii) of IRC Section 402(c)(8)(B) or Roth IRA established under IRC Section 408A specified by such spouse.

- (e) A non-spousal Beneficiary may elect to rollover death benefit amounts in accordance with IRC Section 402(c)(ii), provided that:
 - (i) such amounts are rolled over to an inherited traditional or Roth IRA via a direct trustee-to-trustee transfer;
 - (ii) such election is made by December 31 of the year following the year of the Participant's death; and
 - (iii) the rolled over amounts are eligible rollover distributions as defined in IRC Section 402(c)(4).
- (f) The foregoing provisions of this Section shall likewise apply with respect to a Participant who receives an Eligible Rollover Distribution that is attributable to a Participant Roth Account, Participant Roth 457 Rollover Account, and Participant Roth Non-457 Rollover Account under the Plan. Accordingly, any such Participant may make a direct rollover to either (i) an account under an applicable retirement plan described in Code Section 402A(e)(1)(A) that is a designated Roth Account described in Code Section 402A(b)(2)(A) that agrees to account separately for the amount not includible in the Participant's income, or (ii) a Roth IRA described in Code Section 408A; and any such direct rollover may be made only to the extent the rollover is otherwise permitted under Code Section 402(c).

4.7 PURCHASING SERVICE CREDITS UNDER A STATE OR LOCAL RETIREMENT SYSTEM

A Participant shall be permitted to request that the Participating Employer direct the Provider to transfer amounts under his Participant's Account to a defined benefit governmental plan (as defined in IRC Section 414(d)) if such transfer is:

- (a) For the purchase of permissive service credit (as defined in IRC Section 415(n)(3)(A)), or
- (b) a type of payment that IRC Section 415 does not apply to by reason of IRC Section 415(k)(3) (i.e. to repay contributions (plus interest) previously refunded from the plan)

The provisions of this Section shall apply even if the Participant is not eligible for a distribution under Section 4.1. The Participating Employer shall take reasonable measures to ensure that the intended recipient plan will accept such transferred amounts and that the purpose of the transfer is for one of the reasons provided above.

4.8 TRANSFERS TO OTHER 457 PLANS UPON SEVERANCE FROM EMPLOYMENT

To the extent permitted by IRC Section 457(e)(10), and subject to any applicable requirements thereunder, a Participant who has incurred a severance from employment with his or her Participating Employer may elect to transfer his or her Account under the Plan directly to another Eligible Deferred Compensation Plan maintained by the employer of the Participant if that employer is defined in IRC Section 457(e)(1)(A). To do so, an Eligible Employee must contact the Participating Employer, and the Participating Employer must complete any forms required by the Provider and arrange for the Provider to directly transfer his Account to the other Eligible Deferred Compensation Plan.

4.9 SMALL BALANCE DISTRIBUTION

Upon proper written request, a Participant may elect to receive a small balance distribution, payable in a lump sum, if the Participant Deferral Account value is \$5,000 or less, and the Participant has not deferred into the Plan for a period of two years prior to the distribution. A Participant may take a small balance distribution under this Section only once while a Participant under the Plan.

ARTICLE V

ADMINISTRATION

5.1 RESPONSIBILITIES OF THE PARTICIPATING EMPLOYER

The Participating Employer shall be responsible for having Eligible Employees execute Participation Agreements. The Participating Employer shall be the contracting party under the Provider Contracts and shall have the sole authority to determine the size and type of any Provider Contract to be purchased from a Provider. The Participating Employer shall not be responsible for any responsibilities and duties of a Provider under this Plan or under the Provider Contracts.

5.2 DESIGNATION OF ADMINISTRATIVE AUTHORITY

The Participating Employer shall be the Administrator. However, the Participating Employer may appoint a person or committee to act on its behalf as the Administrator.

5.3 POWERS AND DUTIES OF THE ADMINISTRATOR

The primary responsibility of the Administrator is to administer the Plan for the benefit of the Participants and their Beneficiaries, subject to the specific terms of the Plan.

The Administrator shall have the power and discretion to construe the terms of the Plan and determine all questions arising in connection with the administration, interpretation, and application of the Plan, in accordance with the provisions of Section 5.8. Any such determination by the Administrator shall be conclusive and binding upon all persons.

