



# Glen Ellyn School District 41

A K-8 district serving parts of Carol Stream, Glendale Heights, Glen Ellyn, Lombard and Wheaton

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Dr. Ann K. Riebock, Superintendent

## MINUTES

### GLEN ELLYN SCHOOL DISTRICT 41 BOARD OF EDUCATION REGULAR MEETING JUNE 24, 2013 - 6:00 PM

CENTRAL SERVICES OFFICE  
793 NORTH MAIN STREET  
GLEN ELLYN, ILLINOIS

#### **Call to Order**

The Board of Education meeting was called to order at 6:05 p.m.

#### **Pledge of Allegiance**

Vice President John Kenwood led in the recital of the Pledge of Allegiance.

#### **Roll Call**

Upon the roll being called, the following members answered present: John Kenwood, Dean Elger, Joe Bochenski, Erica Nelson, Drew Ellis and Sam Black. Mr. Escalante joined the meeting at 6:53 p.m.

#### **Presentations, Reports and Initiatives**

A master facilities presentation and Board discussion took place following the business portion of them meeting.

#### **Public Participation**

Board President Sam Blacked reminded those interested in addressing the Board of the guidelines for public participation.

- Resident Jeff Cooper commented on the long-term financial implications of reinstating the assistant principal positions and expressed concern about expense oversight and expenditures for District's P-cards, specifically related to charges incurred for conference attendance. Mr. Cooper suggested that spending be reduced by eliminating overnight stays at conferences that are held locally or in downtown Chicago.
- GEEA Co-president Sue Schoff and former board members Carol McElvain and Terra Howard thanked Dr. Riebock for her years of hard work and outstanding leadership in the District and wished her well on her retirement.

#### **Action Items**

- A. *Consent Agenda: Board members Ellis moved and Nelson seconded to approve the reports and recommendations contained in the consent agenda which included:*
  - 1. *Human Resources*
    - a. *Personnel Report (Attachment)*
      - 1. *Employment Recommendations*
      - 2. *Dismissals*
      - 3. *Resignations*

- b. *Finance, Facilities & Operations*
- c. *Treasurer's Report*
- d. *Investment Schedule*
- e. *Monthly Revenue/Expenditure Summary Report*
- f. *Summary of Bills & Payroll*
- g. *School District Payment Order*
- h. *Vandalism/Damage Report*
- i. *Disposal of Surplus Property*
- j. *2012-2013 FOIA Report*
- 2. *Other Matters*
  - a. *Approval of Board Meeting Minutes*
    - 1. *June 10, 2013 Regular Board Meeting*
    - 2. *June 10, 2013 Board of Education Regular Meeting-Closed Session*

*On a roll call vote answering "Aye": Kenwood, Elger, Bochenski, Nelson, Ellis and Black; answering "Nay": None. Motion carried.*

**B. Superintendent's Recommendations:** At its June 10<sup>th</sup> meeting, the Board discussed the following recommendations:

1. Approval of a resolution to adopt CPI Qualified Plan Consultants, Inc. as the plan administrator and remitter for the District's current 457(b) retirement plan:

*Board members Ellis moved and Bochenski seconded to approve the recommendation as presented. On a roll call vote answering "Aye": Nelson, Elger, Ellis, Bochenski, Kenwood and Black; answering "Nay": None. Motion carried.*

(Attachment)

2. Intergovernmental Agreement with Marquardt School District 15 Food Services: Approval of an amended intergovernmental agreement with Marquardt School District 15 Food Services to provide breakfast at Churchill School.

*Board members Bochenski moved and Ellis seconded to approve the recommendation as presented. On a roll call vote answering "Aye": Elger, Bochenski, Ellis, Nelson, Kenwood and Black; answering "Nay": None. Motion carried.*

(Attachment)

3. Supplemental Pay Recommendation: Approval of changes to the Hadley extra-curricular program recommended by the district's supplemental pay committee. The committee is recommending approval of supplemental pay for the Safe Spot Club which provides an accepting and safe environment for diverse students; approval of various changes related to music activities; and eliminating the elementary science coordinator position as these functions will be centralized. Overall, these changes mean a cost reduction of \$6,900.

*Board members Nelson moved and Ellis seconded to approve the recommendation as presented. On a roll call vote answering "Aye": Bochenski, Ellis, Nelson, Kenwood, Elger and Black; answering "Nay": None. Motion carried.*

4. 2014 Tentative Budget: Approval of the attached resolution notifying the public of the August 12<sup>th</sup> public hearing and placement of the tentative budget on display.

*Board members Ellis moved and Elger seconded to approve the recommendation as presented. On a roll call vote answering "Aye": Nelson, Bochenski, Kenwood, Ellis, Elger and Black; answering "Nay": None. Motion carried.*

(Attachment)

5. Request for One Additional Math Specialist (STEAM Specialist): Approval to restore one additional math/STEAM (Science, Technology, Engineering, the Arts and Math) specialist at a cost of approximately \$67,000. The administration proposes a fulltime math/STEAM specialist at Abraham Lincoln and at Churchill (which have a greater number of struggling students), and a shared specialist for Benjamin Franklin and Forest Glen schools.

*Board members Kenwood moved and Bochenski seconded to approve the recommendation as presented. On a roll call vote answering "Aye": Ellis, Kenwood, Bochenski, Elger, Nelson and Black; answering "Nay": None. Motion carried.*

### **Superintendent's Report**

Superintendent Dr. Ann Riebock, who will retire June 30, 2013 after serving seven years as superintendent in District 41, expressed her gratitude and appreciation for the opportunity to work in District 41 and said that it has been an honor to work in a district with so many talented and caring people.

### **Board Reports**

- A. Board members shared some of their reflections of Dr. Riebock's seven year tenure, acknowledging her outstanding leadership and strong relationships with various stakeholder groups; noting the positive change that has occurred during her years with District 41; and, saying that she will be greatly missed.
- B. Erica Nelson reported on the following:
  1. Team 21: Team 21's work is focused on different segments; this segment is focused on how 21 century learning will be evaluated. There is discussion around the change management aspect of Team 21 as well. The team meets tomorrow.
  2. Proposed Resolution: In collaboration with Naperville District 203, the District has developed the attached resolution to the Illinois Association of School Boards (IASB) asking for changes that would help local districts plan for the impact of unfunded State of Illinois mandates. Mrs. Nelson would like feedback from Board members regarding their support by July 1 so that Board President Black can submit the resolution to IASB.

(Attachment)

### **Discussion Items**

There were no items scheduled for discussion.

### **Upcoming Meetings**

August 12, 2013 Public Hearing & Board of Education Regular Meeting, 7:15 p.m., Central Services Office

August 26, 2013 Board of Education Regular Meeting, 7:30 p.m., Central Services Office

### **Other**

Dr. Riebock informed the Board of a parent in the district who is interested in pursuing the District's policy 7:50 on early admission even though her child birthday does not fall within the month of September as the policy outlines. The policy states that the administration may admit a child whose birth date falls after September 1, but within the month of September, based on a readiness assessment. Assessment includes evaluation of readiness skills in math and literacy as well as a determination of social/emotional/physical maturity. The administration is recommending no exception be made. While Board member John Kenwood took exception to the administration's recommendation, there was sufficient Board consensus to uphold the administration's recommendation.

**Public Participation**

Parent Nicole Brisson expressed concern about how the District handled the "The Perks of Being a Wallflower" issue and urged the Board to examine its policies more carefully and learn from the controversy.

**Master Facilities Presentation and Workshop**

The administration and Ron Richardson of FGM Architects presented an overview via the attached PowerPoint of the District's long-range facility planning which has focused on how facilities support 21<sup>st</sup> century learning and eliminating the District's portable classrooms. The overview provided a perspective from 2004 to the present with particular focus on 2009 when the District's Master Facility Plan was developed.

(Attachment)

Based on this information that was presented, the Board determined that it needs to review the updated master facilities information prepared by FGM and schedule more time for facilities discussion and planning in the future.

**Adjourn to Closed Session**

*At 9:25 p.m. Board members Kenwood moved and Ellis seconded to adjourn to closed session to discuss the following matters:*

- A. Collective negotiating matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of*
- B. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity*

*On a roll call vote answering "Aye": Elger, Bochenski, Kenwood, Escalante, Ellis, Nelson and Black; answering "Nay": None. Motion carried.*

**Return to Open Session**

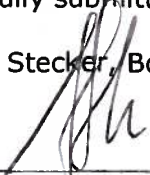
The Board returned to open session at 10:16 p.m.

**Adjournment**

*There being no further business, Board members Kenwood moved and Bochenski seconded to adjourn the meeting at 10:17 p.m. Motion carried on a unanimous voice vote.*

Respectfully submitted,

Maureen Stecker, Board Recording Secretary

  
\_\_\_\_\_  
Sam Black, Board President

  
\_\_\_\_\_  
Dean Elger, Board Secretary

Minutes approved: August 12, 2013



# Glen Ellyn School District #41 Board Report

**Date:** June 24, 2013

**Title:** Personnel Report –Final

**Contact:** Laurie Campbell, Director of Human Resources

**Long-Range Plan Focus:** The recommendations contained in this Personnel Report support Goal #2, Development of Human Capital, of the Superintendent's Long-Range Plan.

**Employment Recommendations:**

Name	School	Position	Placement/Salary	Effective Date
Jacquelyn Calderon	Churchill	2 <sup>nd</sup> Grade Bilingual Teacher	BA/\$46,472.00	2013-2014 School Year
Leah DeGolia	Hadley/Franklin	School Psychologist	MA/\$52,048.00	2013-2014 School Year
Ana Nelson	TBA	Kindergarten Teacher	BA/\$46,472.00	2013-2014 School Year
Kristine Stearns	TBA	Kindergarten Teacher(.5 FTE)	MA/\$33,577.00	2013-2014 School Year

**Resignation:**

Name	School	Position	Effective Date
Kelly Coleman	Hadley	7 <sup>th</sup> Grade Literacy Teacher	June 21, 2013

**Dismissal:**

Name	School	Position	Effective Date
Lataisha Arrington	CSO	Temporary Summer Custodian	June 24, 2013

**Recommendation:** It is recommended that the Board accept the actions included in this Personnel Report as presented.

# **Finance, Facilities and Operations Financial Attachments**

**Board Meeting  
June 24, 2013**

**Glen Ellyn School District 41**

**Period Ending:  
May 31, 2013**

***Draft Until Approved***

**Finance, Facilities, and Operations  
Consent Agenda Items**

**June 24, 2013**

**Table of Contents**

- (a) Treasurer's Report
- (b) Investment Schedule
- (c) Monthly Revenue/Expenditure Summary Report
- (d) Summary of Bills and Payroll
- (e) School District Payment Order for period May 22, 2013, through June 18, 2013
- (f) Vandalism/Damage Report
- (g) Disposal of Surplus Property
- (h) 2012-2013 FOIA Report

**Glen Ellyn School District 41**  
**Treasurer's Report**  
**May 2013**

FUND	FUND BALANCE 4/30/2013	CASH BAL. 4/30/2013	REVENUE	EXPENDITURES	INVESTMENTS (Increase) Decrease	LIABILITIES (Increase) Decrease	CASH BAL. 5/31/2013	INVESTMENTS AT COST	CASH + INVESTMENTS	LIABILITIES - RECEIVABLE (YTD)	FUND BALANCE 5/31/2013
Education	\$ 18,755,132.51	\$ 2,655,368.86	\$ 741,018.05	\$ 3,293,565.31	\$ 1,564,857.52	\$ 21,587.57	1,689,266.69	\$ 14,017,577.27	\$ 15,711,957.29	\$ (490,627.96)	16,202,585.25
Self-Insurance											
Dental	211,671.01	211,671.01	-	-	-	-	211,671.01	-	211,671.01	-	211,671.01
Operations and Maintenance	3,123,910.75	364,650.10	1,439.62	155,831.35	(916.32)	2,100.00	211,442.05	2,731,376.97	2,971,619.02	2,100.00	2,969,519.02
Debt Service	714,825.11	0.31	-	-	-	-	0.31	714,824.80	714,825.11	-	714,825.11
Transportation	636,675.14	599.87	105,609.46	208,199.03	102,000.00	-	10.30	534,075.27	534,085.57	-	534,085.57
Social Security	367,908.24	624.39	-	58,780.02	59,000.00	-	844.37	308,310.34	309,154.71	26.50	309,128.22
IMRF	348,269.40	229.18	-	46,716.32	47,000.00	(0.15)	512.71	301,020.85	301,533.56	(19.52)	301,553.08
Capital Projects	64,076.57	76.70	-	-	-	-	76.70	63,999.87	64,076.57	-	64,076.57
Working Cash	3,290,089.56	52.14	-	-	-	-	52.14	3,290,037.42	3,290,089.56	-	3,290,089.56
Tot	4,916.97	73.48	-	-	-	-	73.48	4,843.49	4,916.97	-	4,916.97
<b>Totals</b>	<b>\$ 27,517,475.26</b>	<b>\$ 3,233,346.04</b>	<b>\$ 848,067.13</b>	<b>\$ 3,763,092.03</b>	<b>\$ 1,771,941.20</b>	<b>\$ 23,687.42</b>	<b>\$ 2,113,949.76</b>	<b>\$ 21,966,066.28</b>	<b>\$ 24,113,929.37</b>	<b>\$ (488,520.98)</b>	<b>\$ 24,602,450.36</b>



**Glen Ellyn School District 41**  
**Investment Schedule**  
**May 2013**

Identifier	Certificate #	Issue Date	Maturity Date	#of Days	Amount	Rate	Interest	Type
<b>Education Fund</b>								
PMA	17454-67	06/15/12	06/17/13	367	2,277,660.77	0.272%	6,230.04	CD
PMA	27113/DTC	06/20/12	06/20/13	365	24,484.47	0.450%	110.20	CD
PMA	175897/CDR	06/21/12	06/20/13	364	2,941,964.49	0.205%	6,027.42	CD
PMA	27106,62/DTC	06/05/12	06/21/13	381	273,603.09	0.050%	142.79	CD
IPTIP					966,427.15			
ISDLAF					7,533,437.30			
<b>Total Education Fund:</b>					<b>14,017,577.27</b>	<b>0.244%</b>	<b>12,510.45</b>	
<b>Operations and Maintenance Fund</b>								
PMA	17454-67	06/15/12	06/17/13	367	101,016.33	0.272%	275.85	CD
PMA	27113/DTC	06/20/12	06/20/13	365	223,635.51	0.450%	1,006.34	CD
PMA	175897/CDR	06/21/12	06/20/13	364	223,635.51	0.205%	457.86	CD
PMA	27106,62/DTC	06/05/12	06/21/13	381	223,635.51	0.050%	116.73	CD
IPTIP	IPTIP				87,805.67			
ISDLAF	ISDLAF				1,871,648.44			
<b>Total Operations and Maintenance Fund:</b>					<b>2,731,376.97</b>	<b>0.244%</b>	<b>1,856.78</b>	
<b>Debt Service Fund</b>								
IPTIP					164,670.98			
ISDLAF					550,153.82			
<b>Total Debt Service Fund:</b>					<b>714,824.80</b>	<b>0.000%</b>	<b>-</b>	
<b>Transportation Fund</b>								
IPTIP					-			
ISDLAF					534,075.27			
<b>Total Transportation Fund:</b>					<b>534,075.27</b>		<b>-</b>	
<b>Social Security Fund</b>								
IPTIP					161,105.98			
ISDLAF					147,204.37			
<b>Total Social Security Fund:</b>					<b>308,310.35</b>	<b>0.000%</b>	<b>-</b>	
<b>Municipal Retirement Fund</b>								
IPTIP					137,530.00			
ISDLAF					163,490.85			
<b>Total Municipal Retirement Fund</b>					<b>301,020.85</b>		<b>-</b>	
<b>Capital Improvements Fund</b>								
PMA	17454-67	06/15/12	06/17/13	367	35,199.87	0.272%	96.40	CD
IPTIP					-			
ISDLAF					28,800.00			
<b>Total Capital Improvements Fund:</b>					<b>63,999.87</b>	<b>0.272%</b>	<b>96.40</b>	
<b>Working Cash</b>								
PMA	17454-67	06/15/12	06/17/13	367	1,075,523.03	0.272%	2,941.78	CD
WBT	898010433	09/21/12	09/21/13	365	1,000,000.00	0.400%	4,000.00	MM
WBT	5010023212	01/29/13	01/29/14	365	1,200,000.00	0.350%	4,200.00	CD
IPTIP					4,742.30			
ISDLAF					9,772.09			
<b>Total Working Cash fund:</b>					<b>3,290,037.42</b>	<b>0.336%</b>	<b>11,141.78</b>	

May 2013

Identifier	Certificate #	Issue Date	Maturity Date	#of Days	Amount	Rate	Interest	Type
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**TORT Fund**

IPTIP  
ISDLAF

-  
4,843.49

**Total Tort Fund:**

4,843.49

**Total Current Operating Funds Investments**

21,966,066.29

**Total Investment Interest Due**

25,605.41

**Average Portfolio Yield**

0.584%

**Account Balances**

IPTIP Monthly Average Rate  
ISDLAF Monthly Average Rates:

1,522,282.08

0.022%

Liquid Class

8,280,540.99

0.010%

Max Class

2,562,884.64

0.040%

Note: CB in the "Identifier" column denotes Community Bank  
GEBT in the "Identifier" column denotes Glen Ellyn Bank & Trust  
MB in the "Identifier" column denotes MB Financial Bank  
PMA in the "Identifier" column denotes PMA/ISDLAF  
WBT in the "Identifier" column denotes Wheaton Bank & Trust

Note: CD in the "Type" column denotes Certificate of Deposit  
CP in the "Type" column denotes Commercial Paper  
TN in the "Type" column denotes Treasury Notes  
FHLB in the "Type" column denotes Federal Home Loan Bank Note  
FNMA in the "Type" column denotes Federal Natl Mortgage Assn Note  
FHLMC in the "Type" column denotes Federal Home Loan Mortgage Corporation Note  
MM in the "Type" column denotes Money Market Account



## **Glen Ellyn School District 41**

Finance, Facilities & Operations

### **Monthly Revenue/Expenditure Summary Report Overview May 2013**

#### **Revenues:**

Excluding fund transfers, district revenues collected are \$25,821,751.62 during fiscal year 2013 vs. 2012 revenues of \$26,812,016.06 representing a reduction of \$990,264.44. The district has received less revenue in the areas of property tax collection, as the result of the abatement of the Bond & Interest Levy and receipt of general state aid and categorical funds from the State of Illinois. The district has experienced an increase in revenues from food services.

#### **Expenditures:**

Excluding fund transfers, district expenditures are \$39,359,431.08 during fiscal year 2013 vs. 2012 expenditures of \$36,981,944.13 representing an increase of \$2,377,486.95. The district has spent more for salaries, purchased services, supplies & materials, tuition and capital outlay. These amounts will be monitored closely in the coming months.

**Glen Ellyn School District 41**  
**Monthly Revenue/Expenditure Summary Report**

**May 2013**

**Revenues**

Function	Category	MTD Received	YTD Received	Revenue Budget	To Be Received	YTD % Received	Prior Year % Rec'd
1100	Property Taxes	-	19,864,292.60	38,941,094.00	19,076,801.40	51.01%	50.66%
1200	Personal Property Taxes	202,844.17	1,012,238.20	927,530.00	(84,708.20)	109.13%	109.93%
1300	Tuition	500.00	209,312.39	255,785.00	46,472.61	81.83%	101.28%
1400	Field Trip/Bus Fees	1,438.16	15,142.46	30,500.00	15,357.54	49.65%	71.68%
1500	Interest Earnings	20,656.30	55,756.67	160,500.00	104,743.33	34.74%	39.23%
1600	Food Services	27,309.07	369,156.74	199,150.00	(170,006.74)	185.37%	170.04%
1700	Student Fees	10,134.86	373,383.38	522,328.00	148,944.62	71.48%	72.14%
1900	Donations/Misc Revenue	634.49	135,882.41	141,400.00	5,517.59	96.10%	111.37%
3000	Unrestricted State Funds	114,909.72	1,149,080.86	1,322,000.00	172,919.14	86.92%	95.41%
3100	Restricted State Funds	420,837.94	1,985,020.84	1,927,583.00	(57,437.84)	102.98%	251.21%
4000	Federal Funds	48,802.42	652,485.07	456,846.00	(195,639.07)	142.82%	111.48%
7000	Fund Transfers	-	616,370.74	268,000.00	(348,370.74)	229.99%	0.00%
Grand Total All Funds		848,067.13	26,438,122.36	45,152,716.00	18,714,593.64	58.55%	64.70%

**Expenditures**

Object	MTD Expended	YTD Expended	YTD Encumbrances	Expenditure Budget	Budget Available	YTD % Expended	Prior Year % Exp'd
100	Salaries	2,467,130.20	22,128,602.19	27,847,336.00	5,718,733.81	79.46%	79.58%
200	Benefits	488,246.05	4,529,936.57	5,567,717.00	1,037,780.43	81.36%	82.17%
300	Purchased Services	504,148.89	4,632,534.73	4,968,443.00	310,752.70	93.24%	97.16%
400	Supplies/Materials	168,321.59	2,132,567.80	2,584,289.00	375,548.62	82.52%	76.78%
500	Capital Outlay	59,558.92	1,422,093.26	1,650,035.00	171,125.93	86.19%	63.33%
600	Dues & Fees	3,496.28	65,672.03	75,741.00	9,422.97	86.71%	111.18%
600	Principal/Interest Payments	-	2,727,800.00	2,727,802.00	2.00	100.00%	90.16%
600	Tuition	72,190.10	1,720,224.50	1,675,000.00	(65,752.48)	102.70%	96.12%
	Fund Transfers	-	616,370.74	268,000.00	(348,370.74)	229.99%	0.00%
Grand Total All Funds		3,763,092.03	39,975,801.82	47,364,363.00	7,209,243.24	84.40%	87.95%

**Glen Ellyn School District 41**  
**Summary of Bills and Payroll**  
**May, 2013**

<u>FUND</u>	<u>OTHER EXPENDITURES</u>	<u>GROSS PAYROLL</u>	<u>TOTAL EXPENDITURES</u>
Education	\$ 824,935.11	\$ 2,468,630.20	\$ 3,293,565.31
Self-Insurance Dental	\$ -	\$ -	\$ -
Operations & Maintenance	\$ 155,831.35	\$ -	\$ 155,831.35
Debt Service	\$ -	\$ -	\$ -
Transportation	\$ 208,199.03	\$ -	\$ 208,199.03
Social Security	\$ 58,780.02	\$ -	\$ 58,780.02
IMRF	\$ 46,716.32	\$ -	\$ 46,716.32
Capital Projects	\$ -	\$ -	
Working Cash	\$ -	\$ -	
Tort	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b><u>\$ 1,294,461.83</u></b>	<b><u>\$ 2,468,630.20</u></b>	<b><u>\$ 3,763,092.03</u></b>



**Glen Ellyn School District 41**

**Robert J. Ciserella, Assistant Superintendent for Finance, Facilities & Operations**

**School District Payment Order**

The Treasurer, Robert J. Ciserella, of Glen Ellyn School District 41 in DuPage County, shall pay to the order of the attached list of vendors the sum of \$609,778.82 for May accounts payable and payroll liability checks and the sum of \$1,922,063.41 for June interim accounts payable and payroll liability checks.