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 its duties under this Plan, including, but not limited to, the following:

- (a) The discretion to determine all questions relating to the eligibility of Employees to participate or remain a Participant hereunder.
- (b) Determine the amounts to be contributed to the Provider Contracts under an Eligible Employee's Participation Agreement.
- (c) Notify the Provider when Eligible Employees sever employment or die.
- (d) If the Plan permits distributions on account of Unforeseeable Emergency, determine the existence of an Unforeseeable Emergency as provided in this Plan, and authorize and direct the Provider to make any disbursements to which a Participant is entitled under the Unforeseeable Emergency provision of the Plan.

5.4 RECORDS AND REPORTS

The Providers shall provide to Participants, and (if applicable, upon the death of the Participant) Beneficiaries, records and reports of their interests in the Provider Contracts.

The Administrator shall maintain copies of Participation Agreements and other records of Participant Compensation Deferrals under the Plan.

5.5 PAYMENT OF EXPENSES

All expenses of the Provider Contracts, including any investment management fees and similar fees, shall be paid in accordance with the terms of the Provider Contracts.

Other expenses of Plan administration shall be paid by the Participating Employers and/or Plan Participants in accordance with policies and procedures established by the Participating Employer. Such expenses shall include any expenses incident to the functioning of the Administrator, including, but not limited to, fees of accountants, counsel, and other specialists and their agents, and other costs of administering the Plan.

5.6 DESIGNATIONS OF BENEFICIARIES

All designations of Beneficiaries shall be made in writing on forms supplied by the Provider under the Provider Contracts. A Participant may designate as his Beneficiary, one or more natural persons, trusts or organizations exempt from income tax (pursuant to Section 501(c)(3) of the IRC).

A Participant may designate more than one Beneficiary or primary and secondary Beneficiaries or may change the designation of a Beneficiary. If two or more, or less than all, designated Beneficiaries survive the Participant, payments shall be made equally to all such Beneficiaries, unless otherwise provided in the form of designation made by the Participant. Elections made by a Participant in his beneficiary designation form shall be binding on any such Beneficiary or Beneficiaries.

If a married Participant designates his or her spouse as Beneficiary (whether by name or designation as the spouse) and the marriage of the Participant and spouse is subsequently terminated through divorce, dissolution, annulment or otherwise, except as may be provided in a qualified domestic relations order (as defined in IRC Section 414(p)), the designation of the spouse as Beneficiary shall be void, as if the former spouse had predeceased the Participant; and the Participant may designate another Beneficiary in accordance with the terms of the Provider Contract (but subject to the terms of any applicable qualified domestic relations order).

If a Participant who dies has not designated a Beneficiary, or if no Beneficiary survives the Participant, then the estate of the Participant shall be the Beneficiary. If any Beneficiary dies after becoming entitled to receive a distribution and before the distribution is made to the Beneficiary, distribution shall be made to any other person or persons which were designated by the Participant to receive the balance of such distributions upon the happening of such contingency; and if none exist, the estate of such deceased Beneficiary shall become the Beneficiary as to such balance.

5.7 SALARY, TAX AND BENEFIT PLAN MATTERS

- (a) If a Participating Employer maintains any other employee benefits plan or otherwise has other perquisites of employment that are based upon the salary or wages of an Employee, unless the Employer specifies otherwise, such benefits or perquisites of employment shall be determined without regard to the reductions in a Participant's salary or wages that are made under the Plan.
- (b) The Employer shall withhold and pay member contributions to, and report compensation to, the state of Ohio retirement systems as required pursuant to applicable law.
- (c) A Participating Employer shall pay and withhold all federal, state and local income, employment and other taxes and file and provide W-2 forms and other forms as it believes it is required to do by law. No Participating Employer, nor OASBO, guarantees to any person any tax consequences with respect to the Plan.
- (d) OASBO and the Providers intend that the form of this Plan, the Adoption Agreement of a Participating Employer and the Provider Selection Agreement will permit a Participating Employer to establish an "Eligible Deferred Compensation Plan" that meets the requirements of IRC Section 457(b).