This order authorizes the Treasurer to pay Board-approved bills before the meeting minutes are officially approved.

By order of the School Board of Glen Ellyn District 41.

Order Date: June 24, 2013

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary



CHECK NUMBER	VENDOR	CHECK DATE	CHE AMOUNT	TYP
15268	BRADFORD SYSTEMS CORP	05/23/2013	5,113.33	R
15269	BROOKFIELD ZOO	05/23/2013	24.00	R
15270	INSPIRA	05/28/2013	115.00	R
15271	ENCHANTED CASTLE	05/29/2013	4,980.00	R
15272	AFLAC	05/31/2013	77.91	R
15273	AFSCME	05/31/2013	2,283.25	R
15274	GC SERVICES, L.P.	05/31/2013	255.25	R
15275	SDU	05/31/2013	978.09	R
15276	SHARON R. KNOBBE, LTD.	05/31/2013	41.18	R
15277	A RELIABLE PRINTING	05/30/2013	170.00	R
15278	ALEXIAN BROS BEHAVIORIAL	05/30/2013	1,008.00	R
15279	AMERICAN TAXI DISPATCH	05/30/2013	8,296.00	R
15280	AMLINGS	05/30/2013	166.99	R
15281	APPLE COMPUTER	05/30/2013	69.00	R
15282	APPLE INC	05/30/2013	11,160.00	R
15283	ATTAINMENT CO	05/30/2013	74.00	R
15284	BMO MASTERCARD	05/30/2013	0.00	C
15285	BMO MASTERCARD	05/30/2013	0.00	C
15286	BMO MASTERCARD	05/30/2013	0.00	C
15287	BMO MASTERCARD	05/30/2013	0.00	C
15288	BMO MASTERCARD	05/30/2013	0.00	C
15289	BMO MASTERCARD	05/30/2013	0.00	C
15290	BMO MASTERCARD	05/30/2013	0.00	C
15291	BMO MASTERCARD	05/30/2013	0.00	C
15292	BMO MASTERCARD	05/30/2013	0.00	C
15293	BMO MASTERCARD	05/30/2013	30,317.10	R
15294	BOOKSTORE LTD, THE	05/30/2013	254.80	R
15295	BRIDGES FOR LANGUAGE, TRNG & STAFF	05/30/2013	111.80	R
15296	CAMPBELL, LAURIE	05/30/2013	68.13	R
15297	CARLSON, KAREN	05/30/2013	352.34	R
15298	DAILY HERALD	05/30/2013	36.80	R
15299	DALLMAN, LUCILLE	05/30/2013	379.90	R
15300	FRANCZEK RADELET & ROSE	05/30/2013	17,381.35	R
15301	GIANT STEPS	05/30/2013	4,665.45	R
15302	GLENBARD WEST HIGH SCHOOL	05/30/2013	255.00	R
15303	GLENDALE LAKES GOLF CLUB	05/30/2013	2,439.04	R
15304	GLOBAL COMPLIANCE NETWORK INC	05/30/2013	750.00	R
15305	GRAY, ALYSSA	05/30/2013	24.00	R
15306	HEARTLAND BUSINESS SYSTEMS	05/30/2013	131.25	R
15307	HOUGHTON MIFFLIN GREAT SOURCE	05/30/2013	170.23	R
15308	IASBO	05/30/2013	565.00	R
15309	ICE CONFERENCE	05/30/2013	125.00	R
15310	ICE MOUNTAIN SPRING WATER	05/30/2013	782.42	R
15311	IESA	05/30/2013	175.00	R
15312	JOSEPH, BENNETT	05/30/2013	32.48	R
15313	KHATTAB, FALASTIN	05/30/2013	150.00	R
15314	LITTLE FRIENDS INC	05/30/2013	572.96	R
15315	MARQUARDT SCHOOL DISTRICT 15	05/30/2013	75.00	R
15316	MCCCLUSKEY, CHARLIE	05/30/2013	212.18	R
15317	METRO PROFESSIONAL PRODUCTS	05/30/2013	101.52	R
15318	OFFICE DEPOT	05/30/2013	102.39	R
15319	ORIENTAL TRADING CO	05/30/2013	35.49	R
15320	SCHOOL SPECIALTY	05/30/2013	31.72	R
15321	SCHOOL TECHNOLOGY ASSOCIATES INC	05/30/2013	20,132.00	R
15322	STAPLES ADVANTAGE	05/30/2013	995.57	R
15323	SUTTON, SAMANTHA	05/30/2013	20.00	R

CHECK NUMBER	VENDOR	CHECK DATE	CHE AMOUNT	TYP
15324	TIGERDIRECT.COM	05/30/2013	6,360.01	R
15325	TOMASZKIEWICZ, FRANK	05/30/2013	63.95	R
15326	TUMBLEWEED PRESS INC	05/30/2013	1,436.40	R
15327	TYCO INTEGRATED SECURITY LLC	05/30/2013	118.30	R
15328	TYCO INTEGRATED SECURITY LLC	05/30/2013	277.00	R
15329	UNISOURCE GREAT LAKES	05/30/2013	1,365.60	R
15330	UNITED STATES POSTAL SERVICE	05/30/2013	12,000.00	R
15331	WELCH PACKAGING INC	05/30/2013	5,920.00	R
15332	WILLIAMSON, MOLLY	05/30/2013	360.67	R
01200405	AXA EQUITABLE LIFE INS CO	05/31/2013	2,741.00	W
01200406	CERIDIAN BENEFITS SVCS	05/31/2013	4,724.27	W
01200407	ILL MUNICIPAL RETIREMENT FUND	05/15/2013	66,449.96	W
01200408	ILLINOIS DEPT OF REVENUE	05/31/2013	48,436.39	W
01200409	INTERNAL REV SERVICE	05/31/2013	187,299.83	W
01200410	T H I S	05/31/2013	15,527.75	W
01200411	TEACHERS RETIREMENT SYSTEM	05/31/2013	98,213.12	W
01200412	V A L I C	05/31/2013	916.00	W
01200413	CPI QUALIFIED PLAN CONSULTANTS INC	05/31/2013	34,483.87	W
01200418	T H I S	05/17/2013	6,751.78	W
01200419	AXA EQUITABLE LIFE INS CO	05/31/2013	75.00	W

Totals for checks 609,778.82

FUND SUMMARY

ND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
	Education Fund	392,213.69	0.00	101,537.86	493,751.55
	Operations & Maintenance Fund	0.00	0.00	32,304.76	32,304.76
	Transportation Fund	0.00	0.00	8,320.00	8,320.00
	Social Security/Medicare Fund	28,686.04	0.00	0.00	28,686.04
	Ill Municipal Retirement Fund	46,716.47	0.00	0.00	46,716.47
	* Fund Summary Totals ***	467,616.20	0.00	142,162.62	609,778.82

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

CHECK		CHECK	CHE
NUMBER	VENDOR	DATE	AMOUNT TYP
14830	THOMPSON-PASSINI, WENDY	06/14/2013	-26.82 V
15124	CROWN CENTER, ROBERT	06/04/2013	-615.00 V
15333	AT&T	06/03/2013	43.23 R
15334	CERIDIAN BENEFITS SVCS	06/03/2013	301.02 R
15335	CPI QUALIFIED PLAN CONSULTANTS INC	06/03/2013	108.50 R
15336	FEDERAL EXPRESS	06/03/2013	91.08 R
15337	INTEGRYS ENERGY SERVICES INC	06/03/2013	28,659.81 R
15338	PUBLIC STORAGE	06/03/2013	451.00 R
15339	TYCO INTEGRATED SECURITY LLC	06/03/2013	127.03 R
15340	GORDON, PAUL	06/05/2013	3,594.64 R
15341	AT&T	06/06/2013	2,006.28 R
15342	AT&T	06/06/2013	4,216.10 R
15343	HILDNER, LYNNA	06/06/2013	93.58 R
15344	JOSEPH, BENNETT	06/06/2013	16.24 R
15345	KELLY, DONNA	06/06/2013	26.35 R
15346	KONICA MINOLTA PREMIER FINANCE	06/06/2013	3,726.21 R
15347	NAUMIEC, BARBARA A	06/06/2013	77.89 R
15348	PFISTER, JANIS	06/06/2013	511.33 R
15349	SAM'S CLUB	06/06/2013	389.58 R
15350	STOUT, STACEY	06/06/2013	14.77 R
15351	TOWNTEES	06/06/2013	180.00 R
15352	TYCO INTEGRATED SECURITY LLC	06/06/2013	144.54 R
15353	US BANCORP EQUIPMENT FINANCE INC	06/06/2013	5,138.46 R
15354	WASTE MANAGEMENT WEST	06/06/2013	2,916.24 R
15355	WHITE, CECILIA	06/06/2013	6.82 R
15356	BILL'S PAINTING	06/07/2013	18,100.00 R
15357	AFLAC	06/14/2013	77.91 R
15358	AFSCME	06/14/2013	2,297.45 R
15359	GC SERVICES, L.P.	06/14/2013	255.25 R
15360	SDU	06/14/2013	978.09 R
15361	SHARON R. KNOBBE, LTD.	06/14/2013	41.18 R
15362	1ST PLACE VOLLEYBALL	06/18/2013	2,184.32 R
15363	A RELIABLE PRINTING	06/18/2013	550.00 R
15364	ADVENTIST GLENOAKS TDS	06/18/2013	225.00 R
15365	ALEXANDER, JEANETTE	06/18/2013	63.10 R
15366	AMERICAN CAPITAL FINANCIAL SERVICES	06/18/2013	52,763.81 R
15367	AMERICAN TAXI DISPATCH	06/18/2013	12,937.00 R
15368	American Reading Company	06/18/2013	7,000.00 R
15369	ANDERSON PEST CONTROL	06/18/2013	282.30 R
15370	ARMAND'S PIZZA	06/18/2013	90.25 R
15371	AT&T INTERNET SERV	06/18/2013	2,100.00 R
15372	BABBAGE NET SCHOOL	06/18/2013	196.51 R
15373	BALL, LAUREN	06/18/2013	10.10 R
15374	BALL, SCOTT	06/18/2013	10.10 R
15375	BERLAND, CHRISTINE	06/18/2013	17.75 R
15376	BILL'S PAINTING	06/18/2013	24,550.00 R
15377	BMO MASTERCARD	06/18/2013	0.00 C
15378	BMO MASTERCARD	06/18/2013	0.00 C
15379	BMO MASTERCARD	06/18/2013	0.00 C
15380	BMO MASTERCARD	06/18/2013	0.00 C
15381	BMO MASTERCARD	06/18/2013	0.00 C
15382	BMO MASTERCARD	06/18/2013	0.00 C
15383	BMO MASTERCARD	06/18/2013	0.00 C
15384	BMO MASTERCARD	06/18/2013	31,562.55 R
15385	BOUND TO STAY BOUND BOOKS	06/18/2013	609.18 R
15386	BOWER, JOHN	06/18/2013	93.34 R

CHECK NUMBER	VENDOR	CHECK DATE	CHE AMOUNT	TYP
15387	BOWNET	06/18/2013	560.00	R
15388	BRAY, DEBORAH	06/18/2013	385.21	R
15389	BRITTON, HEATHER	06/18/2013	832.50	R
15390	BURKE, LISA	06/18/2013	22.90	R
15391	CARE OF TREES	06/18/2013	440.00	R
15392	CARLSON GLASS INC	06/18/2013	125.50	R
15393	CHAVEZ DE BATTY, OTILIA	06/18/2013	14.95	R
15394	CHICAGO EDUCATION PROJECT	06/18/2013	1,458.04	R
15395	CHICAGO OFFICE TECHNOLOGY GROUP	06/18/2013	2,452.00	R
15396	CHMELIK, JEANNE	06/18/2013	427.44	R
15397	CHOLDIN, MARY TAX	06/18/2013	1,785.00	R
15398	CLARE WOODS ACADEMY	06/18/2013	5,915.80	R
15399	COMERICA LEASING CORP	06/18/2013	99,995.24	R
15400	COMM CONSL SCHL DIST #93	06/18/2013	30,429.33	R
15401	CONNECTIVE LEARNING, LLC	06/18/2013	5,500.00	R
15402	CONSORTIUM FOR EDUCTL CHANGE	06/18/2013	6,405.00	S
15403	CONSORTIUM FOR EDUCTL CHANGE	06/18/2013	6,405.00	S
15404	CORDOGAN'S PIANOLAND	06/18/2013	2,699.00	R
15405	CORRECT ELECTRIC	06/18/2013	690.00	R
15406	COUNTRYSIDE WELDING INC	06/18/2013	270.00	R
15407	COX, JENNIFER	06/18/2013	29.55	R
15408	COZZI, MELINDA	06/18/2013	16.30	R
15409	CRANE, BETTY	06/18/2013	33.75	R
15410	CROWTHER ROOF& SHEET METAL	06/18/2013	1,430.00	R
15411	CULLIGAN WATER CONDITIONING	06/18/2013	110.00	R
15412	DAILY HERALD	06/18/2013	30.00	R
15413	DEMCO	06/18/2013	1,574.58	R
15414	DEVELOPMENTAL STUDIES CENTER	06/18/2013	2,770.20	R
15415	DIST #15, MARQUARDT SCHL	06/18/2013	115.57	R
15416	DIVERSIFIED OFFICE CLEANING SERV IN	06/18/2013	3,302.00	R
15417	DUPAGE ROE	06/18/2013	1,100.00	R
15418	DUPAGE SECURITY SOLUTIONS INC	06/18/2013	460.70	R
15419	EAI	06/18/2013	2,746.13	R
15420	ELIM CHRISTIAN SERVICES	06/18/2013	7,765.47	R
15421	ENRIGHT, PAMELA	06/18/2013	70.75	R
15422	ESKILSON, LAURA	06/18/2013	20.00	R
15423	ETA HAND2MIND	06/18/2013	7,227.18	R
15424	FGM ARCHITECTS-ENGINEERS	06/18/2013	956.50	R
15425	FIRST EAGLE BANK	06/18/2013	324,513.16	R
15426	FOLLETT LIBRARY RESOURCES	06/18/2013	1,164.74	R
15427	FOX VALLEY FIRE & SAFETY	06/18/2013	89.50	R
15428	FRANCZEK RADELET & ROSE	06/18/2013	285.57	R
15429	FRONTLINE PLACEMENT TECHNOLOGIES	06/18/2013	7,915.30	R
15430	GIANT STEPS	06/18/2013	20,527.98	R
15431	GILLEN, WENDY	06/18/2013	32.10	R
15432	GLEN ELLYN PARK DISTRICT	06/18/2013	1,863.00	R
15433	GLENOAKS THERAPEUTIC DAY SCHL	06/18/2013	3,970.72	R
15434	GRAINGER INC, W W	06/18/2013	12.88	R
15435	HARNACK, MANDY BAJEK	06/18/2013	500.00	R
15436	HEARTLAND BUSINESS SYSTEMS	06/18/2013	287.00	R
15437	HEITZ, LESLIE	06/18/2013	14.30	R
15438	HERPF JONES	06/18/2013	2,996.01	R
15439	ICE MOUNTAIN SPRING WATER	06/18/2013	58.44	R
15440	ILLINOIS CENTRAL SCHOOL BUS	06/18/2013	104,623.01	R
15441	JIRICEK, CARMEN	06/18/2013	35.75	R
15442	JOHANSON, SUSAN	06/18/2013	16.95	R

CHECK NUMBER	VENDOR	CHECK DATE	CHE AMOUNT	TYP
15443	KEENON, JILL	06/18/2013	68.00	R
15444	KELLEHER, PAM	06/18/2013	124.00	R
15445	LAKE SHORE LEARNING MATERIALS	06/18/2013	1,618.05	R
15446	LAW, JENNIFER	06/18/2013	620.00	R
15447	LAZEL	06/18/2013	159.85	R
15448	LEN'S ACE HARDWARE	06/18/2013	30.37	R
15449	LUPE LLOYD & ASSOCIATES INC	06/18/2013	7,000.00	R
15450	MACNEAL SCHOOL	06/18/2013	5,949.64	R
15451	MAIL N STUFF	06/18/2013	341.40	R
15452	MARQUARDT SCHOOL DISTRICT 15	06/18/2013	74,702.88	R
15453	MCDONALD, MARGARET	06/18/2013	24.75	R
15454	METRO PROFESSIONAL PRODUCTS	06/18/2013	9,148.17	R
15455	MEYER, LESLIE	06/18/2013	28.30	R
15456	MICELI, BARBARA	06/18/2013	45.35	R
15457	MOLLY ADDUCI	06/18/2013	15.50	R
15458	MOORE, JENNIFER	06/18/2013	35.30	R
15459	MOORHEAD, DAVID & DAYNA	06/18/2013	3,600.00	R
15460	MUZAK	06/18/2013	345.00	R
15461	NAULLEAU, BEATRICE	06/18/2013	29.85	R
15462	NCS PEARSON	06/18/2013	751.80	R
15463	NIELSEN, GWEN	06/18/2013	47.95	R
15464	NORBERG, DEBBIE	06/18/2013	29.90	R
15465	O'DAY, ANNE	06/18/2013	17.75	R
15466	OFFICE DEPOT	06/18/2013	1,864.65	R
15467	OLIVER, PEG	06/18/2013	29.65	R
15468	ONAK, STACY	06/18/2013	154.85	R
15469	PATERAKIS, JENNIFER	06/18/2013	10.70	R
15470	PIAZZA, CINDY	06/18/2013	294.95	R
15471	PITNEY BOWES INC	06/18/2013	281.36	R
15472	PJ'S CAMERA & PHOTO SERVICE	06/18/2013	71.39	R
15473	PRO-ED	06/18/2013	610.50	R
15474	PROJECT WISDOM	06/18/2013	499.00	R
15475	PROSSER, JENNIFER	06/18/2013	57.30	R
15476	PYONE, CHO	06/18/2013	162.50	R
15477	QUINLAN & FABISH MUSIC	06/18/2013	667.77	R
15478	RAPID RIBBONS	06/18/2013	94.58	R
15479	RAWLS, EMMYLOU	06/18/2013	15.75	R
15480	REALLY GOOD STUFF INC	06/18/2013	1,471.24	R
15481	RENTAL MAX LLC	06/18/2013	1,600.50	R
15482	REULING, SYLVIA	06/18/2013	38.55	R
15483	ROSCOE CO	06/18/2013	103.77	R
15484	ROWSELL, KRISTI	06/18/2013	11.40	R
15485	SAM'S CLUB	06/18/2013	172.22	R
15486	SCHOENFELD, MARTHA	06/18/2013	10.85	R
15487	SCHOOL SPECIALTY	06/18/2013	5,242.40	R
15488	SCHWEIKHOFER, LINDA	06/18/2013	499.43	R
15489	SCOTT, KRISTINE	06/18/2013	11.20	R
15490	SEAL OF ILLINOIS	06/18/2013	4,662.33	R
15491	SEPTRAN INC	06/18/2013	56,248.59	R
15492	SHAW MEDIA	06/18/2013	90.12	R
15493	SOARING EAGLE ACADEMY	06/18/2013	14,215.80	R
15494	SOUTHSTAR FINANCIAL, LLC	06/18/2013	8,445.08	R
15495	SWEETWATER	06/18/2013	3,029.28	R
15496	TEACHER CREATED MATERIALS	06/18/2013	598.10	R
15497	THOMAS, SUSIE	06/18/2013	33.64	R
15498	TIGERDIRECT.COM	06/18/2013	9,202.64	R



CHECK		CHECK	CHE	
NUMBER	VENDOR	DATE	AMOUNT	TYP
15499	TOMASZKIEWICZ, FRANK	06/18/2013	48.00	R
15500	TRANSLATION SMART	06/18/2013	156.10	R
15501	TYCO INTEGRATED SECURITY LLC	06/18/2013	366.18	R
15502	UNISOURCE GREAT LAKES	06/18/2013	3,300.20	R
15503	UNITED RADIO COMMUNICATIONS	06/18/2013	10,645.00	R
15504	VERIZON WIRELESS	06/18/2013	991.94	S
15505	VILLAGE OF GLEN ELLYN	06/18/2013	4,571.94	R
15506	VILLASENOR, GLORIA	06/18/2013	11.75	R
15507	WELCH PACKAGING INC	06/18/2013	562.35	R
15508	WEST MUSIC CO	06/18/2013	499.99	R
15509	WHITE, CECILIA	06/18/2013	21.79	R
15510	XEROX CORP	06/18/2013	0.00	C
15511	XEROX CORP	06/18/2013	2,274.30	R
15512	ZORRILLA, LISA	06/18/2013	22.10	R
15513	COMM CONS DIST #89	06/18/2013	5,448.93	R
15514	GORDON, PAUL	06/18/2013	2,702.76	R
201200420	EDUCATIONAL BENEFIT COOP	06/03/2013	404,198.69	W
201200421	EPLEX GROUP	06/03/2013	447.12	W
201200424	ILLINOIS DEPT OF REVENUE	06/14/2013	48,109.48	W
201200425	INTERNAL REV SERVICE	06/14/2013	187,843.49	W
201200427	AXA EQUITABLE LIFE INS CO	06/14/2013	2,816.00	W
201200428	CERIDIAN BENEFITS SVCS	06/14/2013	4,724.27	W
201200432	T H I S	06/14/2013	15,367.94	W
201200433	TEACHERS RETIREMENT SYSTEM	06/14/2013	97,176.43	W
201200434	V A L I C	06/14/2013	916.00	W
201200435	CPI QUALIFIED PLAN CONSULTANTS INC	06/14/2013	34,633.85	W
201200456	REV TRAK	06/12/2013	1,134.07	W
201200464	REV TRAK	06/18/2013	1,134.07	W
201200464	REV TRAK	06/18/2013	-1,134.07	V
201200465	UNUM LIFE INSURANCE	06/18/2013	2,784.88	W
201200466	RELIANCE STANDARD LIFE	06/18/2013	379.89	W

Totals for checks 1,922,063.41

## FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	Education Fund	1,064,857.41	1,182.30	341,658.84	1,407,698.55
20	Operations & Maintenance Fund	18,100.00	0.00	100,836.90	118,936.90
30	Debt Service Fund	187,177.65	0.00	0.00	187,177.65
40	Transportation Fund	0.00	0.00	179,424.17	179,424.17
50	Social Security/Medicare Fund	28,826.14	0.00	0.00	28,826.14
***	Fund Summary Totals ***	1,298,961.20	1,182.30	621,919.91	1,922,063.41

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

**May 2013  
Vandalism Report**

<b>Date of Occurrence</b>	<b>Facility</b>	<b>Nature of Vandalism</b>	<b>Initial response</b>	<b>Action Taken to Repair/Replace</b>
		None to report		

**RESOLUTION FOR THE DISPOSAL  
OF SURPLUS PERSONAL PROPERTY**

WHEREAS, the Board of Education of Glen Ellyn School District 41, DuPage County, Illinois, declares that there is surplus personal property in the School District; and

WHEREAS, such property is described in the attached document; and

WHEREAS, this personal property is no longer needed for school purposes and/or is not functioning; and

NOW, THEREFORE, Be It Resolved, by the Board of Education, as follows:

1. That the Superintendent is hereby authorized to properly dispose of the property listed on the attachment.

ADOPTED this 24<sup>th</sup> day of June, 2013, by roll call vote as follows:

YES KENWOOD, ELGER, BOCHENSKI, NELSON, ELLIS, BLACK

NO NONE

ABSENT NONE

Board of Education  
Glen Ellyn School District 41  
DuPage County, Illinois

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

**Assets for Disposal**  
**May 2013**

Printed: 6/20/2013

Asset #	Current Location	Originating School Site	Description (Make, Model, etc.)	Serial Number	Qty.	Working Order	Obsolete Y/N?	Disposal, Donation, or Sale
	AL LLC	AL	apollo overhead projector 2210	517028A030303646	1	Y	Y	Donation/SCARCE
	AL LLC	AL	JENSEN LISTENING CENTER	20O90418342	1	Y	Y	Donation/SCARCE
	AL LLC	AL	SCHOOLMATE LISTENING CENTER		1	Y	Y	Donation/SCARCE
	AL LLC	AL	SCHOOLMATE LISTENING CENTER		1	Y	Y	Donation/SCARCE
	AL LLC	AL	SCHOOLMATE LISTENING CENTER		1	Y	Y	Donation/SCARCE
	AL LLC	AL	Blue AV cart		1	Y	Y	Donation/SCARCE
	AL LLC	AL	SMALL WOODEN LIBRARY CART		1	Y	Y	Donation/SCARCE
	AL LLC	AL	APOLLO ECLIPSE A12210 OVERHEAD		1	Y	Y	Donation/SCARCE
	AL LLC	AL	VUTEC TUTOR v4002 OVERHEAD		1	Y	Y	Donation/SCARCE
	FG LLC	FG	Bredford Laptop Cart			N	N	Disposal
	FG LLC	FG	Bredford Laptop Cart		1	N	N	Disposal

**Glen Ellyn District 41  
FOIA Report 2012-2013**

<b>Reporting Period</b>	<b>Date Received</b>	<b>Date of Response</b>	<b>Request Summary</b>
July	7/16/12	7/18/12	Mr. Bob Baier of the Sheet Metal Workers Local 265 requested: "...all bid records, bid announcements, work orders, invoices, receipts of payment, certified copies of payroll and names of contractor, sub-contractors or brokers on any locker demolition or new installation. On any property owned or leased by the (sic) your school district dating back 3 years..."
August	8/13/2012	8/15/2012	Ms. Michelle Manchir of the Chicago Tribune requested: "The grievance, settlement agreement and separation agreement related to the following agenda item: Adoption of Settlement Agreement and General Release with former employee, Grievance 2011-12-37986 as discussed in Closed Session on June 25, 2012."
	8/13/2012	8/30/2012	Mr. John Veirup of First Investors Corporation requested: "1. A list of current carriers admitted for establishing 403(b) salary reductions in the district (i.e. Valic, Fidelity, Oppenheimer Funds). 2. Name of current TPA (Third Party Administrator) if using one. 3. A copy of the hold harmless or service provider agreement to which your school district binds the 403(b) carriers (if none exists, then so state). 4. Any other legal documents requiring signature from 403(b) vendors and/or participants (i.e. salary reduction agreements). 5. Written notice of the dsitric's requirements for carrier status (i.e. minimum number of clients, board/unlon approval). 6. A directory of employees in the district (if none exists, then a roster of personnel in each building would be sufficient). 7. Any quidelines the administration has set forth for carriers to speak with employees of the district (i.e. many districts allow vendors to provide lunch to staff memebbers in the lounge area of the buildings)."
September			None received
October	10/3/2012	10/3/2012	Mr. Frank Buonicore of Buckeye International requested the following: "...the winning 3 year custodial supply bid and recap that your district is currently in."
November			None received
December			None received



**Glen Ellyn District 41  
FOIA Report 2012-2013**

Reporting Period	Date Received	Date of Response	Request Summary
January	1/11/2013	1/14/2013	Mr. Kevin Rath requested: "...a copy of Dr. Riebock's contract."
	1/24/2013	1/30/2013	Jake Griffin of the Daily Herald requested:  "1. The names of all school board members or school district employees who attended the Illinois Association of School Boards conference Nov. 16-18, 2012 in Chicago. 2. Copies of all costs incurred by the school district via invoices, receipts and/or expenses reimbursed to any of the school board members and/or school district employees who attended the Illinois Association of School Boards conference Nov. 16-18, 2012 in Chicago."
February	2/6/2013	2/13/2013	Ms. Stephanie Clark requested: "GEEA opinion survey/questionnaire of the Think Tank initiative and the survey conducted by the D41 Administration."
	2/7/2013	2/7/2013	RJB Properties requested: "...company you are currently using for custodial/janitorial services...copies of the six most recent invoices, as well as a copy of the current contract for custodial/janitorial services for the Glen Ellyn School District #41."
	2/14/2013	2/19/2013	Ms. Amy Watroba requested: "The 76 participant responses to question #34 of the survey conducted by D41 in January/February of 2013 regarding Think Tank."
March			None received
April	4/2/2013	4/19/2013	Mr. Andrew Nelms of Americans for Prosperity requested: "[A]ny and all records . . . that pertain to and or discuss the acquisition of any property by Glen Ellyn School District 41 from Wheaton College and the use of public funds by the District to study the site and determine its feasibility as a location of particular interest."
	4/25/2013	4/26/2013	Mr. Bob Baier, Organizer from the Sheet Metal Workers' Local 265 requested:  "...a list of scheduled summer school work for 2013 and names and contact information of contractors and/or sub contractors that have been awarded and/or assigned work to be performed at any location owned, rented or leased by your taxing body, which include the following scope: HVAC (heating, air conditioning, ventilation), exhaust systems; HVAC maintenance work and/or maintenance agreements; architectural metals or roofing, used for weatherproofing and/or ornamental purposes; gutters and/or downspouts; new installation and/or replacement of lockers; new installation and/or replacement of toilet partitions; kitchen renovations."
	4/30/2013	Request withdrawn	Ms. Lynn Bruno requested:  "...the entire packet that was provided to the members of the Board concerning the book, The Perks of Being a Wallflower...the sign-in sheet for the Board meeting on April 29th, 2013."

**Glen Ellyn District 41  
FOIA Report 2012-2013**

Reporting Period	Date Received	Date of Response	Request Summary
May	5/8/2013	5/13/2013	<p>Mr. Jeff Cooper requested: "Copies of all credit card statements incurred and paid by District 41, (sic) since the start of the school year 2012-2013"</p> <p>Mr. Cooper's request was amended to include statements from the months of December 2012, January, February and March 2013.</p>
	5/9/2013	5/17/2013	<p>Mr. Jake Griffin of the Daily Herald Newspaper requested:</p> <ul style="list-style-type: none"> <li>• Names of employees who were not in school April 11, 2013 to attend IEA/NEA conference.</li> <li>• Names of employees who were not in school April 12, 2013 to attend IEA/NEA conference.</li> <li>• Class assignments for teachers not in school those days, (for example: 2nd grade, middle school gym, high school English, etc.)</li> <li>• Job titles of support staff not in school those days.</li> <li>• Reason given for employees' absences on those days. (If able to determine which employees were off that day for IEA/NEA conference, this request can be ignored.)</li> <li>• List of daily pay for each employee not in school April 11-12, 2013</li> <li>• Please designate whether employees not in school April 11-12, 2013 received full compensation (personal day, professional development, etc.) despite their absence.</li> <li>• Names, individual payment amounts and description of class assignment (for example: 2nd grade, middle school gym, high school English, etc.) or job covered by substitutes used on April 11, 2013</li> <li>• Names, individual payment amounts and description of class assignment (for example: 2nd grade, middle school gym, high school English, etc.) or job covered by substitutes used on April 12, 2013</li> <li>• Dollar amount, if any, union(s) will or have reimburse(d) district for cost of substitute staff."</li> </ul>
	5/15/2013	Request withdrawn	<p>Ms. Carla Williams of AFSCME requested:</p> <p>"...an electronic spreadsheet detailing the compensation packages (including but not limited to: wages, insurance, paid vacation, paid holidays, paid sick leave, bonuses and retirement) for all District 41 non-union staff/administration for the last three (3) years and the upcoming fiscal year."</p>

CERTIFICATE

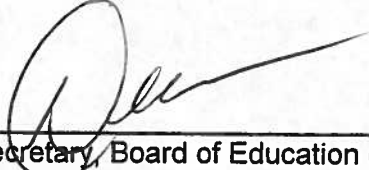
I, Dean Elger, Secretary for Glen Ellyn Elementary District #41, do hereby certify that the following resolutions were, upon motion duly made seconded and unanimously carried, adopted:

RESOLUTION

BE IT RESOLVED, that the Glen Ellyn Elementary District #41 457(b) Plan set forth in the Plan Agreement, a copy of which is attached hereto, is hereby adopted.

RESOLVED FURTHER, that the Assistant Superintendent, Robert J. Ciserella, is hereby authorized and instructed to execute said Plan Agreement for and on behalf of the organization.

IN WITNESS WHEREOF, I have hereunto set my hand this 24 day of June, 2013.

  
\_\_\_\_\_  
Secretary, Board of Education of  
Glen Ellyn School District 41

**ELIGIBLE 457 PROTOTYPE PLAN  
SALARY REDUCTION CONTRIBUTIONS  
ADOPTION AGREEMENT**

**ELIGIBLE 457 PROTOTYPE PLAN  
SALARY REDUCTION CONTRIBUTIONS  
ADOPTION AGREEMENT**

The undersigned, Glen Ellyn Elementary District #41 ("Employer"), by executing this Adoption Agreement, elects to become a participating Employer in the CPI Qualified Plan Consultants, Inc. Eligible 457 Prototype Plan ("Plan"). The Plan consists of this Adoption Agreement and the accompanying basic plan document. The Employer makes the following elections granted under the provisions of the Plan.

**ARTICLE I  
DEFINITIONS**

**PLAN (1.21).** The name of the Plan as adopted by the Employer is Glen Ellyn Elementary District #41 457(b) Plan.

**TYPE OF 457 PLAN (1.36).** The Type of 457 Plan is a *(Choose one of (a) or (b).):*

- ☒ (a) **Governmental Eligible 457 Plan.** Plan Section 1.36(A)]
- ☐ (b) **Tax-Exempt Organization Eligible 457 Plan.** [Plan Section 1.36(B)] *[Note: A Tax-Exempt Organization must restrict the Plan to a select group of management or highly compensated employees.]*

**EMPLOYEE (1.09).** The following are Excluded Employees and are not eligible to participate in the Plan *(Choose (a) or choose one or more of (b) through (f) as applicable):*

- ☒ (a) **No exclusions.**
- ☐ (b) **Part-time Employees.** The Plan defines part-time Employees as Employees who normally work less than \_\_\_\_\_ hours per week.
- ☐ (c) **Hourly-paid Employees.**
- ☐ (d) **All Employees except top-hat group.** All Employees are Excluded Employees except those Employees who the Employer determines are in a select group of management or highly compensated employees as would constitute a "top-hat" group within the meaning of Title I of ERISA.
- ☐ (e) **Leased Employees.** The Plan excludes Leased Employees.
- ☐ (f) *(Specify)* \_\_\_\_\_

*[Note: A Tax-Exempt Organization must elect (d) or in (f) must specify top-hat group Participants by name, title or otherwise.]*

**INDEPENDENT CONTRACTOR (1.15).** The Plan *(Choose one of (a), (b) or (c)):*

- ☐ (a) **Participate.** Permits Independent Contractors to participate in the Plan.
- ☒ (b) **Not participate.** Does not permit Independent Contractors to participate in the Plan.

Eligible 457 Prototype Plan  
Salary Reduction Contributions Adoption Agreement

- ☐ (c) **Specified Independent Contractors.** Permits the following specified Independent Contractors to participate: \_\_\_\_\_

*[Note: If the Employer elects to permit any or all Independent Contractors to participate in the Plan, the term Employee as used in the Plan includes such participating Independent Contractors.]*

**COMPENSATION (1.05).** Subject to the following elections, Compensation for purposes of allocation of Salary Reduction Contributions means W-2 wages (including Elective Contributions). Compensation for an Independent Contractor means the amounts the Employer pays to the Independent Contractor for services, except as the Employer otherwise specifies below.

**Modifications to Compensation definition.** The Employer elects to modify the Compensation definition as follows. *(Choose (a) or choose one or more of (b) through (f) as applicable):*

- ☒ (a) **No modifications.** The Plan makes no modifications to the definition.
- ☐ (b) **Fringe benefits.** The Plan excludes all reimbursements or other expense allowances, fringe benefits (cash and noncash), moving expenses, deferred compensation and welfare benefits.
- ☐ (c) **Elective Contributions.** [Plan Section 1.05(C)] The Plan excludes a Participant's Elective Contributions.
- ☐ (d) **Bonuses.** The Plan excludes bonuses.
- ☐ (e) **Overtime.** The Plan excludes overtime.
- ☐ (f) *(Specify)* \_\_\_\_\_

**PLAN YEAR (1.24).** Plan Year means the 12-consecutive month period (except for a short Plan Year) ending every *(Choose one of (a) or (b). Choose (c) as applicable):*

☒ (a) **December 31.**

☐ (b) **Other:** August 31

☐ (c) **Short Plan Year:** commencing on: \_\_\_\_\_ and ending on: \_\_\_\_\_.

**EFFECTIVE DATE (1.08).** *(Choose one of (a) or (b). Choose (c) as applicable):*

☐ (a) **New Plan.** The Effective Date of the Plan is \_\_\_\_\_.

☒ (b) **Restated Plan.** The restated Effective Date is April 12, 2013. This Plan is a substitution and amendment of an existing 457 plan originally established effective as of April 15, 2002.

☐ (c) **Special Effective Dates.** The following special Effective Dates apply: \_\_\_\_\_



**NORMAL RETIREMENT AGE (1.19).** A Participant attains Normal Retirement Age under the Plan (Choose one of (a) or (b). Choose (c) as applicable):

☐ (a) **Plan designation.** [Plan Section 3.05(B)] When the Participant attains age \_\_\_\_\_.

☒ (b) **Participant designation.** [Plan Section 3.05(B) and (B)(1)] When the Participant attains the age the Participant designates, which may not be earlier than age 55 and may not be later than age 70½ (no later than 70½).

☐ (c) **Police/firefighters.** [Plan Section 3.05(B)(3)] (Choose one of (1) or (2)):

☐ (1) **Plan designation.** When the Participant attains age \_\_\_\_\_.

☐ (2) **Participant designation.** When the Participant attains the age the Participant designates, which may not be earlier than age \_\_\_\_\_ (no earlier than age 40) and may not be later than age \_\_\_\_\_ (no later than 70½).

## ARTICLE II EMPLOYEE PARTICIPANTS

### 2.01 ELIGIBILITY.

**Eligibility Conditions.** To become a Participant in the Plan, an Employee must satisfy the following eligibility condition(s) (Choose (a) or choose one or more of (b) through (d) as applicable):

☒ (a) **No eligibility conditions.** The Employee is eligible to participate in the Plan as of his/her first day of employment with the Employer.

☐ (b) **Age.** Attainment of age \_\_\_\_\_.

☐ (c) **Service.** Service requirement (Choose one of (1) or (2)):

☐ (1) **Year of Service.** One year of Continuous Service.

☐ (2) **Month(s) of Service.** \_\_\_\_\_ months of Continuous Service.

☐ (d) **(Specify)** \_\_\_\_\_  
\_\_\_\_\_

**Plan Entry Date.** "Plan Entry Date" means the Effective Date and (Choose one of (e) through (h)):

☐ (e) **Monthly.** The first day of the month coinciding with or next following the Employee's satisfaction of the Plan's eligibility conditions.

☐ (f) **Annual.** The first day of the Plan Year coinciding with or next following the Employee's satisfaction of the Plan's eligibility conditions.

☒ (g) **Date of hire.** The Employee's employment commencement date with the Employer.

☐ (h) **(Specify)** \_\_\_\_\_  
\_\_\_\_\_

**ARTICLE III  
SALARY REDUCTION CONTRIBUTIONS**

3.01 **AMOUNT.** The amount of Salary Reduction Contributions to the Plan for a Plan Year or other specified period will equal the dollar or percentage amount by which Participants have reduced their Compensation, pursuant to Salary Reduction Agreements.

3.02 **LIMITS ON SALARY REDUCTION CONTRIBUTIONS.** A Participant's Salary Reduction Contributions are subject to the following limitation(s) in addition to those imposed by the Code (*Choose (a) or choose one or more of (b) through (d) as applicable*):

☒ (a) **No limitations.**

☐ (b) **Maximum deferral amount:** \_\_\_\_\_.

☐ (c) **Minimum deferral amount:** \_\_\_\_\_.

☐ (d) (*Specify*) \_\_\_\_\_.

*[Note: Any limitation the Employer elects in (b) through (d) will apply on a payroll basis unless the Employer otherwise specifies.]*

**Age 50 Catch-up Contributions.** [Plan Section 3.06] The Plan (*Choose one of (e) or (f)*):

☒ (e) **Permits.** Permits Participants to make age 50 catch-up contributions.

☐ (f) **Does not permit.** Does not permit Participants to make age 50 catch-up contributions.

*[Note: Only a Governmental Eligible 457 Plan may permit age 50 catch-up contributions.]*

**Sick, Vacation and Back Pay.** [Plan Section 3.02(A)] The Plan (*Choose one of (g) or (h)*):

☐ (g) **Permits.** Permits Participants to make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

☒ (h) **Does not permit.** Does not permit Participants to make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

**Automatic Enrollment.** [Plan Section 3.02(B)] The Plan (*Choose one of (i) or (j)*):

☒ (i) **Does not apply.** Does not apply the Plan's Automatic Enrollment provisions.

☐ (j) **Applies.** Applies the Plan's Automatic Enrollment provisions. The Employer as a Salary Reduction Contribution will withhold \_\_\_\_\_% from each Participant's Compensation unless the Participant elects a lesser percentage (including zero) under his/her Salary Reduction Agreement. The automatic election will apply to (*Choose one of (1) or (2)*):

☐ (1) **All Participants.** All Participants who as of \_\_\_\_\_ are not making Salary Reduction Contributions at least equal to the automatic amount.

☐ (2) **New Participants.** Each Employee whose Plan Entry Date is on or following: \_\_\_\_\_.

**ARTICLE IV**  
**TIME AND METHOD OF PAYMENT OF BENEFITS**

4.02 TIME/METHOD OF PAYMENT OF ACCOUNT. The Plan will distribute to a Participant who incurs a Severance from Employment his/her Vested Account as follows:

**Timing.** The Plan, in the absence of a permissible Participant election to commence payment later, will pay the Participant's Account (*Choose one of (a) through (e)*):

[ ] (a) **Specified Date.** \_\_\_\_\_ days after the Participant's Severance from Employment. *[Note: In a Tax-Exempt Organization 457 Plan, the Employer may wish to designate a specific payment date. This date will be the date upon which a Participant's Deferred Compensation is "made available" and therefore becomes taxable to the Participant, absent a proper Participant election to defer payment.]*

[X] (b) **Immediate.** As soon as administratively practicable following the Participant's Severance from Employment.

[ ] (c) **Designated Plan Year.** As soon as administratively practicable in the \_\_\_\_\_ Plan Year beginning after the Participant's Severance from Employment.

[ ] (d) **Normal Retirement Age.** As soon as administratively practicable after the close of the Plan Year in which the Participant attains Normal Retirement Age.

[ ] (e) (*Specify*): \_\_\_\_\_

**Method.** The Plan, in the absence of a permissible Participant election of an alternative method, will distribute the Account under one of the following method(s) of distribution (*Choose one or more of (f) through (j) as applicable*):

[X] (f) **Lump sum.** A single payment.

[X] (g) **Installments.** Multiple payments made as follows: for a specified number of years or specified amount.