5.8 GOVERNING LAW

The Plan shall be interpreted, construed and administered by the Administrator in a manner which is intended to assure that the Plan will be qualified as an "eligible deferred compensation plan" under IRC Section 457(b); and otherwise shall be interpreted, construed and administered, and enforced, in accordance with the laws of the State of Ohio.

ARTICLE VI

AMENDMENT AND TERMINATION

6.1 AMENDMENT

- (a) OASBO may amend this Plan at any time, subject to the limitations of paragraphs (b) and (c) below. Unless otherwise provided in the action adopting the amendment to the Plan, amendments to this Plan shall automatically effect amendments to the Plan of each Participating Employer. Amendments to the Plan shall become effective as stated in the amendment. Amendments to the Plan may have retroactive effective dates, subject to the restrictions of paragraphs (b) and (c) below.
- (b) No amendment to the Plan shall be effective to the extent that it authorizes or permits any part of the interests held under a Provider Contract (other than such part as is required to pay taxes and administration expenses) to be used for or diverted to any purpose other than for the exclusive benefit of the Participants or their Beneficiaries; or to the extent that it causes any reduction in the amount credited to the Account of any Participant; or to the extent that it causes or permits any portion of the Provider Contract to revert to or become property of a Participating Employer.
- (c) No amendment to the Plan shall alter or amend the responsibilities or duties of a Provider unless the Provider has agreed to such amendment.
- (d) All amendments to the Plan shall be approved or authorized by a resolution of the Board of Trustees of OASBO approving the amendment itself or the basic terms of the amendment.
- (e) All amendments to the Plan shall be made in writing and shall be signed by the President of the Board of Trustees of OASBO.

6.2 TERMINATION BY THE PARTICIPATING EMPLOYER

The Participating Employer shall have the right at any time to terminate its Plan by delivering a written notice of such termination to OASBO and the Provider. Upon the full termination of the Plan by the Participating Employer:

- (a) All Participation Agreements under the Plan shall be immediately terminated.
- (b) Unless and until directed otherwise by the Participating Employer, the Providers shall continue to hold the assets of the plan that are in the Provider Contracts and to distribute them in accordance with the provision of Article IV and other applicable provisions of the Plan and Provider Contracts.
- (c) Subject to the terms of the Provider Contracts, the Participating Employer may direct the Provider to transfer the assets held under a Provider Contract to another

provider under another Eligible Deferred Compensation Plan of the Participating Employer.

- (d) Subject to the terms of the Provider Contracts and applicable law, the Participating Employer may direct the Provider to pay the assets held under a Provider Contract directly to Participants and Beneficiaries.

6.3 TERMINATION BY OASBO

OASBO shall have the right at any time to revoke its consent to a Participating Employer's Adoption Agreement and participation in this Plan. If OASBO wishes to exercise its right, OASBO shall deliver to the Participating Employer written notice of such revocation. Upon the effective date of such revocation, the Participating Employer shall cease to be a Participating Employer under this Plan and the provisions of Section 7.2 shall apply. Accordingly, the Participating Employer shall thereafter be solely responsible for its deferred compensation plan, including, without limitation that plan's continued satisfaction of the requirements of IRC Section 457(b). Subject to the terms of the Plan Provider Agreement, OASBO shall have the right at any time to revoke its consent to the Plan being funded by Provider Contracts funded by one or more of the Providers. If OASBO wishes to exercise its right, OASBO shall deliver to the Provider written notice consistent with the terms of the Plan Provider Agreement and the applicable Provider Contracts.

ARTICLE VII

MISCELLANEOUS

7.1 ASSETS FOR EXCLUSIVE BENEFIT OF PARTICIPANTS AND BENEFICIARIES

All amounts of Compensation deferred under this Plan, all property and rights which may be purchased with such amounts and all income attributable to such amounts, property or rights shall be held in trust (or a custodial account or annuity contract described in IRC Section 401(f)) for the exclusive benefit of Participants and their Beneficiaries. All such amounts shall not be subject to the claims of the Participating Employer's general creditors.