[X] (h) **Installments for required minimum distributions only.** Annual payments are necessary under Plan Section 4.03.

[X] (i) **Annuity distribution option(s):** Life annuity, life annuity with 60, 120 or 180 month payments guaranteed, unit refund life annuity, joint and last survivor annuity (spouse only), term certain annuity with 36, 48, 60, 72, 84, 96, 108, 120, 132, 144, 156, 168 or 180 monthly payments guaranteed.

[ ] (j) (*Specify*) \_\_\_\_\_

**Participant Election.** [Plan Sections 4.02(A) and (B)] The Plan (*Choose one of (k), (l) or (m)*):

[X] (k) **Permits.** Permits a Participant, with Plan Administrator approval of the election, to elect to postpone distribution beyond the time the Employer has elected in (a) through (e) and also to elect the method of distribution (including a method not described in (f) through (j) above).

[ ] (l) **Does not permit.** Does not permit a Participant to elect the timing and method of Account distribution.

☐ (m) (Specify): \_\_\_\_\_.

**4.03 REQUIRED MINIMUM DISTRIBUTIONS.** The following elections apply to required minimum distributions under the Plan (*Choose one of (a) or (b) as applicable. Choose (c) and (d) as applicable*):

- ☐ (a) **Five-year rule.** If a Participant with a designated Beneficiary dies before the required beginning date, the Plan will distribute the Participant's Account by December 31 of the calendar year containing the fifth anniversary of the Participant's death.
- ☒ (b) **Participant election.** A Participant or designated Beneficiary, on an individual basis in accordance with applicable Treasury regulations, may elect whether to apply the five-year rule or the life expectancy rule to the distribution of a deceased Participant's Account.
- ☒ (c) **Effective date.** The required minimum distribution provisions of Section 4.03 apply commencing in 2003, or if later, on the Plan's Effective Date.
- ☐ (d) **Special designated Beneficiary election.** A designated Beneficiary who is receiving payments under the five-year rule on or before December 31, 2002, may elect the life expectancy rule, in accordance with applicable Treasury regulations.

*[Note: An Employer need not elect any of (a) through (d) above. These elections override certain "default" Plan provisions.]*

**4.05 DISTRIBUTIONS PRIOR TO SEVERANCE FROM EMPLOYMENT.** A Participant prior to Severance from Employment, may elect to receive a distribution of his/her Vested Account under the following distribution options (*Choose (a) or choose one or more of (b) through (f) as applicable*):

- ☐ (a) **None.** A Participant may not receive a distribution prior to Severance from Employment.
- ☒ (b) **Unforeseeable emergency.** A Participant may elect a distribution from his/her Account in accordance with Plan Section 4.05(A).
- ☒ (c) **De minimis exception.** [Plan Section 4.05(B)] If the Participant: (i) has an Account that does not exceed \$5,000; (ii) has not made or received an allocation of any Deferral Contributions under the Plan during the two-year period ending on the date of distribution; and (iii) has not received a prior Plan distribution under this de minimis exception, then (*Choose one of (1), (2) or (3)*):
- ☒ (1) **Participant election.** The Participant may elect to receive all or any portion of his/her Account.
- ☐ (2) **Mandatory distribution.** The Plan Administrator will distribute the Participant's entire Account.
- ☐ (3) **Hybrid.** The Plan Administrator will distribute a Participant's Account that does not exceed \$\_\_\_\_\_ and the Participant may elect to receive all or any portion of his/her Account that exceeds \$\_\_\_\_\_ but that does not exceed \$5,000.
- ☐ (d) **Age 70½.** A Participant who attains age 70½ prior to Severance from Employment may elect distribution of any or all of his/her Account.
- ☒ (e) **Distribution of Rollover Contributions.** A Participant (*Choose one of (1) or (2)*):

- ☒ (1) **Distribution without restrictions.** May elect distribution of his/her Rollover Contributions Account in accordance with Plan Section 4.05(C) as follows at any time.

☐ (2) **No distribution.** May not elect to receive distribution of his/her Rollover Contributions Account until the Participant has a distributable event under Plan Section 4.01.

☐ (3) (Specify) \_\_\_\_\_

☐ (f) (Specify) \_\_\_\_\_

*[Note: An Employer in an Eligible 457 Plan need not permit any in-service distributions. In an Eligible 457 Plan, any election must comply with the distribution restrictions of Code §457(d).]*

4.06 QDRO. The QDRO provisions of Plan Section 4.06 (Choose one of (a), (b) or (c)):

☒ (a) **Apply.**

☐ (b) **Do not apply.**

☐ (c) (Specify) \_\_\_\_\_

**ARTICLE V**  
**PLAN ADMINISTRATOR - DUTIES WITH RESPECT TO PARTICIPANTS' ACCOUNTS**

5.07 ALLOCATION OF NET INCOME, GAIN OR LOSS. The Plan Administrator will allocate net income, gain or loss using the following method (Choose one of (a), (b) or (c)):

☐ (a) **Account Earnings.** The Plan credits to each Account the Account's actual earnings, including Trust earnings if applicable.

☐ (b) **Interest.** The Plan credits to each Account interest at the rate of \_\_\_\_\_ % per annum compounded \_\_\_\_\_.

☒ (c) (Specify) Daily Valuation Method.

5.11 VESTING/SUBSTANTIAL RISK OF FORFEITURE. A Participant's Deferral Contributions are (Choose one of (a), (b), (c) or (d)): *[Note: If a Participant incurs a Severance from Employment before the specified events or conditions, the Plan will forfeit the Participant's Account.]*

☒ (a) **100% Vested.** Immediately Vested without regard to additional Service.

☐ (b) **Forfeiture under Vesting Schedule.** Vested according to the following vesting schedule:

Years of Service	Vested Percentage
_____	_____
_____	_____
_____	_____
_____	_____

For this purpose, a "Year of Service" means: \_\_\_\_\_

☐ (c) **Substantial Risk of Forfeiture.** Vested only when no longer subject to the following Substantial Risk of Forfeiture as follows (Choose (1) or (2)):

Eligible 457 Prototype Plan  
Salary Reduction Contributions Adoption Agreement

- ☐ (1) The Participant must remain employed by the Employer until \_\_\_\_\_, unless earlier Severance from Employment occurs on account of death or disability, as the Plan Administrator shall establish.

☐ (2) (Specify) \_\_\_\_\_  
\_\_\_\_\_

☐ (d) (Specify) \_\_\_\_\_

*[If the Employer elects (a), it need not elect one of (e) through (h) below.]*

**Forfeiture Allocation.** [Plan Sections 5.11(A) and 5.14] The Plan Administrator will allocate any Plan forfeitures (*Choose one of (e), (f), (g) or (h)*):

☐ (e) **Reversion.** As a reversion to the Employer. *[Note: Do not elect (e) in a Governmental Eligible 457 Plan.]*

☐ (f) **Additional Contributions.** As the following contribution type (*Choose one of (1) or (2)*):

☐ (1) **Nonelective.** As an additional Nonelective Contribution.

☐ (2) **Matching.** As an additional Matching Contribution.

☐ (g) **Reduce Fixed Contributions.** To reduce the following fixed contribution (*Choose one of (1) or (2)*):

☐ (1) **Nonelective.** To reduce the Employer's fixed Nonelective Contribution.

☐ (2) **Matching.** To reduce the Employer's fixed Matching Contribution.

☐ (h) (Specify): \_\_\_\_\_  
\_\_\_\_\_

**ARTICLE VIII**  
**TRUST PROVISIONS – GOVERNMENTAL ELIGIBLE 457 PLAN**

8.01 **MODIFICATION OR SUBSTITUTION OF TRUST.** The following provisions apply to Article VIII of the Plan (*Choose one of (a) or (b) as applicable*):

☐ (a) **Modifications.** The Employer modifies the Article VIII Trust provisions as follows: \_\_\_\_\_  
The remaining Article VIII provisions apply.

☐ (b) **Substitution.** The Employer replaces the Trust with the Trust Agreement attached to the Plan as "Appendix A."

8.04 **DISCRETIONARY/NONDISCRETIONARY TRUSTEE.** (*Choose one of (a) or (b)*):

☒ (a) **Discretionary trustee.** [Plan Section 8.04] The Trustee is a discretionary Trustee.

☐ (b) **Nondiscretionary trustee.** [Plan Section 8.04(A)] The Trustee is a nondiscretionary Trustee.

8.16 CUSTODIAL ACCOUNT/ANNUITY CONTRACT. The Employer will hold all or part of the Deferred Compensation in one or more custodial accounts or annuity contracts which satisfy the requirements of Code §457(g) (*Choose one or more of (a), (b) or (c) as applicable*).

☒ (a) Custodial account(s).

☒ (b) Annuity contract(s).

☐ (c) (*Specify*): \_\_\_\_\_  
[Note: The Employer under (c) may wish to identify the custodial accounts or annuity contracts or to designate a portion of the Deferred Compensation to be held in such vehicles versus held in the Trust.]

**Eligible 457 Prototype Plan  
Salary Reduction Contributions Adoption Agreement**

**PLAN EXECUTION**

The Employer hereby agrees to the provisions of the Prototype Plan, as modified by the elections the Employer has made in this Adoption Agreement, and in witness of its agreement, the Employer, by its duly authorized officer or official, has executed this Adoption Agreement, on this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Name of Employer: Glen Ellyn Elementary District  
#41

Employer's EIN: 36-6004503

Signed: \_\_\_\_\_  
Robert J. Ciserella, Assistant Superintendent

The Trustee, by executing this Adoption Agreement, accepts its position as Trustee and agrees to all of the obligations, responsibilities and duties imposed upon the Trustee under the Prototype Plan and Trust Agreement. The Trustee has signified its acceptance, on this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Name of Trustee: \_\_\_\_\_

Signed: \_\_\_\_\_  
(Name, title)



## AMENDMENT FOR 457(b) PLAN

Glen Ellyn Elementary District #41, as Employer sponsor, adopts this Amendment to the Glen Ellyn Elementary District #41 457(b) Plan.

### RECITALS

Recent law changes, including the Pension Protection Act of 2006 ("PPA"), affect the Plan; and

The Plan gives the Employer the authority to make amendments to the Plan, and the Employer wishes to update the Plan for law changes currently in effect.

The Employer therefore amends the Plan by adding the following provisions to the Plan:

### ARTICLE I PREAMBLE

- 1.1 **Adoption and effective date of Amendment.** The Employer adopts this Amendment to the Plan to reflect recent law changes. This Amendment is effective as indicated below for the respective provisions.
- 1.2 **Superseding of inconsistent provisions.** This Amendment supersedes the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Employer's election.** The Employer adopts all Articles of this Amendment, except those Articles which the Employer specifically elects not to adopt.
- 1.4 **Construction.** Any "Section" reference in this Amendment refers only to this Amendment, and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to the Plan article, section or other numbering designations.

### ARTICLE II DEFINITION OF UNFORESEEABLE EMERGENCY

- 2.1 **Application.** Effective for taxable years beginning after December 31, 2001, this Article II applies only if the Plan permits a distribution to a Participant on account of an unforeseeable emergency.
- 2.2 **Definition of unforeseeable emergency.** An unforeseeable emergency is a severe financial hardship of a Participant or Beneficiary resulting from: (1) illness or accident of the Participant, the Participant's Beneficiary, or the Participant's or Beneficiary's spouse or dependent (as defined in Code §152, and, for taxable years beginning on or after January 1, 2005, without regard to Code §152(b)(1), (b)(2), and (d)(1)(B)); (2) loss of the Participant's or Beneficiary's property due to casualty; (3) the need to pay for the funeral expenses of the Participant's or Beneficiary's spouse or dependent (as defined in Code §152, and, for taxable years beginning on or after January 1, 2005, without regard to Code §152(b)(1), (b)(2), and (d)(1)(B)); or (4) other similar extraordinary and unforeseeable circumstances arising from events beyond the Participant's or Beneficiary's control.
- 2.3 **Definition of Beneficiary.** The Participant's Beneficiary is a person who a Participant designates and who is or may become entitled to a Participant's Plan account upon the Participant's death.

*[Note: If the Plan does not permit distributions on account of unforeseeable emergency, the Employer should check "Article II is not adopted" below.]*

☐ **Article II is not adopted.**

### ARTICLE III DEFERRALS FROM POST-SEVERANCE COMPENSATION

3.1 **Post-severance deferrals limited to Post-Severance Compensation.** For taxable years beginning after December 31, 2001, deferrals are permitted from an amount received following Severance from Employment only if the amount is Post-Severance Compensation as defined in Section 3.2.

3.2 **Post-Severance Compensation defined:** Post-Severance Compensation for purposes of this Article III includes the amounts described in (a) and (b) below, paid after a Participant's Severance from Employment with the Employer, but only to the extent such amounts are paid by the later of 2½ months after Severance from Employment or the end of the calendar year that includes the date of such Severance from Employment. The Employer, by its election in this Amendment, may elect to *exclude* from the definition of Post-Severance Compensation the amounts described in (a) or (b) below. The Employer, by its election in this Amendment, also may elect to *include* in the definition of Post-Severance Compensation the amounts described in (c) or (d) below, or both.

(a) **Regular pay.** Post-Severance Compensation *includes* (unless the Employer elects either in (a)(1) or in (a)(2) below not to include some or all of the amounts described in this (a)) regular pay after Severance of Employment if: (i) the payment is regular compensation for services during the Participant's regular working hours, or compensation for services outside the Participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and (ii) the payment would have been paid to the Participant prior to a Severance from Employment if the Participant had continued in employment with the Employer. (*Choose only one of (1) or (2), if applicable.*)

☐ (1) **Election not to include regular pay.** The Employer elects not to include any of the amounts described in this Section 3.2(a) as Post-Severance Compensation.

☐ (2) **Election to include last paycheck ONLY.** Of the amounts described in this Section 3.2(a), the Employer elects to include only such amounts that are included in the final paycheck paid to the Participant at the end of the pay period that includes the Participant's date of severance from employment.

*Note: The Employer may modify the provisions of this election to conform to the Employer's particular pay practices (for example, to include a separate bonus check paid to the employee on the same day as the final paycheck).*

(b) **Leave cashouts and deferred compensation.** Post-Severance Compensation *includes* (unless the Employer elects in (b)(1) below not to include all of the amounts described in this (b)) leave cashouts if those amounts would have been included in the definition of Compensation if they were paid prior to the Participant's Severance from Employment, and the amounts are payment for unused accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued. In addition, Post-Severance Compensation includes payments of deferred compensation if the compensation would have been included in the definition of Compensation if it had been paid prior to the Participant's Severance from Employment, and the compensation is received pursuant to a nonqualified unfunded

deferred compensation plan, but only if the payment would have been paid at the same time if the Participant had continued in employment with the Employer and only to the extent that the payment is includible in the Participant's gross income.

- ☐ (1) **Election *not* to include leave cashouts and deferred compensation.** The Employer elects not to include any of the amounts described in this (b) as Post-Severance Compensation.
- (c) **Salary continuation payments for military service Participants.** Post-Severance Compensation does *not* include (unless the Employer elects (c)(1) below to include all of the amounts described in this (c)) payments to an individual who does not currently perform services for the Employer by reason of Qualified Military Service (as described in Code §414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering Qualified Military Service.
- ☐ (1) **Election to *include* salary continuation payments for military service Participants.** The Employer elects to *include* all of the amounts described in this (c) as Post-Severance Compensation.
- (d) **Salary continuation payments for disabled Participants.** Post-Severance does *not* include Compensation paid to a Participant who is permanently and totally disabled (as defined in Code §22(e)(3)) (unless the Employer elects (d)(1) below to include all of the amounts described in this (d)). If elected, this provision will apply either only to non-highly compensated Participants or to all Participants for the fixed or determinable period specified in Section 3.2(d)(1)(ii) below.
- ☐ (1) **Election to *include* salary continuation payments for disabled Participants.** The Employer elects to *include* all of the amounts described in this (d) as Post-Severance Compensation. In addition, this provision will apply as follows (*Choose only one of (i) or (ii)*):
- ☐ (i) **Non-highly compensated only.** This provision applies only to disabled employees who are non-highly compensated employees immediately before becoming disabled.
- ☐ (ii) **Fixed or determinable period.** This provision applies to all employees who are permanently and totally disabled, for the following period: \_\_\_\_\_  
(e.g., for a period of two years from the date of the disability). [Note: The election in this Section 3.2(d)(1)(ii) applies only if the Employer's disability plan actually provides disability payments to all permanently and totally disabled Participants.]

- 3.3 **Limitation on Post-Severance Compensation.** Any payment of Compensation paid after Severance of Employment that is not described in Section 3.2(a), (b), (c) or (d) above is not Post-Severance Compensation, even if payment is made by the later of 2½ months after Severance from Employment or by the end of the calendar year that includes the date of such Severance of Employment.

[Note: If the Employer operationally has not permitted deferrals from any Post-Severance Compensation, the Employer should check "Article III is not adopted" below.]

- ☐ **Article III is not adopted.** The Plan does not permit any deferral contributions from any amount a Participant receives following Severance from Employment.

**ARTICLE IV  
QUALIFIED DOMESTIC RELATIONS ORDERS**

- 4.1 **Permissible QDROs.** Effective April 6, 2007, a domestic relations order that otherwise satisfies the requirements for a qualified domestic relations order ("QDRO") will not fail to be a QDRO: (i) solely because the order is issued after, or revises, another domestic relations order or QDRO; or (ii) solely because of the time at which the order is issued, including issuance after the annuity starting date or after the Participant's death.
- 4.2 **Other QDRO requirements apply.** A domestic relations order described in Section 4.1 is subject to the same requirements and protections that apply to QDROs.

*[Note: This Article IV reflects a PPA provision which mandated DOL clarification of the QDRO statute. The DOL issued final regulations in June 2010. If the plan does not provide for distributions pursuant to a QDRO, the Employer should check "Article IV is not adopted" below.]*

☐ **Article IV is not adopted.**

**ARTICLE V  
PARTICIPANT DISTRIBUTION NOTIFICATION**

- 5.1 **180-day notification period.** For any distribution notice issued in plan years beginning after December 31, 2006, any reference to the 90-day maximum notice period prior to distribution in applying the notice requirements of Code §402(f) (the rollover notice relating to an eligible rollover distribution), means 180 days.

☐ **Article V is not adopted.**

**ARTICLE VI  
DIRECT ROLLOVER OF NON-SPOUSE BENEFICIARY DISTRIBUTION**

- 6.1 **Non-spouse beneficiary rollover right.** For distributions in plan years beginning after December 31, 2009, and unless otherwise elected in Section 6.1a below, for distributions after December 31, 2006, a non-spouse beneficiary who is a "designated beneficiary" under Code §401(a)(9)(E) and the regulations thereunder, by a direct trustee-to-trustee transfer ("direct rollover"), may roll over all or any portion of his or her distribution to an individual retirement account ("IRA") the beneficiary establishes for purposes of receiving the distribution. In order to be able to roll over the distribution, the distribution otherwise must satisfy the definition of an eligible rollover distribution.

- a. ☐ For distributions after December 31, 2006, and prior to the first day of the first plan year beginning after December 31, 2009 (select one):

1. ☐ Non-spousal rollovers are not allowed.

2. ☐ Non-spousal rollovers are allowed effective \_\_\_\_\_ (not earlier than January 1, 2007 and not later than January 1, 2010).

- 6.2 **Certain requirements not applicable.** Although a non-spouse beneficiary may roll over directly a distribution as provided in Section 6.1, any distribution made prior to the first day of the first plan year beginning after December 31, 2009, is not subject to the direct rollover requirements of Code §401(a)(31) (including Code §401(a)(31)(B), the notice requirements of Code §402(f) or the

mandatory withholding requirements of Code §3405(c)). If a non-spouse beneficiary receives a distribution from the Plan, the distribution is not eligible for a "60-day" rollover.

- 6.3 **Trust beneficiary.** If the Participant's named beneficiary is a trust, the Plan may make a direct rollover to an individual retirement account on behalf of the trust, provided the trust satisfies the requirements to be a designated beneficiary within the meaning of Code §401(a)(9)(E).
- 6.4 **Required minimum distributions not eligible for rollover.** A non-spouse beneficiary may not roll over an amount which is a required minimum distribution, as determined under applicable Treasury regulations and other Revenue Service guidance. If the Participant dies before his or her required beginning date and the non-spouse beneficiary rolls over to an IRA the maximum amount eligible for rollover, the beneficiary may elect to use either the 5-year rule or the life expectancy rule, pursuant to Treas. Reg. §1.401(a)(9)-3, A-4(c), in determining the required minimum distributions from the IRA that receives the non-spouse beneficiary's distribution.

## ARTICLE VII HEALTH AND LONG-TERM CARE INSURANCE DISTRIBUTIONS

- 7.1 **Election to deduct from distribution.** For distributions in taxable years beginning after December 31, 2006, an Eligible Retired Public Safety Officer may elect annually for that taxable year to have the Plan deduct an amount from a distribution which the Eligible Retired Public Safety Officer otherwise would receive and include in income. The plan will pay such deducted amounts directly to the provider as described in Section 7.2, to pay qualified health insurance premiums.
- 7.2 **Direct payment.** The Plan will pay directly to the provider of the accident or health plan or qualified long-term care insurance contract the amounts the Eligible Retired Public Safety Officer has elected to have deducted from the distribution. Such amounts may not exceed the lesser of \$3,000 or the amount the Participant paid for such taxable year for qualified health insurance premiums, and which otherwise complies with Code §402(l).
- 7.3 **Definitions.**
  - (a) **Eligible retired public safety officer.** An "Eligible Retired Public Safety Officer" is an individual who, by reason of disability or attainment of normal retirement age, is separated from service as a Public Safety Officer with the Employer.
  - (b) **Public safety officer.** A "Public Safety Officer" has the same meaning as in Section 1204(9)(A) of the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. 3796b(9)(A)).
  - (c) **Qualified health insurance premiums.** The term "qualified health insurance premiums" means premiums for coverage for the Eligible Retired Public Safety Officer, his/her spouse, and dependents (as defined in Code §152), by an accident or health plan or qualified long-term care insurance contract (as defined in Code §7702B(b)).

[ ] **Article VII is not adopted.**

**ARTICLE VIII  
DIRECT ROLLOVER TO ROTH**

- 8.1 **Roth IRA rollover.** For distributions made after December 31, 2007, a Participant may elect to roll over directly an eligible rollover distribution to a Roth IRA described in Code §408A(b).

Except as provided in this Amendment, the Plan remains unchanged and in full force and effect.

IN WITNESS WHEREOF, the Employer has executed this Amendment on this \_\_\_\_\_.

Glen Ellyn School District 41, Employer

By: \_\_\_\_\_  
Robert J. Ciserella, Assistant Superintendent

**CERTIFICATE OF ADOPTING RESOLUTION**

The undersigned authorized representative of Glen Ellyn Elementary District #41 (the Employer) hereby certifies that the following resolutions were duly adopted by Employer on \_\_\_\_\_, \_\_\_\_\_, and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, the PPA Amendment to the Glen Ellyn Elementary District #41 457(b) Plan (the Amendment) is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
Robert J. Ciserella, Assistant Superintendent



**AMENDMENT FOR  
HEART AND WRERA**

**Glen Ellyn Elementary District #41 457(b) Plan**

**ARTICLE I  
PREAMBLE**

- 1.1 **Effective date of Amendment.** The Employer adopts this Amendment to the Plan to reflect recent law changes. This Amendment is effective as indicated below for the respective provisions.
- 1.2 **Superseding of inconsistent provisions.** This Amendment supersedes the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Employer's election.** The Employer adopts all the default provisions of this Amendment except as otherwise elected in Article II.
- 1.4 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment, and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section or other numbering designations.
- 1.5 **Effect of restatement of Plan.** If the Employer restates the Plan, then this Amendment shall remain in effect after such restatement unless the provisions in this Amendment are restated or otherwise become obsolete (*e.g.*, if the Plan is restated onto a plan document which incorporates these HEART and WRERA provisions).

**ARTICLE II  
EMPLOYER ELECTIONS**

The Employer only needs to complete the questions in Sections 2.2 through 2.3 below in order to override the default provisions set forth below.

- 2.1 **Default Provisions.** Unless the Employer elects otherwise in this Article, the following defaults will apply:
  - a. **Continued benefit accruals pursuant to the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act) are not provided.**
  - b. **Differential wage payments are treated as Compensation for all Plan benefit purposes.**
  - c. **The Plan permits distributions pursuant to the HEART Act on account of "deemed" severance of employment.**
  - d. **Requirement Minimum Distributions (RMDs) for 2009 were suspended unless a Participant or Beneficiary elected to receive such distributions.**

**2.2 HEART ACT provisions (Article III).**

**Continued benefit accruals.** Amendment Section 3.2 will not apply unless elected below:

- a. ☐ The provisions of Amendment Section 3.2 apply effective as of: (select one)
  1. ☐ the first day of the 2007 Plan Year
  2. ☐ \_\_\_\_\_ (may not be earlier than the first day of the 2007 Plan Year).



However, the provisions no longer apply effective as of: (select if applicable)  
3. ☐ \_\_\_\_\_.

**Differential pay.** Differential wage payments (as described in Amendment Section 3.3) will be treated, for Plan Years beginning after December 31, 2008, as compensation for all Plan benefit purposes unless b. is elected below:

- b. ☐ In lieu of the above default provision, the employer elects the following (select all that apply; these selections do not affect the operation of Amendment Section 3.3(ii)):
1. ☐ the inclusion is effective for Plan Years beginning after \_\_\_\_\_  
(may not be earlier than December 31, 2008).
  2. ☐ the inclusion only applies to Compensation for purposes of Elective Deferrals.

**Distributions for deemed severance of employment.** The Plan permits distributions pursuant to Amendment Section 3.4 unless otherwise elected below:

- c. ☐ The Plan does not permit such distributions.  
d. ☐ The Plan permits such distributions effective as of \_\_\_\_\_ (may not be earlier than January 1, 2007).

- 2.3 **WRERA (RMD waivers for 2009).** The provisions of Amendment Section 4.1 apply (RMDs are suspended unless a Participant or Beneficiary elects otherwise) unless otherwise elected below:
- a. ☐ The provisions of Amendment Section 4.2 apply (RMDs continued unless otherwise elected by a Participant or Beneficiary).
  - b. ☐ RMDs continued in accordance with the terms of the Plan without regard to this Amendment (i.e., no election available to Participants or Beneficiaries).
  - c. ☐ Other: \_\_\_\_\_

For purposes of Amendment Section 4.3, the Plan will also treat the following as eligible rollover distributions in 2009: (If no election is made, then a direct rollover will be offered only for distributions that would be eligible rollover distributions without regard to Code §401(a)(9)(H)):

- d. ☐ 2009 RMDs and Extended 2009 RMDs (both as defined in Article IV of this Amendment).  
e. ☐ 2009 RMDs (as defined in Article IV of this Amendment) but only if paid with an additional amount that is an eligible rollover distribution without regard to Code §401(a)(9)(H).

### ARTICLE III HEART ACT PROVISIONS

- 3.1 **Death benefits.** In the case of a death occurring on or after January 1, 2007, if a Participant dies while performing qualified military service (as defined in Code §414(u)), the Participant's Beneficiary is entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan as if the Participant had resumed employment and then terminated employment on account of death. Moreover, the Plan will credit the Participant's qualified military service as service for vesting purposes, as though the Participant had resumed employment under USERRA immediately prior to the Participant's death.
- 3.2 **Benefit accrual.** If the Employer elects in Amendment Section 2.2 to apply this Section 3.2, then effective as of the date specified in Amendment Section 2.2, for benefit accrual purposes, the Plan treats an individual who dies or becomes disabled (as defined under the terms of the Plan) while performing qualified military service with respect to the Employer as if the individual had resumed employment in accordance with the individual's reemployment rights under USERRA, on the day preceding death or disability (as the case may be) and terminated employment on the actual date of death or disability.

- a. **Determination of benefits.** The Plan will determine the amount of employee contributions and the amount of elective deferrals of an individual treated as reemployed under this Section 3.2 for purposes of applying paragraph Code §414(u)(8)(C) on the basis of the individual's average actual employee contributions or elective deferrals for the lesser of: (i) the 12-month period of service with the Employer immediately prior to qualified military service; or (ii) the actual length of continuous service with the Employer.

- 3.3 **Differential wage payments.** For years beginning after December 31, 2008: (i) an individual receiving a differential wage payment, as defined by Code §3401(h)(2), is treated as an employee of the employer making the payment; (ii) the differential wage payment is treated as compensation for purposes of Code §415(c)(3) and Treas. Reg. §1.415(c)-2 (e.g., for purposes of Code §415, including the definition of post-severance compensation for deferral purposes under Treas. Reg. §1.457-4(d)(1)); and (iii) the Plan is not treated as failing to meet the requirements of any provision described in Code §414(u)(1)(C) (or corresponding plan provisions, including, but not limited to, Plan provisions related to the ADP or ACP test) by reason of any contribution or benefit which is based on the differential wage payment. The Plan Administrator operationally may determine, for purposes of the provisions described in Code §414(u)(1)(C), whether to take into account any deferrals, and if applicable, any matching contributions, attributable to differential wages. Differential wage payments (as described herein) will also be considered compensation for all Plan purposes unless otherwise elected at Amendment Section 2.2.

Section 3.3(iii) above applies only if all employees of the Employer performing service in the uniformed services described in Code §3401(h)(2)(A) are entitled to receive differential wage payments (as defined in Code §3401(h)(2)) on reasonably equivalent terms and, if eligible to participate in a retirement plan maintained by the Employer, to make contributions based on the payments on reasonably equivalent terms (taking into account Code §§410(b)(3), (4), and (5)).

- 3.4 **Deemed Severance.** Notwithstanding Section 3.3(i), if a Participant performs service in the uniformed services (as defined in Code §414(u)(12)(B)) on active duty for a period of more than 30 days, the Participant will be deemed to have a severance from employment solely for purposes of eligibility for distribution of amounts not subject to Code §412. However, the Plan will not distribute such a Participant's account on account of this deemed severance unless the Participant specifically elects to receive a benefit distribution hereunder. If a Participant elects to receive a distribution on account of this deemed severance, then the individual may not make an elective deferral or employee contribution during the 6-month period beginning on the date of the distribution. If a Participant would be entitled to a distribution on account of a deemed severance, and a distribution on account of another Plan provision (such as a qualified reservist distribution), then the other Plan provision will control and the 6-month suspension will not apply.

#### ARTICLE IV WAIVER OF 2009 REQUIRED DISTRIBUTIONS

- 4.1 **Suspension of RMDs unless otherwise elected by Participant.** This paragraph does not apply if the Employer elected Amendment Section 2.3a, b, or c. Notwithstanding the provisions of the Plan relating to required minimum distributions under Code §401(a)(9), a Participant or Beneficiary who would have been required to receive required minimum distributions for 2009 but for the enactment of Code §401(a)(9)(H) ("2009 RMDs"), and who would have satisfied that requirement by receiving distributions that are (1) equal to the 2009 RMDs or (2) one or more payments in a series of substantially equal distributions (that include the 2009 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated Beneficiary, or for a period of at least 10 years ("Extended 2009 RMDs"), will not receive those distributions for 2009 unless the Participant or Beneficiary chooses to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to receive the distributions described in the preceding sentence.

**4.2 Continuation of RMDs unless otherwise elected by Participant.** This paragraph applies if Amendment Section 2.3a is selected. Notwithstanding the provisions of the Plan relating to required minimum distributions under Code §401(a)(9), a Participant or Beneficiary who would have been required to receive required minimum distributions for 2009 but for the enactment of Code §401(a)(9)(H) ("2009 RMDs"), and who would have satisfied that requirement by receiving distributions that are (1) equal to the 2009 RMDs or (2) one or more payments in a series of substantially equal distributions (that include the 2009 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated Beneficiary, or for a period of at least 10 years ("Extended 2009 RMDs"), will receive those distributions for 2009 unless the Participant or Beneficiary chooses not to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to stop receiving the distributions described in the preceding sentence.

**4.3 Direct Rollovers.** Notwithstanding the provisions of the Plan relating to required minimum distributions under Code §401(a)(9), and solely for purposes of applying the direct rollover provisions of the Plan, certain additional distributions in 2009, as elected by the Employer in Amendment Section 2.3, will be treated as eligible rollover distributions. If no election is made by the Employer in Amendment Section 2.3, then a direct rollover will be offered only for distributions that would be eligible rollover distributions without regard to Code §401(a)(9)(H).

\* \* \* \* \*

This Amendment has been executed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Name of Employer: Glen Ellyn School District 41

By: \_\_\_\_\_  
Robert J. Ciserella, Assistant Superintendent

CERTIFICATE

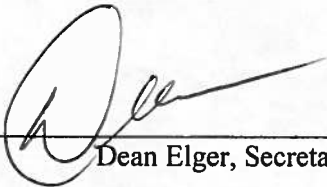
I, Dean Elger, Secretary of Glen Ellyn Elementary District #41 do hereby certify that the following resolutions were, upon motion duly made seconded and unanimously carried, adopted:

RESOLUTION

BE IT RESOLVED, that Glen Ellyn Elementary District #41 457(b) Plan, is hereby amended to reflect the changes of the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART ACT) and suspension of 2009 Required Minimum Distributions (RMDs) as set forth in the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA), the amendments to the Trust which are attached hereto and made a part of the minutes of this meeting.

RESOLVED FURTHER, that the Assistant Superintendent for Finance, Facilities and Operations is hereby authorized and instructed to execute said amendment to the Trust Agreement for and on behalf of the entity.

IN WITNESS WHEREOF, I have hereunto set my hand this 24 day of June,  
2013,

  
\_\_\_\_\_  
Dean Elger, Secretary

**CPI QUALIFIED PLAN CONSULTANTS, INC.  
ELIGIBLE 457 PROTOTYPE PLAN  
AND  
TRUST AGREEMENT**

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**CPI QUALIFIED PLAN CONSULTANTS, INC.  
ELIGIBLE 457 PROTOTYPE PLAN AND TRUST AGREEMENT**

CPI Qualified Plan Consultants, Inc., in its capacity as Eligible 457 Prototype Plan Sponsor, establishes this Eligible 457 Prototype Plan intended to be an "eligible deferred compensation plan" as defined in Code §457(b) of the Internal Revenue Code of 1986, as amended. An Employer establishes a Plan and if applicable, a Trust under this Eligible 457 Prototype Plan by executing an Adoption Agreement. If the Employer adopts this Plan as a restated Plan in substitution for, and in amendment of, an existing plan, the provisions of this Plan, as a restated Plan, apply solely to an Employee on or after the restated Effective Date of the Employer's Plan. If an Employee incurs a Severance from Employment prior to the restated Effective Date, that Employee is entitled to benefits under the Plan as the Plan existed on the date of the Employee's Severance from Employment.

**ARTICLE I  
DEFINITIONS**

1.01 "Account" means the separate Account(s) which the Plan Administrator or the Trustee maintains under the Plan for a Participant's Deferred Compensation. The Plan Administrator or Trustee may establish separate Accounts for multiple Beneficiaries of a Participant to facilitate required minimum distributions under Section 4.03 based on each Beneficiary's life expectancy.

1.02 "Accounting Date" means the last day of the Plan Year. The Plan Administrator will allocate Employer contributions and forfeitures for a particular Plan Year as of the Accounting Date of that Plan Year, and on such other dates, if any, as the Plan Administrator determines, consistent with the Plan's allocation conditions and other provisions.

1.03 "Beneficiary" means a person who the Plan or a Participant designates and who is or may become entitled to a Participant's Account upon the Participant's death. A Beneficiary who becomes entitled to a benefit under the Plan remains a Beneficiary under the Plan until the Plan Administrator or Trustee has fully distributed to the Beneficiary his/her Plan benefit. A Beneficiary's right to (and the Plan Administrator's or a Trustee's duty to provide to the Beneficiary) information or data concerning the Plan does not arise until the Beneficiary first becomes entitled to receive a benefit under the Plan.

1.04 "Code" means the Internal Revenue Code of 1986, as amended.

1.05 "Compensation" for purposes of allocating Deferral Contributions means W-2 wages plus Elective Contributions. Any reference in this

Plan to Compensation is a reference to the definition in this Section 1.05 unless the Plan reference specifies a modification to this definition or the Employer in the Adoption Agreement elects a modification. The Plan Administrator will take into account only Compensation actually paid for the relevant period. A Compensation payment includes Compensation paid by the Employer through another person under the common paymaster provisions in Code §§3121 and 3306. See Section 1.15 as to Compensation for an Independent Contractor. Compensation also includes any amount that the Internal Revenue Service in published guidance declares to constitute compensation for purposes of a 457 Plan.

(A) "W-2 Wages" W-2 wages means wages for federal income tax withholding purposes, as defined under Code §3401(a), plus all other payments to an Employee in the course of the Employer's trade or business, for which the Employer must furnish the Employee a written statement under Code §§6041, 6051 and 6052, but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or services performed (such as the exception for agricultural labor in Code §3401(a)(2)).

(B) **Modification to Compensation.** The Employer must specify in its Adoption Agreement the Compensation the Plan Administrator is to take into account in allocating Deferral Contributions to a Participant's Account. For all Plan Years other than the Plan Year in which the Employee first becomes a Participant, the Plan Administrator will take into account only the Compensation determined for the portion of the Plan Year in which the Employee actually is a Participant.

(C) **Elective Contributions.** Compensation under Section 1.05 includes Elective Contributions unless the Employer in its Adoption Agreement elects to exclude Elective Contributions. "Elective Contributions" are amounts excludible from the Employee's gross income under Code §§125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 403(b), 408(p) or 457, and contributed by the Employer, at the Employee's election, to a cafeteria plan, a qualified transportation fringe benefit plan, a 401(k) arrangement, a SARSEP, a tax-sheltered annuity, a SIMPLE plan or a Code §457 plan.

1.06 "Deferral Contributions" means as the Employer elects in Adoption Agreement Section 3.01, Salary Reduction Contributions, Nonelective Contributions and Matching Contributions. The Plan Administrator in applying the Code §457(b) limit will take into account Deferral Contributions in the Taxable Year in which deferred, or if later, in the



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Taxable Year in which the Deferral Contributions are no longer subject to a Substantial Risk of Forfeiture. The Plan Administrator in determining the amount of a Participant's Deferral Contributions disregards the net income, gain and loss attributable to Deferral Contributions unless the Deferral Contributions are subject to a Substantial Risk of Forfeiture. If a Deferral Contribution is subject to a Substantial Risk of Forfeiture, the Plan Administrator takes into the Deferral Contribution as adjusted for allocable net income, gain or loss in the Taxable Year in which the Substantial Risk of Forfeiture lapses.

1.07 **"Deferred Compensation"** means as to a Participant the amount of Deferral Contributions, Rollover Contributions and Transfers adjusted for allocable net income, gain or loss, in the Participant's Account.

1.08 **"Effective Date"** of this Plan is the date the Employer specifies in the Adoption Agreement. The Employer in the Adoption Agreement may elect special effective dates for Plan provisions the Employer specifies provided any such date(s) are permitted by the Code, by Treasury regulations, or by other applicable guidance.

1.09 **"Employee"** means an individual who provides services for the Employer, as a common law employee of the Employer. The Employer in its Adoption Agreement must elect or specify any Employee, or class of Employees, not eligible to participate in the Plan (an "Excluded Employee"). See Section 1.15 regarding potential treatment of an Independent Contractor as an Employee.

1.10 **"Employer"** means an employer who adopts this Plan by executing an Adoption Agreement.

1.11 **"Employer Contribution"** means Nonelective Contributions or Matching Contributions.

1.12 **"ERISA"** means the Employee Retirement Income Security Act of 1974, as amended.

1.13 **"Excess Deferrals"** means Deferral Contributions to a Governmental Eligible 457 Plan or to a Tax-Exempt Organization Eligible 457 Plan for a Participant that exceed the Taxable Year maximum limitation of Code §§457(b) and (e)(18).

1.14 **"Includible Compensation"** means, for the Employee's Taxable Year, the Employee's total Compensation within the meaning of Code §415(c)(3) paid to an Employee for services rendered to the Employer. Includible Compensation includes Deferral Contributions under the Plan, compensation deferred under any other plan described in Code §457, and any amount excludible from the

Employee's gross income under Code §§401(k), 403(b), 125 or 132(f)(4) or any other amount excludible from the Employee's gross income for Federal income tax purposes. The Employer will determine Includible Compensation without regard to community property laws.

1.15 **"Independent Contractor"** means any individual who performs service for the Employer and who the Employer does not treat as an Employee or a Leased Employee. The Employer in the Adoption Agreement may elect to permit Independent Contractors to participate in the Plan. To the extent that the Employer permits Independent Contractor participation, references to Employee in the Plan include Independent Contractors and Compensation means the amounts the Employer pays to the Independent Contractor for services, except as the Employer otherwise specifies in its Adoption Agreement.

1.16 **"Leased Employee"** means an Employee within the meaning of Code §414(n).

1.17 **"Matching Contribution"** means an Employer fixed or discretionary contribution made or forfeiture allocated on account of Salary Reduction Contributions.

1.18 **"Nonelective Contribution"** means an Employer fixed or discretionary contribution not made as a result of a Salary Reduction Agreement and which is not a Matching Contribution.

1.19 **"Normal Retirement Age"** means the age the Employer specifies in the Adoption Agreement consistent with Section 3.05(B).

1.20 **"Participant"** is an Employee other than an Excluded Employee who becomes a Participant in accordance with the provisions of Section 2.01.

1.21 **"Plan"** means the 457 plan established or continued by the Employer in the form of this basic Plan and (if applicable) Trust Agreement, including the Adoption Agreement under which the Employer has elected to participate in this Eligible 457 Prototype Plan. The Employer in the Adoption Agreement must designate the name of the Plan. The Plan maintained by each adopting Employer is a separate Plan, independent from the plan of any other Employer adopting this Eligible 457 Prototype Plan. All section references within the Plan are Plan section references unless the context clearly indicates otherwise.

1.22 **"Plan Administrator"** is the Employer unless the Employer designates another person to hold the position of Plan Administrator. The Plan Administrator may be a Participant.



1.23 **"Plan Entry Date"** means the dates the Employer elects in Adoption Agreement Section 2.01.

1.24 **"Plan Year"** means the consecutive 12-month period the Employer elects in the Adoption Agreement.

1.25 **"Rollover Contribution"** means the amount of cash or property which an eligible retirement plan described in Code §402(c)(8)(B) distributes to an eligible Employee or to a Participant in an eligible rollover distribution under Code §402(c)(4) and which the eligible Employee or Participant transfers directly or indirectly to a Governmental Eligible 457 Plan. A Rollover Contribution includes net income, gain or loss attributable to the Rollover Contribution. A Rollover Contribution excludes after-tax Employee contributions, as adjusted for net income, gain or loss.

1.26 **"Salary Reduction Agreement"** means a written agreement between a Participant and the Employer, by which the Employer reduces the Participant's Compensation for Compensation not available as of the date of the election and contributes the amount as a Salary Reduction Contribution to the Participant's Account.

1.27 **"Salary Reduction Contribution"** means a contribution the Employer makes to the Plan pursuant to a Participant's Salary Reduction Agreement.

1.28 **"Service"** means any period of time the Employee is in the employment of the Employer. In the case of an Independent Contractor, Service means any period of time the Independent Contractor performs services for the Employer on an independent contractor basis. An Employee or Independent Contractor terminates Service upon incurring a Severance from Employment.

(A) **Qualified Military Service.** Service includes any qualified military service the Plan must credit for contributions and benefits in order to satisfy the crediting of Service requirements of Code §414(u). A Participant whose employment is interrupted by qualified military service under Code §414(u) or who is on a leave of absence for qualified military service under Code §414(u) may elect to make additional Salary Reduction Contributions upon resumption of employment with the Employer equal to the maximum Deferral Contributions that the Participant could have elected during that period if the Participant's employment with the Employer had continued (at the same level of Compensation) without the interruption of leave, reduced by the Deferral Contributions, if any, actually made for the Participant during the period of the interruption or leave. 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). The Employer shall make appropriate make-up Nonelective Contributions and Matching Contributions for such a Participant as required under Code §414(u). The Plan shall apply limitations of Article III to all Deferral Contributions under this paragraph with respect to the year to which the Deferral Contribution relates.