7.2 ALIENATION

Subject to applicable state law (and the terms of the Provider Contracts), and except as provided in Section 7.3, no benefit which shall be payable to any person (including a Participant or his Beneficiary) shall be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, or charge, and any attempt to anticipate, alienate, sell, transfer, assign, pledge, encumber, or charge the same shall be void; and no such benefit shall in any manner be liable for, or subject to, the debts, contracts, liabilities, engagements, or torts of any such person, nor shall be subject to attachment or legal process for or against such person, and the same shall not be recognized except to such extent as may be required by law.

7.3 DOMESTIC RELATIONS ORDERS

Notwithstanding the terms of Sections 7.1 and 7.2, if the Plan Administrator receives a judgment, decree or order ("Domestic Relations Order") that satisfies the requirements of IRC Section 414(p)(1)(A)(i), as provided in the Domestic Relations Order, the Provider shall make payments from the Participant's Account to an "Alternate Payee" of a Participant (instead of to the Participant or any other Beneficiary). When payment is made, or a separate account is established for an Alternate Payee, the Account of the Participant or any other Beneficiary shall be reduced correspondingly.

A Domestic Relations Order meets the requirements of IRC Section 414(p)(1)(A)(i) if it is made pursuant to a state domestic relations law (including a community property law). A Domestic Relations Order may provide that amounts will be payable to the Alternate Payee prior to the time that a Participant has a severance from employment. Unless prohibited by a Provider Contract, a Domestic Relations Order also may provide for the segregation of a separate Account for an Alternate payee prior to the time that amounts become payable to the Alternate Payee under the Domestic Relations Order. A Domestic Relations Order may provide that amounts payable to an Alternate Payee may be immediately distributable.

When payment is to be made to the Alternate Payee, the Alternate Payee may be required to complete such forms as may be required by the Administrator and the Provider.

The Administrator shall determine whether a Domestic Relations Order meets the requirements of IRC Section 414(p)(1)(A)(i) and is otherwise consistent with the terms of this Section.

7.4 PARTICIPANT RIGHTS

This Plan shall not be deemed to constitute a contract between a Participating Employer and any Employee or Participant. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of a Participating Employer or to interfere with the right of the Participating Employer to discharge any Participant or Employee.

7.5 MILITARY SERVICE

Notwithstanding any provision of the Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service shall be provided in accordance with IRC Section 414(u) and applicable federal and state law.

7.6 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 one other form in all cases where they would so apply.

* * *

EXHIBIT A

PLAN LOAN PROVISIONS

Compensation Plan regarding the allowance of loans from the plan

WHEREAS, the Ohio Association of School Business Officials ("OASBO") has established and maintains a deferred compensation plan ("Plan") pursuant to Section 457(b) of the Internal Revenue Code of 1986; a 457(b) plan for adoption by Participating Employers via an Adoption Agreement and a Provider Selection Agreement;

WHEREAS the Participating Employers in the Plan are public schools that are governmental entities, as defined in Internal Revenue Code ("IRC") Section 457(e)(1)(A), eligible to sponsor a Section 457(b) deferred compensation plan; and

WHEREAS, the Internal Revenue Service ("IRS") has issued 457 Regulations concerning the operation of Section 457(b) deferred compensation plans and such regulations set forth rules governing the availability of loans from 457(b) plans maintained by a governmental entity as defined in IRC Section 457(e)(1)(A); and

WHEREAS, OASBO wishes to amend the Plan to allow for the provision of loans to participants under the Plan by adopting the provision set forth below, recognizing that subsequent IRS guidance may necessitate additional Plan amendments;

Now, therefore, the Plan is hereby amended as provided below.

Loan Availability. Loans shall be made available in accordance with the terms of the Plan's investment product.

Amount Available. Any Participant may borrow, on written application to the Provider and on approval by the Provider under such uniform rules as the Provider shall adopt, an amount which, when added to the outstanding balance of any other loans to the Participant from the Plan and any other qualified plan of the participating Employer does not exceed the lesser of:

- (i) \$50,000 reduced by the excess (if any) of the highest outstanding balance of loans from the Plan to the Participant during the one year period ending on the day before the date on which such loan is made, over the outstanding balance of loans from the Plan to the Participant on the date on which such loan was made, or
- (ii) one-half (1/2) of the present value of the non-forfeitable accrued benefit of the Employee under the Plan.