(B) **"Continuous Service"** as the Adoption Agreement describes means Service with the Employer during which the Employee does not incur a Severance from Employment.

(C) **"Severance from Employment."**

(1) **Employee.** An Employee has a Severance from Employment when the Employee ceases to be an Employee of the Employer. A Participant does not incur a Severance from Employment if, in connection with a change in employment, the Participant's new employer continues or assumes sponsorship of the Plan or accepts a Transfer of Plan assets as to the Participant.

(2) **Independent Contractor.** An Independent Contractor has a Severance from Employment when the contract(s) under which the Independent Contractor performs services for the Employer expires (or otherwise terminates), unless the Employer anticipates a renewal of the contractual relationship or the Independent Contractor becoming an Employee. The Employer anticipates renewal if it intends to contract for the services provided under the expired contract and neither the Employer nor the Independent Contractor has eliminated the Independent Contractor as a potential provider of such services under the new contract. Further, the Employer intends to contract for services conditioned only upon the Employer's need for the services provided under the expired contract or the Employer's availability of funds. Notwithstanding the preceding provisions of this Section 1.30, the Plan Administrator will consider an Independent Contractor to have incurred a Severance from Employment: (a) if the Plan Administrator or Trustee will not pay any Deferred Compensation to an Independent Contractor who is a Participant before a date which is at least twelve months after the expiration of the Independent Contractor's contract (or the last to expire of such contracts) to render Services to the Employer; and (b) if before the applicable twelve-month payment date, the Independent Contractor performs Service as an Independent Contractor or as an Employee, the Plan Administrator or Trustee will not pay to the Independent Contractor his/her Deferred Compensation on the applicable date.

1.29 **"State"** means (a) one of the 50 states of the United States or the District of Columbia, or (b) a

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political subdivision of a State, or any agency or instrumentality of a State or its political subdivision. A State does not include the federal government or any agency or instrumentality thereof.

1.30 A "Substantial Risk of Forfeiture" exists if the Plan expressly conditions a Participant's right to Deferred Compensation upon the Participant's future performance of substantial Service for the Employer.

1.31 "Tax-Exempt Organization" means any tax-exempt organization other than a governmental unit or a church or qualified church-controlled organization within the meaning of Code §3121(w)(3).

1.32 "Taxable Year" means the calendar year or other taxable year of a Participant.

1.33 "Transfer" means a transfer of Eligible 457 Plan assets to another Eligible 457 Plan which is not a Rollover Contribution and which is made in accordance with Section 9.03.

1.34 "Trust" means the Trust created under the adopting Employer's Plan. The Trust created and established under the adopting Employer's Plan is a separate Trust, independent of the trust of any other Employer adopting this Eligible 457 Prototype Plan. A Trust required under a Governmental Eligible 457 Plan is subject to Article VIII. Any Trust under a Tax-Exempt Organization Eligible 457 Plan is subject to Section 5.09.

1.35 "Trustee" means the person or persons who as Trustee execute the Employer's Adoption Agreement, or any successor in office who in writing accepts the position of Trustee.

1.36 **Type of 457 Plan.** The Employer in the Adoption Agreement must specify both the sponsor type and plan type from the following:

(A) "Governmental Eligible 457 Plan" means an Eligible 457 Plan established by a State.

(B) "Tax-Exempt Organization Eligible 457 Plan" means an Eligible 457 Plan established by a Tax-Exempt Organization.

(C) "Eligible 457 Plan" means a plan which satisfies the requirements of Code §457(b) and Treas. Reg. §§1.457-3 through -10.

1.37 "Vested" means a Participant's Deferral Contributions that are not subject to a Substantial Risk of Forfeiture, including a vesting schedule.

## **ARTICLE II PARTICIPATION IN PLAN**

2.01 **ELIGIBILITY.** Each Employee who is not an Excluded Employee becomes a Participant in the Plan in accordance with the eligibility conditions and as of the Plan Entry Date the Employer elects in its Adoption Agreement. If this Plan is a restated Plan, each Employee who was a Participant in the Plan on the day before the Effective Date continues as a Participant in the Plan, irrespective of whether he/she satisfies the eligibility conditions in the restated Plan, unless the Employer indicates otherwise in the Adoption Agreement.

2.02 **PARTICIPATION UPON RE-EMPLOYMENT.** A Participant who incurs a Severance from Employment will re-enter the Plan as a Participant on the date of his/her re-employment. An Employee who satisfies the Plan's eligibility conditions but who incurs a Severance from Employment prior to becoming a Participant will become a Participant on the later of the Plan Entry Date on which he/she would have entered the Plan had he/she not incurred a Severance from Employment or the date of his/her re-employment. Any Employee who incurs a Severance from Employment prior to satisfying the Plan's eligibility conditions becomes a Participant in accordance with Adoption Agreement Section 2.01.

2.03 **CHANGE IN EMPLOYEE STATUS.** If a Participant has not incurred a Severance from Employment but ceases to be eligible to participate in the Plan, by reason of becoming an Excluded Employee, the Plan Administrator must treat the Participant as an Excluded Employee during the period such a Participant is subject to the Adoption Agreement exclusion. The Plan Administrator determines a Participant's sharing in the allocation of Employer Contributions by disregarding his/her Compensation paid by the Employer for services rendered in his/her capacity as an Excluded Employee. However, during such period of exclusion, the Participant, without regard to employment classification, continues to share fully in Plan income allocations under Section 5.07 and to accrue vesting service if applicable.

## **ARTICLE III DEFERRAL CONTRIBUTIONS/LIMITATIONS**

### **3.01 AMOUNT.**

(A) **Contribution Formula.** For each Plan Year, or other period the Employer specifies in the Adoption Agreement, the Employer will contribute to the Plan the type and amount of Deferral Contributions the Employer elects in its Adoption Agreement.

(B) **Return of Contributions.** The Employer contributes to this Plan on the condition its

contribution is not due to a mistake of fact. If the Plan has a Trust, the Trustee, upon written request from the Employer, must return to the Employer the amount of the Employer's contribution (adjusted for net income, gain or loss) made by the Employer on account of a mistake of fact. The Trustee will not return any portion of the Employer's contribution under the provisions of this paragraph more than one year after the Employer made the contribution on account of a mistake of fact. In addition, if any Participant Salary Reduction Contribution is due to a mistake of fact, the Employer or the Trustee upon written request from the Employer shall return the Participant's contribution (adjusted for net income, gain or loss), within one year after payment of the contribution.

The Trustee will not increase the amount of the Employer contribution returnable under this Section 3.01 for any earnings attributable to the contribution, but the Trustee will decrease the Employer contribution returnable for any losses attributable to it. The Trustee may require the Employer to furnish it whatever evidence the Trustee deems necessary to enable the Trustee to confirm the amount the Employer has requested be returned is properly returnable.

**(C) Time of Payment of Contribution.** If the Plan has a Trust, the Employer may pay its contributions for each Plan Year to the Trust in one or more installments and at such time(s) as the Employer determines, without interest. A Governmental Employer shall deposit Salary Reduction Contributions to the Trust within a period that is not longer than is reasonable for the administration of Participant Accounts.

**3.02 SALARY REDUCTION CONTRIBUTIONS.** The Employer in the Adoption Agreement must elect whether the Plan permits Salary Reduction Contributions, and also the Plan limitations, if any, which apply to Salary Reduction Contributions. Unless the Employer elects otherwise in the Adoption Agreement, all such limitations apply on a payroll basis.

**(A) Deferral from Sick, Vacation and Back Pay.** The Employer in the Adoption Agreement must elect whether to permit Participants to make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

**(B) Automatic Enrollment.** The Employer in the Adoption Agreement may provide for automatic Salary Reduction Contributions of a specified amount, subject to giving notice to affected Participants of the automatic election and of their right to make a contrary election.

**(C) Application to Leave of Absence and Disability.** Unless a Participant in his/her Salary

Reduction Agreement elects otherwise, the Participant's Salary Reduction Agreement shall continue to apply during the Participant's leave of absence or the Participant's disability (as the Plan Administrator shall establish), if the Participant has Compensation other than imputed compensation or disability benefits.

**3.03 MATCHING CONTRIBUTIONS.** The Employer in the Adoption Agreement must elect whether the Plan permits Matching Contributions and, if so, the type(s) of Matching Contributions, the time period applicable to any Matching Contribution formula, and as applicable, the amount of Matching Contributions and the Plan limitations, if any, which apply to Matching Contributions. Any Matching Contributions apply to Normal Retirement Age catch-up contributions and to age 50 catch-up contributions, if any, unless the Employer elects otherwise in the Adoption Agreement.

**3.04 NORMAL LIMITATION.** Except as provided in Sections 3.05 and 3.06, a Participant's maximum Deferral Contributions (excluding Rollover Contributions and Transfers) under this Plan for a Taxable Year may not exceed the lesser of:

(a) The applicable dollar amount as specified under Code §457(e)(15) (or, beginning January 1, 2006) such larger amount as the Commissioner of the Internal Revenue may prescribe), or

(b) 100% of the Participant's Includible Compensation for the Taxable Year.

**3.05 NORMAL RETIREMENT AGE CATCH-UP CONTRIBUTION.** For one or more of the Participant's last three Taxable Years ending before the Taxable Year in which the Participant attains Normal Retirement Age, the Participant's maximum Deferral Contributions may not exceed the lesser of:

(a) Twice the dollar amount under Section 3.04(a) normal limitation, or (b) the underutilized limitation.

**(A) Underutilized Limitation.** A Participant's underutilized limitation is equal to the sum of: (i) the normal limitation for the Taxable Year, and (ii) the normal limitation for each of the prior Taxable Years of the Participant commencing after 1978 during which the Participant was eligible to participate in the Plan and the Participant's Deferral Contributions were subject to the normal limitation or any other Code §457(b) limit, less the amount of Deferral Contributions for each such prior Taxable Year, excluding age 50 catch-up contributions.

**(B) Normal Retirement Age.** Normal Retirement Age is the age the Employer specifies in the

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Adoption Agreement provided that the age may not be: (i) earlier than the earliest of age 65 or the age at which Participants have the right to retire and receive under the Employer's defined benefit plan (or money purchase plan if the Participant is not eligible to participate in a defined benefit plan) immediate retirement benefits without actuarial or other reduction because of retirement before a later specified age; or (ii) later than age 70½.

(1) **Participant Designation.** The Employer in the Adoption Agreement may permit a Participant to designate his/her Normal Retirement Age as any age including or between the foregoing ages.

(2) **Multiple 457 Plans.** If the Employer maintains more than one Eligible 457 Plan, the Plans may not permit any Participant to have more than one Normal Retirement Age under the Plans.

(3) **Police and Firefighters.** In a Governmental Eligible 457 Plan with qualified police or firefighter Participants within the meaning of Code §415(b)(2)(H)(i)(I), the Employer in the Adoption Agreement may elect (or permit the qualified Participants to elect) a Normal Retirement Age as early as age 40 and as late as age 70½.

(C) **Pre-2002 Coordination.** In determining a Participant's underutilized limitation, the Plan Administrator, in accordance with Treas. Reg. §1.457-4(c)(3)(iv), must apply the coordination rule in effect under now repealed Code §457(c)(2). The Plan Administrator also must determine the normal limitation for pre-2002 Taxable Years in accordance with Code §457(b)(2) as then in effect.

**3.06 AGE 50 CATCH-UP CONTRIBUTION.** An Employer sponsoring a Governmental Eligible 457 Plan must specify in the Adoption Agreement whether the Participants are eligible to make age 50 catch-up contributions.

If an Employer elects to permit age 50 catch-up contributions, all Employees who are eligible to make Salary Reduction Contributions under this Plan and who have attained age 50 before the close of the Taxable Year are eligible to make age 50 catch-up contributions for that Taxable Year in accordance with, and subject to the limitations of, Code §414(v). Such catch-up contributions are not taken into account for purposes of the provisions of the plan implementing the required limitations of Code §457. If, for a Taxable Year, an Employee makes a catch-up contribution under Section 3.05, the Employee is not eligible to make age 50 catch-up contributions under this Section 3.06. A catch-up eligible Participant in each Taxable Year is entitled to the greater of the amount determined under Section 3.05 or Section 3.06 catch-up amount plus the Section 3.04 normal limitation.

**3.07 CONTRIBUTION ALLOCATION.** The Plan Administrator will allocate to each Participant's Account his/her Deferral Contributions. The Employer will allocate Employer Nonelective and Matching Contributions to the Account of each Participant who satisfies the allocation conditions in Adoption Agreement Section 3.08 in the following manner:

(a) **Fixed match.** To the extent the Employer makes Matching Contributions under a fixed Adoption Agreement formula, the Plan Administrator will allocate the Matching Contribution to the Account of the Participant on whose behalf the Employer makes that contribution. A fixed Matching Contribution formula is a formula under which the Employer contributes a specified percentage or dollar amount on behalf of a Participant based on that Participant's Salary Reduction Contributions.

(b) **Discretionary match.** To the extent the Employer makes Matching Contributions under a discretionary Adoption Agreement formula, the Plan Administrator will allocate the Matching Contributions to a Participant's Account in the same proportion that each Participant's Salary Reduction Contributions taken into account under the formula bear to the total Salary Reduction Contributions of all Participants.

(c) **Tiered match.** If the Matching Contribution formula is a tiered formula, the Plan Administrator will allocate separately the Matching Contributions with respect to each tier of Salary Reduction Contributions, in accordance with the tiered formula.

(d) **Discretionary nonelective.** The Plan Administrator will allocate discretionary Nonelective Contributions for a Plan Year in the same ratio that each Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for the Plan Year, unless the Employer elects otherwise in the Adoption Agreement.

(e) **Fixed nonelective.** The Plan Administrator will allocate fixed Nonelective Contributions for a Plan Year in the same ratio that each Participant's Compensation for the Plan Year bears to the total Compensation of all Participants for the Plan Year, unless the Employer elects otherwise in the Adoption Agreement.

**3.08 ALLOCATION CONDITIONS.** The Plan Administrator will determine the allocation conditions applicable to Nonelective Contributions or to Matching Contributions (or to both) in accordance with the Employer's elections in its Adoption Agreement. The Plan Administrator will not allocate to a Participant any portion of an Employer Contribution (or forfeiture if applicable) for a Plan Year or applicable portion thereof in which the

Participant does not satisfy the applicable allocation condition(s).

**3.09 ROLLOVER CONTRIBUTIONS.** For taxable years beginning after December 31, 2001, an Employer sponsoring a Governmental Eligible 457 Plan may permit Rollover Contributions.

**(A) Operational Administration.** The Employer, operationally and on a nondiscriminatory basis, may elect to permit or not to permit Rollover Contributions to this Plan or may elect to limit an eligible Employee's right or a Participant's right to make a Rollover Contribution. If the Employer permits Rollover Contributions, any Participant (or as applicable, any eligible Employee), with the Employer's written consent and after filing with the Trustee the form prescribed by the Plan Administrator, may make a Rollover Contribution to the Trust. Before accepting a Rollover Contribution, the Trustee may require a Participant (or eligible Employee) to furnish satisfactory evidence the proposed transfer is in fact a "Rollover Contribution" which the Code permits an employee to make to an eligible retirement plan. The Trustee, in its sole discretion, may decline to accept a Rollover Contribution of property which could: (1) generate unrelated business taxable income; (2) create difficulty or undue expense in storage, safekeeping or valuation; or (3) create other practical problems for the Trust.

**(B) Pre-Participation Rollover.** If an eligible Employee makes a Rollover Contribution to the Trust prior to satisfying the Plan's eligibility conditions, the Plan Administrator and Trustee must treat the Employee as a limited Participant (as described in Rev. Rul. 96-48 or in any successor ruling). A limited Participant does not share in the Plan's allocation of any Employer Contributions and may not make Salary Reduction Contributions until he/she actually becomes a Participant in the Plan. If a limited Participant has a Severance from Employment prior to becoming a Participant in the Plan, the Trustee will distribute his/her Rollover Contributions Account to the limited Participant in accordance with Article IV.

**(C) Separate Accounting.** If an Employer permits Rollover Contributions, the Plan Administrator must account separately for: (1) amounts rolled into this Plan from an eligible retirement plan (other than from another Governmental Eligible 457 plan); and (2) amounts rolled into this Plan from another Governmental Eligible 457 Plan. The Plan Administrator for purposes of ordering any subsequent distribution from this Plan, may designate a distribution from a Participant's Rollover Contributions as coming first from either of (1) or (2) above if the Participant has both types of Rollover Contribution Accounts.

**3.10 DISTRIBUTION OF EXCESS DEFERRALS.** In the event that a Participant has Excess Deferrals, the Plan will distribute to the Participant the Excess Deferrals and allocable net income, gain or loss, in accordance with this Section 3.10.

**(A) Governmental Eligible 457 Plan.** The Plan Administrator will distribute Excess Deferrals from a Governmental Eligible 457 Plan as soon as is reasonably practicable following the Plan Administrator's determination of the amount of the Excess Deferral.

**(B) Tax-Exempt Organization Eligible 457 Plan.** The Plan Administrator will distribute Excess Deferrals from a Tax-Exempt Organization Eligible 457 Plan no later than April 15 following the Taxable Year in which the Excess Deferral occurs.

**(C) Plan Aggregation.** If the Employer maintains more than one Eligible 457 Plan, the Employer must aggregate all such Plans in determining whether any Participant has Excess Deferrals.

**(D) Individual Limitation.** If a Participant participates in another Eligible 457 Plan maintained by a different employer, and the Participant has Excess Deferrals, the Plan Administrator may, but is not required, to correct the Excess Deferrals by making a corrective distribution from this Plan.

**3.11 DEEMED IRA CONTRIBUTIONS.** A Governmental Employer under an Eligible 457 Plan may elect to permit Participants to make IRA contributions to this Plan in accordance with the Code §408(q) deemed IRA rules, commencing for Plan Years beginning after December 31, 2002. If the Employer elects to permit deemed IRA contributions to the Plan, the Employer will amend the Plan to add necessary IRA language and either the Rev. Proc. 2003-13 sample deemed IRA language or an appropriate substitute.

**3.12 DOLLAR LIMITS.** The table below shows the applicable dollar amounts described in paragraph 3.04(a) and limitations on age 50 catch-up contributions described in Section 3.06. These amounts are adjusted after 2006 for changes in the cost-of-living to the extent permitted in Code §415(d).

Year	Applicable Dollar Amount	Catch-up Contribution Limitation
2002	\$11,000	\$1,000
2003	\$12,000	\$2,000
2004	\$13,000	\$3,000
2005	\$14,000	\$4,000
2006	\$15,000	\$5,000



**ARTICLE IV  
TIME AND METHOD OF  
PAYMENT OF BENEFITS**

**4.01 DISTRIBUTION RESTRICTIONS.**

Except as the Plan provides otherwise, the Plan Administrator or Trustee may not distribute to a Participant his/her Account prior to one of the following events:

- (a) The Participant's attaining age 70½;
- (b) The Participant's Severance from Employment; or
- (c) The Participant's death.

**4.02 TIME AND METHOD OF PAYMENT OF ACCOUNT.** The Plan Administrator, or Trustee at the direction of the Plan Administrator, will distribute to a Participant who has incurred a Severance from Employment the Participant's Vested Account under one or any combination of payment methods and at the time(s) the Adoption Agreement specifies. If the Adoption Agreement permits more than one time or method, the Plan Administrator, in the absence of a Participant election described below, will determine the time and method applicable to a particular Participant. In no event will the Plan Administrator direct (or direct the Trustee to commence) distribution, nor will the Participant elect to have distribution commence, later than the Participant's required beginning date, or under a method that does not satisfy Section 4.03.

**(A) Participant Election of Time and Method.** The Employer in the Adoption Agreement must elect whether to permit Participants to elect the timing and method of distribution of their Account in accordance with this Section 4.02. The Plan Administrator must consent to the specific terms of any such Participant election and the Plan Administrator in its sole discretion may withhold consent. Subject to the foregoing conditions, a Participant: (1) may elect to postpone distribution of his/her Account beyond the time the Employer has elected in its Adoption Agreement, to any fixed or determinable date including, but not beyond, the Participant's required beginning date; and (2) may elect the method of payment. A Participant may elect the timing and method of payment of his/her Account no later than 30 days before the date the Plan Administrator or Trustee first would commence payment of the Participant's Account in accordance with the Adoption Agreement. The Plan Administrator must furnish to the Participant a form for the Participant to elect the time and a method of payment.

**(B) Number of Initial Elections/Subsequent Elections.** A Participant may make any number of elections or revoke any prior election under Section 4.02(A) within the election period. Once the initial election period expires, a Participant, before payment

would commence under the Participant's initial election, may make one additional election to defer (but not to accelerate) the timing of payment of his/her Account and also as to the method of payment.

**(C) No Election/Default.** If the Participant does not make a timely election regarding the time and method of payment, the Plan Administrator will pay or direct the Trustee to pay the Participant's Account in accordance with the Adoption Agreement.

**4.03 REQUIRED MINIMUM DISTRIBUTIONS.** The Plan Administrator may not distribute nor direct the Trustee to distribute the Participant's Account, nor may the Participant elect any distribution his/her Account, under a method of payment which, as of the required beginning date, does not satisfy the minimum distribution requirements of Code §401(a)(9) or which is not consistent with applicable Treasury regulations.

**(A) General Rules.**

**(1) Effective Date.** Unless the Employer specifies a later effective date in the Adoption Agreement, the provisions of this Section 4.03 will apply for purposes of determining required minimum distributions for calendar years beginning with the 2002 calendar year.

**(2) Coordination with Minimum Distribution Requirements Previously in Effect.** If the effective date of this Section 4.03 is earlier than the 2003 calendar year, required minimum distributions for 2002 under the Plan will be determined as follows. If the total amount of 2002 required minimum distributions under the Plan made to the distributee prior to the effective date of this Section 4.03 equals or exceeds the required minimum distributions determined under this Section 4.03, then no additional distributions will be required to be made for 2002 on or after such date to the distributee. If the total amount of 2002 required minimum distributions under the Plan made to the distributee prior to the effective date of this Section 4.03 is less than the amount determined under this Section 4.03, the required minimum distributions for 2002 on and after such date will be determined so that the total amount of required minimum distributions for 2002 made to the distributee will be the amount determined under this Section 4.03.