For purposes of this limit, all plans of the participating Employer shall be considered one plan, to the extent required by Section 72 of the Code, and the balance of all loans under any plan of the participating Employer under which the individual participates must be aggregated in determining the maximum loan available from the 457 plan.

The minimum amount of a loan made pursuant to this Section shall be \$1,000 for a general purpose loan, and \$2,500 for a residential loan.

Terms. In addition to such rules and regulations as the Provider may adopt, all loans shall comply with the following terms and conditions:

- (a) **Assignment.** An assignment or pledge of a portion of a Participant's interest in the Plan shall be required to secure a loan made under this Section. An assignment or pledge of any portion of a Participant's interest in the Plan and a loan, pledge, or assignment with respect to the Participant's interest any investment product purchased under the Plan, shall be treated as a loan under this Section.
- (b) **Application.** An application for a loan by a Participant shall be made in writing to the Provider, whose action in approving or disapproving the application shall be final. As provided in the Provider's loan application, only one loan may be made during any 12 month period.
- (c) **Loan Agreement.** Each loan shall be evidenced by a loan agreement executed by the Participant and delivered to the Provider and shall be adequately secured.
- (d) **Term.** The period of repayment for any loan shall be as determined in the loan application, not to exceed five (5) years for a general purpose loan. However, loans used to acquire any dwelling unit which, within a reasonable time, is to be used (determined at the time the loan is made) as a principal residence of the Participant shall, provide for periodic repayment over a period not to exceed twenty (20) years. In the event a Participant enters the uniformed services of the United States and retains reemployment rights under law, repayments may be suspended and no interest will accrue during the period of leave. The period of repayment shall be extended by the number of months of leave in the uniformed services. In the event a Participant is on a participating Employer approved, bona fide leave of absence without pay, loan payments may be suspended (but interest will continue to accrue) for the period of leave but not to exceed one year; however, the loan must be repaid by the original loan repayment date.
- (e) **Interest Rate.** The interest rate to be charged on loans shall be determined at the time of the loan application in the manner prescribed in the investment product from which the loan is taken. The interest rate so determined shall be fixed for the duration of each loan.
- (f) **Repayment.** Payments of principal and interest will be made in substantially level amounts on a quarterly basis, over the term of the loan. Notice will be sent to Participants of the amount due before the due date.
- (g) **Prepayment.** The Participant shall be permitted to repay the loan in full or in part at any time prior to maturity, without penalty.

- (h) **Foreclosure.** If a loan is not repaid in accordance with the terms contained in the loan agreement and a default occurs, the Plan may execute upon its security interest in the Participant's account to satisfy the debt; however, the Plan shall not levy against any portion of the loan account until such time as a distribution of the account could otherwise be made under the Plan.
- (i) **Effect on Death Benefit.** If a death claim is submitted for an individual account with an outstanding loan balance, the individual account including the amount of the Loan Account, will be reduced by the amount of the outstanding loan balance before the death benefit amount is determined.
- (j) **Other Terms and Conditions.** The Provider shall fix such other terms and conditions for loans as it deems necessary to comply with legal requirements, to maintain the status of the Plan as an eligible deferred compensation plan under Section 457(b) of the Code, or to prevent the treatment of the loans for tax purposes as a distribution to the Participant. The Provider, in its discretion for any reason, may establish other terms and conditions for loans, not inconsistent with the provisions of this Section. Any additional rules or restrictions as may be necessary to implement and administer loans shall be in writing and communicated to Participants.

Participant Loan Accounts. Upon approval of a loan to a Participant by the Provider, an amount not in excess of the loan amount shall be transferred from the Participant's other investment fund(s) to the Participant's loan account as of the close of the accounting date which is the agreed upon date on which the loan is to be made.

* * *



Ohio
Association
of School
Business
Officials

ADOPTION AGREEMENT FOR THE THE OASBO 457 DEFERRED COMPENSATION PLAN

The Ohio Association of School Business Officials ("OASBO") has adopted and maintains OASBO 457 Deferred Compensation Plan (the "Plan"). The Plan is designed to allow an "Eligible Employer" to establish its own "eligible deferred compensation plan" under Section 457(b) of the Internal Revenue IRC ("IRC").

For purposes of the Plan, an "Eligible Employer" is any Ohio public school district or other Ohio governmental body that is approved by OASBO as an Eligible Employer. However, no employer can be approved by OASBO unless that employer is an organization described in IRC Section 457(c)(1)(A). Accordingly, the employer must be considered to be a state, political subdivision of a state, or agency or instrumentality of a state or political subdivision.

Under the Plan, an Eligible Employer adopts its own Section 457(b) Plan by executing this Adoption Agreement and a separate "Provider Selection Agreement", and entering into one or more Provider Contracts with Voya and/or AXA.

By completing this Adoption Agreement, the undersigned Eligible Employer hereby adopts a 457 Deferred Compensation Plan for the benefit of those Employees who are designated under this Adoption Agreement as Eligible Employees. The terms of the Plan shall constitute the terms of the Eligible Employer's plan, modified as provided in this Adoption Agreement.

The Plan of the undersigned Eligible Employer shall become effective as the date specified in the Adoption Agreement; provided, however, that such date shall not be any earlier than the date that the undersigned Eligible Employer enters into a Provider Contract as described in the Plan.

PARTICIPATING EMPLOYER INFORMATION

Name of Participating Employer: _____

Address: _____

Telephone Number: _____

Employer Identification Number: _____

ADOPTION AGREEMENT INFORMATION

This Adoption Agreement of the 457(b) Deferred Compensation Plan of the Participating

Employer shall be effective as of: _____

PLAN OPTIONS

Eligible Employees:

☐ All Employees

☐ Other: _____

Participant Deferral Account (Section 1.17)

Employer contributions to the Participant Deferral Account ☐ will ☐ will not be permitted under the Plan.

Roth Deferrals:

Roth Deferrals ☐ will ☐ will not be permitted under the Plan.

Unforeseeable Emergency Withdrawals:

Unforeseeable Emergency Withdrawals ☐ will ☐ will not be permitted under the Plan.

CERTIFICATION AND SIGNATURE

The Participating Employer hereby represents that it is an Ohio public school district or other Ohio governmental body.

The Participating Employer acknowledges and agrees that (i) the provisions of the Plan are the provisions of its own 457 Deferred Compensation Plan, including any amendments that, from time to time, may be made to the Plan by OASBO, and (ii) it will carry out and fulfill the obligations of a Participating Employer and the Administrator under the terms of the Plan.

This Adoption Agreement, the joinder agreement and the Plan document together constitute the Plan. The Plan is a specimen plan, not a master or prototype, and has not been approved by the IRS. The adoption of the Plan and related tax consequences are the responsibility of the Participating Employer and its independent tax and legal advisors.

* * *

**Adopted by the undersigned Participating Employer:
PARTICIPATING EMPLOYER**

By: _____

Title: _____

Date: _____

**APPROVAL BY THE OHIO ASSOCIATION OF SCHOOL
BUSINESS OFFICIALS:**

By: _____

Title: James Rowan, Executive Director

Date: _____



Attachment Item #13

Approve ACEware Systems, Inc. Support Agreement



ACEware Systems, Inc.

Support and Maintenance Agreement (SMA)

\$5,637

This agreement between ACEware Systems, Inc. (the Service Provider) and Auburn Career Center (the Customer) remains in effect July 1, 2017 through July 1, 2018. At the conclusion of the Agreement period, ACEware Systems, Inc. will send a renewal notice and invoice to the Customer. The Customer may elect to renew the SMA or decline and receive service on a per call basis at the hourly rate in effect for that calendar year. Software upgrades are not available without a current SMA.

Definitions

Service Provider: ACEware Systems, Inc.

Customer: A single unit/department with a single point of contact to coordinate and communicate the needs of their unit/department with ACEware. *(Note: If your institution/organization shares a single instance of Student Manager/ACEweb with multiple departments/programs, please contact ACEware to discuss support options.)*

SMA: Support and Maintenance Agreement

Technical Support: Guidance, advice and/or direction directly related to ACEware Systems software provided to the Customer by an assigned ACEware Technician.

Keeper of the Flame: The point of contact designated to communicate with the assigned ACEware Technician on behalf of the organization.