**(3) Precedence.** The requirements of this Section 4.03 will take precedence over any inconsistent provisions of the Plan.

**(4) Requirements of Treasury Regulations Incorporated.** All distributions required under this Section 4.03 will be determined and made in accordance with the Treasury regulations under Code §401(a)(9).

**(B) Time and Manner of Distribution**

(1) **Required Beginning Date.** The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date.

(2) **Death of Participant Before Distribution Begins.** If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(a) **Spouse Designated Beneficiary.** If the Participant's surviving spouse is the Participant's sole designated Beneficiary, then, except as the Employer may elect in the Adoption Agreement, distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant dies, or by December 31 of the calendar year in which the Participant would have attained age 70½, if later.

(b) **Non-Spouse Designated Beneficiary.** If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, then, except as the Employer may elect in the Adoption Agreement, distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(c) **No Designated Beneficiary.** If there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(d) **Death of Spouse.** If the Participant's surviving spouse is the Participant's sole designated Beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this Section 4.03(B)(2) other than Section 4.03(B)(2)(a), will apply as if the surviving spouse were the Participant.

For purposes of this Section 4.03(B) and Section 4.03(D), unless Section 4.03(B)(2)(d) applies, distributions are considered to begin on the Participant's required beginning date. If Section 4.03(B)(2)(d) applies, distributions are considered to begin on the date distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a). If distributions under an annuity purchased from an insurance company irrevocably commence to the Participant before the Participant's required beginning date (or to the Participant's surviving spouse before the date distributions are required to begin to the surviving spouse under Section

4.03(B)(2)(a), the date distributions are considered to begin is the date distributions actually commence.

(3) **Forms of Distribution.** Unless the Participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with Sections 4.03(C) and 4.03(D). If the Participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 4.01(a)(9) of the Code and the Treasury regulations.

**(C) Required Minimum Distributions during Participant's Lifetime.**

(1) **Amount of Required Minimum Distribution for Each Distribution Calendar Year.** During the Participant's lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:

(a) **ULT.** The quotient obtained by dividing the Participant's account balance by the number in the Uniform Life Table set forth in Treas. Reg. §1.401(a)(9)-9, using the Participant's attained age as of the Participant's birthday in the distribution calendar year; or

(b) **Younger Spouse.** If the Participant's sole designated Beneficiary for the distribution calendar year is the Participant's spouse, the quotient obtained by dividing the Participant's account balance by the number in the Joint and Last Survivor Table set forth in Treas. Reg. §1.401(a)(9)-9, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the distribution calendar year.

(2) **Lifetime Required Minimum Distributions Continue Through Year of Participant's Death.** Required minimum distributions will be determined under this Section 4.03(C) beginning with the first distribution calendar year and up to and including the distribution calendar year that includes the Participant's date of death.

**(D) Required Minimum Distributions after Participant's Death.**

**(1) Death On or After Distributions Begin.**

(a) **Participant Survived by Designated Beneficiary.** If the Participant dies on or after the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the longer of the remaining life

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expectancy of the Participant or the remaining life expectancy of the Participant's designated Beneficiary, determined as follows:

(i) Participant's Life Expectancy. The Participant's remaining life expectancy is calculated using the attained age of the Participant as of the Participant's birthday in the calendar year of death, reduced by one for each subsequent calendar year.

(ii) Spouse's Life Expectancy. If the Participant's surviving spouse is the Participant's sole designated Beneficiary, the remaining life expectancy of the surviving spouse is calculated for each distribution calendar year after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year. For distribution calendar years after the year of the surviving spouse's death, the remaining life expectancy of the surviving spouse is calculated using the attained age of the surviving spouse as of the spouse's birthday in the calendar year of the spouse's death, reduced by one for each subsequent calendar year.

(iii) Non-Spouse's Life Expectancy. If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, the designated Beneficiary's remaining life expectancy is calculated using the attained age of the Beneficiary as of the Beneficiary's birthday in the calendar year following the calendar year of the Participant's death, reduced by one for each subsequent calendar year.

(b) No Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is no designated Beneficiary as of September 30 of the calendar year after the calendar year of the Participant's death, the minimum amount that will be distributed for each distribution calendar year after the calendar year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the Participant's remaining life expectancy calculated using the attained age of the Participant as of the Participant's birthday in the calendar year of death, reduced by one for each subsequent calendar year.

### (2) Death before Date Distributions Begin.

(a) Participant Survived by Designated Beneficiary. Except as the Employer may elect in the Adoption Agreement, if the Participant dies before the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary, determined as provided in Section 4.03(D)(1).

(b) No Designated Beneficiary. If the Participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(c) Death of Surviving Spouse Before Distributions to Surviving Spouse Are Required to Begin. If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole designated Beneficiary, and the surviving spouse dies before distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a), this Section 4.03(D)(2) will apply as if the surviving spouse were the Participant.

### (E) Definitions

(1) Designated Beneficiary. The individual who is designated as the Beneficiary under the Plan and is the designated beneficiary under Code §401(a)(9) and Treas. Reg. §1.401(a)(9)-1, Q&A-4.

(2) Distribution calendar year. A calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the Participant's required beginning date. For distributions beginning after the Participant's death, the first distribution calendar year is the calendar year in which the distributions are required to begin under Section 4.03(B)(2). The required minimum distribution for the Participant's first distribution calendar year will be made on or before the Participant's required beginning date. The required minimum distribution for other distribution calendar years, including the required minimum distribution for the distribution calendar year in which the Participant's required beginning date occurs, will be made on or before December 31 of that distribution calendar year.

(3) Life expectancy. Life expectancy as computed by use of the Single Life Table in Treas. Reg. §1.401(a)(9)-9.

(4) Participant's account balance. The account balance as of the last valuation date in the calendar year immediately preceding the distribution calendar year (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the account balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The account balance for the valuation calendar year includes any Rollover Contributions or Transfers to the Plan either in the valuation calendar year or in the



distribution calendar year if distributed or transferred in the valuation calendar year.

(5) **Required beginning date.** A Participant's required beginning date is the April 1 of the calendar year following the later of: (1) the calendar year in which the Participant attains age 70½, or (2) the calendar year in which the Participant retires or such other date under Code §401(a)(9) by which required minimum distributions must commence.

**4.04 DEATH BENEFITS.** Upon the death of the Participant, the Plan Administrator must pay or direct the Trustee to pay the Participant's Account in accordance with Section 4.03. Subject to Section 4.03, a Beneficiary may elect the timing and method of payment in the same manner as a Participant may elect under Section 4.02, if such elections apply.

**4.05 DISTRIBUTIONS PRIOR TO SEVERANCE FROM EMPLOYMENT.** The Employer must elect in the Adoption Agreement whether to permit in-service distributions of a Participant's Vested Account under this Section 4.05, notwithstanding the Section 4.01 distribution restrictions.

(A) **Unforeseeable Emergency.** In the event of a Participant's unforeseeable emergency, the Plan Administrator may make a distribution to a Participant who has not incurred a Severance from Employment (or who has incurred a Severance but will not begin to receive payments until some future date). In the event of an unforeseeable emergency, the Plan Administrator also may accelerate payments to a Participant or to a Beneficiary. The Plan Administrator will establish a policy for determining whether an unforeseeable emergency exists. An unforeseeable emergency is a severe financial hardship of a Participant or Beneficiary resulting from: (1) illness or accident of the Participant, the Beneficiary, or the Participant's or Beneficiary's spouse or dependent (as defined in Code §152(a)); (2) loss of the Participant's or Beneficiary's property due to casualty; (3) the need to pay for the funeral expenses of the Participant's or Beneficiary's spouse or dependent (as defined in Code §152(a)); or (4) other similar extraordinary and unforeseeable circumstances arising from events beyond the Participant's or Beneficiary's control. The Plan Administrator will not pay the Participant or the Beneficiary more than the amount reasonably necessary to satisfy the emergency need, which may include amounts necessary to pay taxes or penalties on the distribution. The Plan Administrator will not make payment to the extent the Participant or Beneficiary may relieve the financial hardship by cessation of deferrals under the Plan, through insurance or other reimbursement, or by liquidation of the individual's assets to the extent such liquidation would not cause severe financial hardship.

(B) **De minimis distribution.** In accordance with the Employer's Adoption Agreement elections, the Plan Administrator may allow a Participant to elect to receive a distribution or the Plan Administrator will distribute (without a Participant election) any amount of the Participant's Account where: (1) the Participant's Account (disregarding Rollover Contributions) does not exceed \$5,000 (or such other amount as does not exceed the Code §411(a)(11)(A) dollar amount); (2) the Participant has not made or received an allocation of any Deferral Contributions under the Plan during the two-year period ending on the date of distribution; and (3) the Participant has not received a prior distribution under this Section 4.05(B).

(C) **Distribution of Rollover Contributions.** The Employer in its Adoption Agreement may elect to permit a Participant to request and to receive distribution of the Participant's Account attributable to Rollover Contributions (but not to Transfers) before the Participant has a distributable event under Section 4.01.

**4.06 DISTRIBUTIONS UNDER QUALIFIED DOMESTIC RELATIONS ORDERS (QDROs).** Notwithstanding any other provision of this Plan, the Employer in its Adoption Agreement may elect to apply the QDRO provisions of this Section 4.06. If Section 4.06 applies, the Plan Administrator (and any Trustee) must comply with the terms of a QDRO, as defined in Code §414(p), which is issued with respect to the Plan.

(A) **Time and Method of Payment.** This Plan specifically permits distribution to an alternate payee under a QDRO at any time, notwithstanding any contrary Plan provision and irrespective of whether the Participant has attained his/her earliest retirement age (as defined under Code §414(p)) under the Plan. A distribution to an alternate payee prior to the Participant's attainment of earliest retirement age is available only if the QDRO specifies distribution at that time or permits an agreement between the Plan and the alternate payee to authorize an earlier distribution. Nothing in this Section 4.06 gives a Participant a right to receive distribution at a time the Plan otherwise does not permit nor authorizes the alternate payee to receive a form of payment the Plan does not permit.

(B) **QDRO Procedures.** The Plan Administrator must establish reasonable procedures to determine the qualified status of a domestic relations order. Upon receiving a domestic relations order, the Plan Administrator promptly will notify the Participant and any alternate payee named in the order, in writing, of the receipt of the order and the Plan's procedures for determining the qualified status of the order. Within a reasonable period of time after receiving the domestic relations order, the Plan Administrator must determine the qualified status of

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the order and must notify the Participant and each alternate payee, in writing, of the Plan Administrator's determination. The Plan Administrator must provide notice under this paragraph by mailing to the individual's address specified in the domestic relations order.

**(C) Accounting.** If any portion of the Participant's Account Balance is payable under the domestic relations order during the period the Plan Administrator is making its determination of the qualified status of the domestic relations order, the Plan Administrator must maintain a separate accounting of the amounts payable. If the Plan Administrator determines the order is a QDRO within 18 months of the date amounts first are payable following receipt of the domestic relations order, the Plan Administrator will distribute or will direct the Trustee to distribute the payable amounts in accordance with the QDRO. If the Plan Administrator does not make its determination of the qualified status of the order within the 18-month determination period, the Plan Administrator will distribute or will direct the Trustee to distribute the payable amounts in the manner the Plan would distribute if the order did not exist and will apply the order prospectively if the Plan Administrator later determines the order is a QDRO.

To the extent it is not inconsistent with the provisions of the QDRO, the Plan Administrator may segregate or may direct the Trustee to segregate the QDRO amount in a segregated investment account. The Plan Administrator or Trustee will make any payments or distributions required under this Section 4.06 by separate benefit checks or other separate distribution to the alternate payee(s).

### **4.07 DIRECT ROLLOVER OF ELIGIBLE ROLLOVER DISTRIBUTIONS - GOVERNMENTAL PLAN.**

**(A) Participant Election.** A Participant (including for this purpose, a former Employee) in a Governmental Eligible 457 Plan may elect, at the time and in the manner the manner the Plan Administrator prescribes, to have any portion of his/her eligible rollover distribution from the Plan paid directly to an eligible retirement plan specified by the Participant in a direct rollover election. For purposes of this election, a "Participant" includes as to their respective interests, a Participant's surviving spouse and the Participant's spouse or former spouse who is an alternate payee under a QDRO.

**(B) Rollover and Withholding Notice.** At least 30 days and not more than 90 days prior to the Trustee's distribution of an eligible rollover distribution, the Plan Administrator must provide a written notice (including a summary notice as permitted under applicable Treasury regulations) explaining to the distributee the rollover option, the applicability of

mandatory 20% federal withholding to any amount not directly rolled over, and the recipient's right to roll over within 60 days after the date of receipt of the distribution ("rollover notice").

**(C) Default distribution or rollover.** Except as provided in Paragraph (D), in the case of a Participant who does not elect timely to roll over or to receive distribution of his/her Account, the Plan Administrator or the Trustee, at the Plan Administrator's direction, may distribute to the Participant or may directly roll over the Participant's Account in accordance with the Plan's rollover notice.

**(D) Mandatory default rollover.** If (1) the Plan is a Governmental Eligible 457 Plan, (2) the Plan makes a mandatory distribution after the 401(a)(31)(B) Effective Date, greater than \$1,000, and (3) the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly, then the plan administrator will pay the distribution in a direct rollover to an individual retirement plan designated by the plan administrator.

**(E) Definitions.** The following definitions apply to this Section:

**(1) Eligible rollover distribution.** An eligible rollover distribution is any distribution of all or any portion of a Participant's Account, except an eligible rollover distribution does not include: (a) any distribution which is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Participant or the joint lives (or joint life expectancies) of the Participant and the Participant's designated Beneficiary, or for a specified period of ten years or more; (b) any Code §401(a)(9) required minimum distribution; (c) any unforeseeable emergency distribution; and (d) any distribution which otherwise would be an eligible rollover distribution, but where the total distributions to the Participant during that calendar year are reasonably expected to be less than \$200.

**(2) Eligible retirement plan.** An eligible retirement plan is an individual retirement account described in Code §408(a), an individual retirement annuity described in Code §408(b), an annuity plan described in Code §403(a), a qualified plan described in Code §401(a), an annuity contract (or custodial agreement) described in Code §403(b), or an eligible deferred compensation plan described in Code §457(b) and maintained by an Employer described in Code §457(e)(1)(A), which accepts the Participant's, the Participant's spouse or alternate payee's eligible rollover distribution.

(3) **Direct rollover.** A direct rollover is a payment by the Plan to the eligible retirement plan specified by the distributee.

(4) **Mandatory distribution.** A mandatory distribution is an eligible rollover distribution without the Participant's consent before the Participant attains the later of age 62 or Normal Retirement Age (see paragraph 3.05 (B)). A distribution to a beneficiary is not a mandatory distribution.

(5) **401(a)(31)(B) Effective Date.** The 401(a)(31)(B) Effective Date is the date of the close of the first regular legislative session of the legislative body with the authority to amend the Plan that begins on or after January 1, 2006.

#### ARTICLE V PLAN ADMINISTRATOR - DUTIES WITH RESPECT TO PARTICIPANTS' ACCOUNTS

5.01 **TERM / VACANCY.** The Plan Administrator will serve until his/her successor is appointed. In case of a vacancy in the position of the Plan Administrator, the Employer will exercise any and all of the powers, authority, duties and discretion conferred upon the Plan Administrator pending the filling of the vacancy.

5.02 **POWERS AND DUTIES.** The Plan Administrator will have the following powers and duties:

- (a) To select a Committee to assist the Plan Administrator;
- (b) To select a Secretary for the Committee, who need not be a member of the Committee;
- (c) To determine the rights of eligibility of an Employee to participate in the Plan and the value of a Participant's Account;
- (d) To adopt rules and procedures and to create administrative forms necessary for the proper and efficient administration of the Plan provided the rules, procedures and forms are not inconsistent with the terms of the Plan;
- (e) To construe and enforce the terms of the Plan and the rules and regulations the Plan Administrator adopts, including interpretation of the Plan documents and documents related to the Plan's operation;
- (f) To direct the distribution of a Participant's Account;
- (g) To review and render decisions respecting a claim for (or denial of a claim for) a benefit under the Plan;

(h) To furnish the Employer with information which the Employer may require for tax or other purposes;

(i) To establish a policy in making distributions for unforeseeable emergencies;

(j) To establish under a Governmental Eligible 457 Plan, policies regarding the receipt of Rollover Contributions and default rollover distributions;

(k) To establish a policy regarding the making and the receipt of Transfers;

(l) To establish a policy regarding Participant or Beneficiary direction of investment;

(m) To engage the services of any person to invest any Account under this Plan and to direct such person to make payment to a Participant of his/her Vested Account;

(n) To comply with the reporting and disclosure rules of ERISA if applicable to the Plan;

(o) To establish under a Governmental Eligible 457 Plan, a policy (see Section 5.02(A)) which the Trustee must observe in making loans, if any, to Participants and Beneficiaries;

(p) To undertake correction of any Plan failures as necessary to preserve Eligible Plan status; and

(q) To undertake any other action the Plan Administrator deems reasonable or necessary to administer the Plan.

The Plan Administrator shall have total and complete discretion to interpret and construe the Plan and to determine all questions arising in the administration, interpretation and application of the Plan. Any determination the Plan Administrator makes under the Plan is final and binding upon any affected person.

**(A) Loan Policy.** In a Governmental Eligible 457 Plan, the Plan Administrator, in its sole discretion, may establish, amend or terminate from time to time, a nondiscriminatory policy which the Trustee must observe in making Plan loans, if any, to Participants and to Beneficiaries. If the Plan Administrator adopts a loan policy, the loan policy must be a written document and must include: (1) the identity of the person or positions authorized to administer the participant loan program; (2) the procedure for applying for a loan; (3) the criteria for approving or denying a loan; (4) the limitations, if any, on the types and amounts of loans available; (5) the

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procedure for determining a reasonable rate of interest; (6) the types of collateral which may secure the loan; and (7) the events constituting default and the steps the Plan will take to preserve Plan assets in the event of default. A loan policy the Plan Administrator adopts under this Section 5.02(A) is part of the Plan, except that the Plan Administrator may amend or terminate the policy without regard to Section 9.01.

**(B) QDRO Policy.** If the QDRO provisions of Section 4.06 apply, the Plan Administrator will establish QDRO procedures.

**5.03 COMPENSATION.** The Plan Administrator and the members of the Committee will serve without compensation for services, but the Employer will pay all expenses of the Plan Administrator and Committee.

**5.04 AUTHORIZED REPRESENTATIVE.** The Plan Administrator may authorize any one of the members of the Committee, if any, or the Committee's Secretary, to sign on the Plan Administrator's behalf any Plan notices, directions, applications, certificates, consents, approvals, waivers, letters or other documents.

**5.05 INDIVIDUAL ACCOUNTS / RECORDS.** The Plan Administrator will maintain a separate Account in the name of each Participant to reflect the value of the Participant's Deferred Compensation under the Plan. The Plan Administrator will maintain records of its activities.

**5.06 VALUE OF PARTICIPANT'S ACCOUNT.** The value of each Participant's Account consists of his/her accumulated Deferred Compensation, as of the most recent Accounting Date or any later date as the Plan Administrator may determine.

**5.07 ALLOCATION OF NET INCOME, GAIN OR LOSS.** As of each Accounting Date (and each other valuation date determined under Section 5.06), the Plan Administrator will adjust Accounts to reflect net income, gain or loss, if any, since the last Accounting Date or Account valuation. The Employer in the Adoption Agreement will elect whether the adjustment for net income gain or loss reflects actual Account earnings or an interest credit. The Plan Administrator will continue to allocate net income, gain and loss to a Participant's Account subject to an installment distribution, until the Account is fully distributed.

**5.08 ACCOUNT CHARGED** The Plan Administrator will charge all distributions made to a Participant or to his/her Beneficiary, or transferred under Section 9.03 from his/her Account, against the Account of the Participant when made.

**5.09 OWNERSHIP OF FUND/TAX-EXEMPT ORGANIZATION.** If the Employer is a Tax-Exempt Organization, the Plan is an unfunded plan and all Deferred Compensation, property and rights to property purchased by Deferred Compensation and all income attributable thereto remain, until paid or made available under the Plan, the sole property and rights of the Employer, subject only to the claims of the Employer's general creditors. No Participant or Beneficiary will have any vested interest or secured or preferred position with respect to an Account or have any claim against the Employer except as a general creditor. No Participant or Beneficiary shall have any right to sell, assign, transfer or otherwise convey his or her Account or any interest in his or her Deferred Compensation. The Employer or the Plan Administrator, acting as the Employer's agent, may enter into a trust agreement solely for the purpose of investing all or part of the Accounts, which will be subject to the claims of the Employer's general creditors, and in which the Participants or Beneficiaries will not have a vested interest nor a secured or preferred position or have any claim except as the Employer's general creditor. The Employer may not purchase life insurance contracts under this Plan unless the Employer retains all incidents of ownership in such contracts, the Employer is the sole beneficiary of such contracts and the Employer is not under any obligation to transfer the contracts or pass through the proceeds to any Participant or to his/her Beneficiary. The Employer may adopt and attach to the Plan as "Appendix A," the Internal Revenue Service Model Rabbi Trust under Rev. Proc. 92-64 (as amended) to hold the assets of a Tax-Exempt Organization Eligible 457 Plan. If the Employer adopts the Model Rabbi Trust, the Plan incorporates by reference the provisions of the Model Rabbi Trust as if fully set forth herein.

**5.10 PARTICIPANT DIRECTION OF INVESTMENT.** Subject to the terms of the Plan Administrator's adopted policy, if any, and also to written consent of the Trustee, if the Plan has a Trust, a Participant will have the right to direct the investment or re-investment of the assets comprising the Participant's Account. The Plan Administrator will account separately for the Participant-directed Accounts. The Participant's right to direct investment does not give the Participant any vested interest or secured or preferred position with respect to assets over which he/she has investment responsibility.