The authorized Keeper of the Flame for the Customer is:

Name (first and last)

Phone

Email

SMA Inclusions:

As part of this SMA, the staff at ACEware Systems, Inc. remain available to answer any and all questions related to the ACEware product(s) purchased by the Customer. In addition, this SMA provides the Customer:

- A dedicated ACEware Technician responsible for providing technical support to the Customer.
- Email and toll-free telephone support.
- Complimentary upgrades to the Customer's version of Student Manager.
- Access to the customers-only section of the Service Provider's web site, which provides online help resources and archived webinars.
- Scholarship funds for attendance of the annual ACEware Users' Conference. The amount of the scholarship is determined by the amount of the Customer's SMA. A listing of current scholarship values are attached to this SMA.)

-Continued on back-

SMA Exclusions:

The following situations are not covered under the SMA. However, services marked (**) are available as a fee-based option:

- Recovery of data resulting from:
 - Problems caused by allowing any software created by entities other than the Service Provider access to the Student Manager database files. **This type of damage may void the SMA unless prior authorization has been received from Service Provider.**
 - Hardware failure.
 - Improper backup procedures.
 - User error.

*Note: On a fee-based service, ACEware Systems will make every effort to recover data but is not able to guarantee success. (**)*

- Support for network connections, email server configuration, firewall configuration, user account creation or printer setup.
- Technical support for software created by entities other than the Service Provider
- Updating a customized screen or procedure. (**)
- Multiple installations of Student Manager or ACEweb; One installation of each is provided with purchase of the software. (**)
- Training of new staff members. Each Customer should have training processes in place. Additionally, the Customer may direct staff to the Service Provider's website, which contains resources that are specific to new users.(**).
- Preparing customized reports. When purchasing Student Manager, each new Customer is entitled to three (3) customized reports (**).

Remote Access to Customer System

For optimal service, the installation and use of screen sharing software such as Mikogo or GoToMeeting® is recommended to allow a technician's computer to connect with your computer. If your unit/department cannot, or will not, allow use of this method of support, an additional 5% surcharge will be added to your support agreement. You will be contacted to discuss this issue before the surcharge is applied.


Customization

ACEware systems, Inc. does offer customization services on a fee basis. Software programs are designed to accommodate customized procedures created by ACEware Systems without voiding your Support and Maintenance Agreement. Customized procedures may increase the cost of the SMA, and are only guaranteed with the current version of the software. Contact your ACEware technician for a quote on a custom project.

By signing this *Agreement*, the Customer acknowledges that they have read, understand and agree to the conditions and are authorized to execute this agreement on behalf of the organization.

ACEware Systems, Inc.

Auburn Career Center


By: Sharon Brookshire 05/12/2017
Vice President, Operations Date

By: Customer's Authorized Representative Date

Please print name and title below:

Invoice

ACEware Systems, Inc.

7480 Dyer Road

Manhattan, KS 66502

(785) 537-2937

Federal ID# 48-1151719

Date	Invoice #
5/12/2017	7912

Bill To
Auburn Vocational School District 8140 Auburn Rd Concord Twp, OH 44077

P.O. No.	Terms
	Net 30

Quantity	Description	Rate	Amount
1	Annual Support Agreement for Student Manager - 7/1/2017 - 7/1/2018 Executive Student Manager with ACEweb Online Registration - 2017 Retail Value - \$32,495 Calendar Module - 2017 Retail Value - \$1,695 Attendance Tracking Module - 2017 Retail Value - \$1,695 Course Bundling Module - 2017 retail Value \$1,695 (purchased in 2014) Total Retail Value - \$37,580 X .15 = \$5,637	5,637.00	5,637.00

Support will increase to .16 with next renewal. Thank you!

Total \$5,637.00

Auburn Vocational School District Board of Education
Resolution Regarding the Disposal of Personal Property

The Auburn Vocational School District Board of Education ("Board") met in open session on the 2nd day of May 2017, with the following members present:

Erik L. Walter, Board President
Mary Javins, Vice President
Jean Brush, Board Member
Dr. Susan Culotta, Board Member
Geoffrey Kent, Board Member
Mr. Ken Klima, Board Member
Dr. Brian Kolkowski, Board Member
Roger Miller, Board Member
Paul Stefanko, Board Member
Terry Sedivy, Board Member
Mary Wheeler, Board Member

Board Member Mary Javins moved the adoption of the following resolution:

WHEREAS, R.C. 3313.41 provides that, when a board of education decides to dispose of real or personal property that it owns in its corporate capacity and that exceeds in value ten thousand dollars, it shall sell the property at public auction; and

WHEREAS, if the aggregate value of the real or personal property does not exceed ten thousand dollars a board of education may sell the property through any method that the board of education deems reasonable; and

WHEREAS, the Board is in the possession of **two (2) PLAYHOUSES** that is no longer needed for use by the Board; and

WHEREAS, the **CHARDON ROTARY** has promised that, if the Board sells the **two (2) PLAYHOUSES** to the **CHARDON ROTARY**, the **CHARDON ROTARY** will display the **two (2) PLAYHOUSES** in a public manner, distribute or post literature and information regarding the Board, and utilize its best efforts to directly or indirectly advertise and market information regarding the Board and its programs; and

WHEREAS, such advertising and marketing activities further the Board's educational mission by increasing interest in the Board and its programming and fostering student enrollment.

NOW BE IT HEREBY RESOLVED, that the **two (2) PLAYHOUSES** is no longer needed for use by the Board; and

NOW BE IT FURTHER RESOLVED, that the sale of the **two (2) PLAYHOUSES** to the **CHARDON ROTARY** serves the public interest; and

NOW BE IT FURTHER RESOLVED, that the Board affirms that the aggregate value of the **two (2) PLAYHOUSES** does not exceed ten thousand dollars and, accordingly, is not required to be sold at public auction in accordance with R.C. 3319.41; and

NOW BE IT FURTHER RESOLVED, that the method of the sale to **CHARDON ROTARY** is reasonable in all respects, particular in light of the advertising and marketing value the Board will receive in exchange for the sale; and

NOW BE IT FURTHER RESOLVED, that the Board shall sell the **two (2) PLAYHOUSES** to the **CHARDON ROTARY** for one dollar each.

Board Member Roger Miller seconded the motion.

Upon roll call on the adoption of the Resolution, the vote was as follows:

Erik L. Walter, Board President	<u>X</u>
Mary Javins, Vice President	<u>X</u>
Jean Brush, Board Member	<u>X</u>
Dr. Susan Culotta, Board Member	<u>X</u>
Geoffrey Kent, Board Member	<u>X</u>
Dr. Brian Kolkowski, Board Member	<u>X</u>
Mr. Ken Klima, Board Member	<u>X</u>
Roger Miller, Board Member	<u>X</u>
Paul Stefanko, Board Member	<u>X</u>
Terry Sedivy, Board Member	<u>X</u>
Mary Wheeler, Board Member	<u>X</u>

TREASURER'S CERTIFICATION

The foregoing is a true and correct excerpt from the minutes of the meeting on **MAY 2, 2017** of the Auburn Joint Vocational School District Board of Education showing the adoption of the Resolution hereinabove set forth.



Treasurer, Board of Education
Auburn Vocational School District

5/22/17

ATTACHMENT A

PERMISSIBLE REASONS TO ENTER EXECUTIVE SESSION

A public Board of Education may hold an executive session only after a majority of the quorum of the Board determines by a roll call vote to hold such a session and only at a regular or special (but not emergency) meeting for the sole purpose of the consideration of any of the following matters:

- A. To consider one or more, as applicable, of the **check marked** items with respect to a public employee or official:
1. ☐ Appointment;
 2. ☒ Employment;
 3. ☒ Dismissal;
 4. ☒ Discipline;
 5. ☐ Promotion;
 6. ☐ Demotion;
 7. ☒ Compensation of a public employee or official; or
 8. ☐ Investigation of charges/complaints against a public employee, official, licensee, or regulated individual (unless public hearing requested).
- B. To consider the purchase of property for public purposes, or for the sale of property at competitive bidding, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the public interest.
- C. Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action.
- D.** Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment.
- E. Matters required to be kept confidential by federal law or regulations or state statutes.
- F. Details relative to security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office.