**5.11 VESTING / SUBSTANTIAL RISK OF FORFEITURE.** The Employer in the Adoption Agreement may elect to apply a vesting schedule or to specify any other Substantial Risk of Forfeiture applicable to any or all Deferral Contributions.

**(A) Forfeiture Allocation.** The Employer in its Adoption Agreement must elect the method the Plan Administrator will use to allocate any Participant

forfeitures, including those related to lost Participants under Section 5.14. The Plan Administrator will allocate a forfeiture in the Plan Year in which the forfeiture occurs or in the next following Plan Year.

**5.12 PRESERVATION OF ELIGIBLE PLAN STATUS.** The Plan Administrator may elect to sever from this Plan and to treat as a separate 457 plan, the Accounts of any Participants who have Excess Deferrals that the Plan Administrator has not corrected in accordance with Section 3.10 or in the case of any other Code §457(b) failure that the Employer may not otherwise correct, and which failure would result in the Plan ceasing to be an Eligible 457 Plan. In such event, the Plan Administrator will take any necessary or appropriate action consistent with the Employer's maintenance of separate 457 plans and with preservation of Eligible 457 Plan status of this Plan.

**5.13 LIMITED LIABILITY.** The Employer will not be liable to pay plan benefits to a Participant in excess of the value of the Participant's Account as the Plan Administrator determines in accordance with the Plan terms. Neither the Employer nor the Plan Administrator will be liable for losses arising from depreciation or shrinkage in the value of any investments acquired under this Plan.

**5.14 LOST PARTICIPANTS.** If the Plan Administrator is unable to locate any Participant or Beneficiary whose Account becomes distributable (a "lost Participant"), the Plan Administrator will apply the provisions of this Section 5.14.

**(A) Attempt to Locate.** The Plan Administrator will attempt to locate a lost Participant and may use one or more of the following methods: (1) provide a distribution notice to the lost Participant at his/her last known address by certified or registered mail; (2) use the IRS letter forwarding program under Rev. Proc. 94-22; (3) use a commercial locator service, the internet or other general search method; (4) use the Social Security Administration or PBGC search program; or (5) use such other methods as the Plan Administrator believes prudent.

**(B) Failure to Locate.** If a lost Participant remains unlocated for 6 months following the date the Plan Administrator first attempts to locate the lost Participant using one or more of the methods described in Section 5.14(A), the Plan Administrator may forfeit the lost Participant's Account. If the Plan Administrator forfeits the lost Participant's Account, the forfeiture occurs at the end of the above-described 6-month period and the Plan Administrator will allocate the forfeiture in accordance with Section 5.11. The Plan Administrator under this Section 5.14(B) will forfeit the entire Account of the lost Participant, including Salary Reduction Contributions.

If a lost Participant whose Account was forfeited thereafter at any time but before the Plan has been terminated makes a claim for his/her forfeited Account, the Plan Administrator will restore the forfeited Account to the same dollar amount as the amount forfeited, unadjusted for net income, gains or losses occurring subsequent to the forfeiture. The Plan Administrator will make the restoration in the Plan Year in which the lost Participant makes the claim, first from the amount, if any, of Participant forfeitures the Plan Administrator otherwise would allocate for the Plan Year, then from the amount, if any, of Trust net income or gain for the Plan Year and last from the amount or additional amount the Employer contributes to the Plan for the Plan Year. The Plan Administrator will distribute the restored Account to the lost Participant not later than 60 days after the close of the Plan Year in which the Plan Administrator restores the forfeited Account.

**(C) Nonexclusivity and Uniformity.** The provisions of this Section 5.14 are intended to provide permissible but not exclusive means for the Plan Administrator to administer the Accounts of lost Participants. The Plan Administrator may utilize any other reasonable method to locate lost Participants and to administer the Accounts of lost Participants, including the default rollover under Section 4.07(C) and such other methods as the Revenue Service or the U.S. Department of Labor ("DOL") may in the future specify. The Plan Administrator will apply Section 5.14 in a reasonable manner, but may in determining a specific course of action as to a particular Account, reasonably take into account differing circumstances such as the amount of a lost Participant's Account, the expense in attempting to locate a lost Participant, the Plan Administrator's ability to establish and the expense of establishing a rollover IRA, and other factors. The Plan Administrator may charge to the Account of a lost Participant the reasonable expenses incurred under this Section 5.14 and which are associated with the lost Participant's Account.

**5.15 PLAN CORRECTION.** The Plan Administrator, in conjunction with the Employer and Trustee as appropriate, may undertake such correction of Plan errors as the Plan Administrator deems necessary, including but not limited to correction to maintain the Plan's status as an Eligible 457 Plan. The Plan Administrator under this Section 5.15 also may undertake Plan correction in accordance with any correction program that the Internal Revenue Service makes applicable to 457 plans.

## ARTICLE VI PARTICIPANT ADMINISTRATIVE PROVISIONS

**6.01 BENEFICIARY DESIGNATION.** A Participant from time to time may designate, in writing, any person(s) (including a trust or other



#### Eligible 457 Prototype Plan

entity), contingently or successively, to whom the Plan Administrator or Trustee will pay the Participant's Account (including any life insurance proceeds payable to the Participant's Account) in the event of death. A Participant also may designate the method of payment of his/her Account. The Plan Administrator will prescribe the form for the Participant's written designation of Beneficiary and, upon the Participant's filing the form with the Plan Administrator, the form revokes all designations filed prior to that date by the same Participant. A divorce decree, or a decree of legal separation, revokes the Participant's designation, if any, of his/her spouse as his/her Beneficiary under the Plan unless: (a) the decree or a QDRO provides otherwise; or (b) the Employer provides otherwise in an Addendum to its Adoption Agreement. The foregoing revocation provision (if applicable) applies only with respect to a Participant whose divorce or legal separation becomes effective on or following the date the Employer executes the Adoption Agreement, unless the Employer in its Adoption Agreement specifies a different effective date.

**6.02 NO BENEFICIARY DESIGNATION.** If a Participant fails to name a Beneficiary in accordance with Section 6.01, or if the Beneficiary named by a Participant predeceases the Participant, then the Plan Administrator will pay the Participant's remaining Account in accordance with Article IV in the following order of priority, to:

- (a) The Participant's surviving spouse; or
- (b) The Participant's children (including adopted children), in equal shares by right of representation (one share for each surviving child and one share for each child who predeceases the Participant with living descendants); and if none to
- (c) The Participant's estate.

If the Beneficiary survives the Participant, but dies prior to distribution of the Participant's entire Account, the Trustee will pay the remaining Account to the Beneficiary's estate unless: (1) the Participant's Beneficiary designation provides otherwise; or (2) the Beneficiary has properly designated a beneficiary. A Beneficiary only may designate a beneficiary for the Participant's Account Balance remaining at the Beneficiary's death, if the Participant has not previously designated a successive contingent beneficiary and the Beneficiary's designation otherwise complies with the Plan terms. The Plan Administrator will direct a Trustee if applicable as to the method and to whom the Trustee will make payment under this Section 6.02.

#### 6.03 SALARY REDUCTION AGREEMENT.

**(A) General.** A Participant must elect to make Salary Reduction Contributions on a Salary Reduction Agreement form the Plan Administrator provides for this purpose. The Salary Reduction Agreement must be consistent with the Employer's Adoption Agreement elections and the Plan Administrator in a Salary Reduction Agreement may impose such other terms and limitations as the Plan Administrator may determine.

**(B) Election Timing.** A Participant's Salary Reduction Agreement may not take effect earlier than the first day of the calendar month following the date the Participant executes the Salary Reduction Agreement and as to Compensation paid or made available in such calendar month. However, if an Employee is eligible to become a Participant during the Employee's calendar month of hire, the Employee may execute a Salary Reduction Agreement on or before the date he/she becomes an Employee, effective for the month in which he/she becomes an Employee.

**(C) Sick, Vacation and Back Pay.** If the Employer under Adoption Agreement Section 3.02 permits Participants to make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay, a Participant who will incur a Severance from Employment may execute a Salary Reduction Agreement before such amounts are paid or made available provided: (i) such amounts are paid or made available before the Participant incurs the Severance; and (ii) the Participant is an Employee in that month.

**(D) Modification of Salary Reduction Agreement.** A Participant's Salary Reduction Agreement remains in effect until a Participant modifies it or ceases to be eligible to participate in the Plan. A Participant may modify his/her Salary Reduction Agreement by executing a new Salary Reduction Agreement. Any modification will become effective no earlier than the beginning of the calendar month commencing after the date the Participant executes the new Salary Reduction Agreement. Filing a new Salary Reduction Agreement will revoke all Salary Reduction Agreements filed prior to that date. The Employer or Plan Administrator may restrict the Participant's right to modify his/her Salary Reduction Agreement in any Taxable Year.

**6.04 PERSONAL DATA TO PLAN ADMINISTRATOR.** Each Participant and each Beneficiary of a deceased Participant must furnish to the Plan Administrator such evidence, data or information as the Plan Administrator considers necessary or desirable for the purpose of administering the Plan. The provisions of this Plan are effective for the benefit of each Participant upon the condition precedent that each Participant will furnish promptly full, true and complete evidence, data and information when requested by the Plan

Administrator, provided the Plan Administrator advises each Participant of the effect of his failure to comply with its request.

**6.05 ADDRESS FOR NOTIFICATION.** Each Participant and each Beneficiary of a deceased Participant must file with the Plan Administrator from time to time, in writing, his/her address and any change of address. Any communication, statement or notice addressed to a Participant, or Beneficiary, at his/her last address filed with the Plan Administrator, or as shown on the records of the Employer, binds the Participant, or Beneficiary, for all purposes of this Plan.

**6.06 PARTICIPANT OR BENEFICIARY INCAPACITATED.** If, in the opinion of the Plan Administrator or of the Trustee, a Participant or Beneficiary entitled to a Plan distribution is not able to care for his/her affairs because of a mental condition, a physical condition, or by reason of age, the Plan Administrator or at the direction of the Plan Administrator, the Trustee, may make the distribution to the Participant's or Beneficiary's guardian, conservator, trustee, custodian (including under a Uniform Transfers or Gifts to Minors Act) or to his/her attorney-in-fact or to other legal representative upon furnishing evidence of such status satisfactory to the Plan Administrator and to the Trustee. The Plan Administrator and the Trustee do not have any liability with respect to payments so made and neither the Plan Administrator nor the Trustee has any duty to make inquiry as to the competence of any person entitled to receive payments under the Plan.

#### ARTICLE VII MISCELLANEOUS

**7.01 NO ASSIGNMENT OR ALIENATION.** A Participant or Beneficiary does not have the right to commute, sell, assign, pledge, transfer or otherwise convey or encumber the right to receive any payments under the Plan or Trust and the Plan Administrator and the Trustee will not recognize any such anticipation, assignment, or alienation. The payments and the rights under this Plan are nonassignable and nontransferable. Furthermore, a Participant's or Beneficiary's interest in the Trust is not subject to attachment, garnishment, levy, execution or other legal or equitable process.

**7.02 EFFECT ON OTHER PLANS.** This Plan does not affect benefits under any other retirement, pension, or benefit plan or system established for the benefit of the Employer's Employees, and participation under this Plan does not affect benefits receivable under any such plan or system, except to the extent provided in such plan or system.

**7.03 WORD USAGE.** Words used in the masculine will apply to the feminine where

applicable, and wherever the context of the Plan dictates, the plural will be read as the singular and the singular as the plural.

**7.04 STATE LAW.** The laws of the state of the Employer's principal place of business will determine all questions arising with respect to the provisions of this Prototype Plan, except to the extent Federal law supersedes State law.

**7.05 EMPLOYMENT NOT GUARANTEED.** Nothing contained in this Plan, or any modification or amendment to the Plan, or in the creation of any Account, or the payment of any benefit, gives any Employee, Participant or Beneficiary any right to continue employment, any legal or equitable right against the Employer, the Plan Administrator, the Trustee, any other Employee of the Employer, or any agents thereof except as expressly provided by the Plan.

**7.06 NOTICE, DESIGNATION, ELECTION, CONSENT AND WAIVER.** All notices under the Plan and all Participant or Beneficiary designations, elections, consents or waivers must be in writing and made in a form the Plan Administrator specifies or otherwise approves. To the extent permitted by Treasury regulations or other applicable guidance, any Plan notice, election, consent or waiver may be transmitted electronically. Any person entitled to notice under the Plan may waive the notice or shorten the notice period except as otherwise required by the Code or ERISA.

#### ARTICLE VIII TRUST PROVISIONS—GOVERNMENTAL ELIGIBLE 457 PLAN

**8.01 GOVERNMENTAL ELIGIBLE 457 PLAN.** The provisions of this Article VIII apply to a Governmental Eligible 457 Plan and do not apply to a Tax-Exempt Organization Eligible 457 Plan. The Employer in the Adoption Agreement may elect to substitute another trust (attached to this Plan as "Appendix A") or to modify any provision of Article VIII, consistent with Code §457(g) and applicable Treasury regulations.

**8.02 ACCEPTANCE / HOLDING.** The Trustee accepts the Trust created under the Plan and agrees to perform the duties and obligations imposed. The Trustee must hold in trust under this Article VIII, all Deferred Compensation until paid in accordance with the Plan terms.

**8.03 RECEIPT OF CONTRIBUTIONS.** The Trustee is accountable to the Employer for the funds contributed to it by the Employer or the Plan Administrator, but the Trustee does not have any duty to see that the contributions received comply with the provisions of the Plan.

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**8.04 FULL INVESTMENT POWERS.** The Trustee has full discretion and authority with regard to the investment of the Trust, except with respect to a Trust asset under Participant direction of investment, in accordance with Section 8.12. The Trustee is authorized and empowered, but not by way of limitation, to exercise and perform the following powers, rights and duties:

- (a) To invest any part or all of the Trust in any common or preferred stocks, open-end or closed-end mutual funds, put and call options traded on a national exchange, United States retirement plan bonds, corporate bonds, debentures, convertible debentures, commercial paper, U. S. Treasury bills, U. S. Treasury notes and other direct or indirect obligations of the United States Government or its agencies, improved or unimproved real estate situated in the United States, limited partnerships, insurance contracts of any type, mortgages, notes or other property of any kind, real or personal, and to buy or sell options on common stock on a nationally recognized options exchange with or without holding the underlying common stock, as a prudent person would do under like circumstances. Any investment made or retained by the Trustee in good faith will be proper but must be of a kind constituting a diversification considered by law suitable for trust investments;
- (b) To retain in cash so much of the Trust as it may deem advisable to satisfy liquidity needs of the Plan and to deposit any cash held in the Trust in a bank account at reasonable interest;
- (c) To invest, if the Trustee is a bank or similar financial institution supervised by the United States or by a State, in any type of deposit of the Trustee (or a bank related to the Trustee within the meaning of Code §414(b)) at a reasonable rate of interest or in a common trust fund as described in Code §584, or in a collective investment fund, the provisions of which the Trust incorporates by this reference, which the Trustee (or its affiliate, as defined in Code §1504) maintains exclusively for the collective investment of money contributed by the bank (or its affiliate) in its capacity as Trustee and which conforms to the rules of the Comptroller of the Currency;
- (d) To manage, sell, contract to sell, grant options to purchase, convey, exchange, transfer, abandon, improve, repair, insure, lease for any term even though commencing in the future or extending beyond the term of the Trust, and otherwise deal with all property, real or personal, in such manner, for such considerations and on such terms and conditions as the Trustee decides;
- (e) To credit and distribute the Trust as directed by the Plan Administrator of the Plan. The Trustee will not be obliged to inquire as to whether any payee or distributee is entitled to any payment or whether the distribution is proper or within the terms of the Plan, or as to the manner of making any payment or distribution. The Trustee will be accountable only to the Plan Administrator for any payment or distribution made by it in good faith on the order or direction of the Plan Administrator;
- (f) To borrow money, to assume indebtedness, extend mortgages and encumber by mortgage or pledge;
- (g) To compromise, contest, arbitrate or abandon claims and demands, in the Trustee's discretion;
- (h) To have with respect to the Trust all of the rights of an individual owner, including the power to exercise any and all voting rights associated with Trust assets, to give proxies, to participate in any voting trusts, mergers, consolidations or liquidations, to tender shares and to exercise or sell stock subscriptions or conversion rights;
- (i) To lease for oil, gas and other mineral purposes and to create mineral severances by grant or reservation; to pool or unitize interest in oil, gas and other minerals; and to enter into operating agreements and to execute division and transfer orders;
- (j) To hold any securities or other property in the name of the Trustee or its nominee, with depositories or agent depositories or in another form as it may deem best, with or without disclosing the trust relationship;
- (k) To perform any and all other acts in its judgment necessary or appropriate for the proper and advantageous management, investment and distribution of the Trust;
- (l) To retain any funds or property subject to any dispute without liability for the payment of interest, and to decline to make payment or delivery of the funds or property until a court of competent jurisdiction makes a final adjudication;
- (m) To file all tax returns required of the Trustee;
- (n) To furnish to the Employer and the Plan Administrator an annual statement of account showing the condition of the Trust and all investments, receipts, disbursements and other transactions effected by the Trustee during the Plan Year covered by the statement and also stating the assets of the Trust held at the end of the Plan Year, which accounts will be conclusive on all persons, including the Employer and the Plan Administrator, except as to any act or transaction concerning which the Employer or the Plan Administrator files with the



Trustee written exceptions or objections within 90 days after the receipt of the accounts; and

(o) To begin, maintain or defend any litigation necessary in connection with the administration of the Trust, except that the Trustee will not be obliged or required to do so unless indemnified to its satisfaction.

**(A) Nondiscretionary Trustee.** The Employer in the Adoption Agreement may elect to appoint a Nondiscretionary Trustee, subject to this Section 8.04(A). The Nondiscretionary Trustee does not have any discretion or authority with regard to the investment of the Trust, but must act solely as a directed Trustee hereunder. The Nondiscretionary Trustee is authorized and empowered to exercise and perform the above Section 8.04 powers, rights and duties provided that the Trustee shall act solely as a directed Trustee and only in accordance with the written direction of the Employer, the Plan Administrator or of a Participant as applicable. The Nondiscretionary Trustee is not liable for making, retaining or disposing of any investment or for taking or failing to take any other action, in accordance with proper Employer, Plan Administrator or Participant direction.

**8.05 RECORDS AND STATEMENTS.** The records of the Trustee pertaining to the Trust will be open to the inspection of the Plan Administrator and the Employer at all reasonable times and may be audited from time to time by any person or persons as the Employer or Plan Administrator may specify in writing. The Trustee will furnish the Plan Administrator whatever information relating to the Trust the Plan Administrator considers necessary.

**8.06 FEES AND EXPENSES FROM FUND.** The Trustee will receive reasonable annual compensation in accordance with its fee schedule as published from time to time. The Trustee will pay from the Trust all fees and expenses the Trustee reasonably incurs in its administration of the Trust, unless the Employer pays the fees and expenses.

**8.07 PROFESSIONAL AGENTS.** The Trustee may employ and pay from the Trust reasonable compensation to agents, attorneys, accountants and other persons to advise the Trustee as in its opinion may be necessary. The Trustee may delegate to any agent, attorney, accountant or other person selected by it any non-Trustee power or duty vested in it by the Trust, and the Trustee may act or refrain from acting on the advice or opinion of any agent, attorney, accountant or other person so selected.

**8.08 DISTRIBUTION OF CASH OR PROPERTY.** The Trustee may make distribution under the Plan in cash or property, or partly in each, at its fair market value as determined by the Trustee.

**8.09 RESIGNATION AND REMOVAL.** The Trustee or the Custodian may resign its position by giving written notice to the Employer and to the Plan Administrator. The Trustee's notice must specify the effective date of the Trustee's resignation, which date must be at least 30 days following the date of the Trustee's notice, unless the Employer consents in writing to shorter notice.

The Employer may remove a Trustee or a Custodian by giving written notice to the affected party. The Employer's notice must specify the effective date of removal which date must be at least 30 days following the date of the Employer's notice, except where the Employer reasonably determines a shorter notice period or immediate removal is necessary to protect Plan assets.

#### **8.10 SUCCESSOR TRUSTEE.**

**(A) Appointment.** In the event of the resignation or the removal of a Trustee, where no other Trustee continues to service, the Employer must appoint a successor Trustee if it intends to continue the Plan. If two or more persons hold the position of Trustee, in the event of the removal of one such person, during any period the selection of a replacement is pending, or during any period such person is unable to serve for any reason, the remaining person or persons will act as the Trustee. If the Employer fails to appoint a successor Trustee as of the effective date of the Trustee resignation or removal and no other Trustee remains, the Trustee will treat the Employer as having appointed itself as Trustee and as having filed the Employer's acceptance of appointment as successor Trustee with the former Trustee.

**(B) Automatic Successor.** Any corporation which succeeds to the trust business of the Trustee, or results from any merger or consolidation to which the Trustee is a party, or is the transferee of substantially all the Trustee's assets, will be the successor to the Trustee under this Trust. The successor Trustee will possess all rights, duties and powers under this Trust as if the successor Trustee were the original Trustee. Neither the Trustee nor the successor Trustee need provide notice to any interested person of any transaction resulting in a successor Trustee. The successor Trustee need not file or execute any additional instrument or perform any additional act to become successor Trustee.

**8.11 VALUATION OF TRUST.** The Trustee will value the Trust as of each Accounting Date to determine the fair market value of the Trust assets. The Trustee will value the Trust on such other date(s) the Plan Administrator may direct.

**8.12 PARTICIPANT DIRECTION OF INVESTMENT.** Consistent with the Plan Administrator's policy adopted under Section 5.02(I), the Trustee may consent in writing to permit

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Participants in the Plan to direct the investment to the Trust assets. The Plan Administrator will advise the Trustee of the portion of the Trust credited to each Participant's Account under the Plan, and subject to such Participant direction. As a condition of Participant direction, the Trustee may impose such conditions, limitations and other provisions as the Trustee may deem appropriate and as are consistent with the Plan Administrator's policy. The Trustee will report to the Plan Administrator the net income, gain or losses incurred by each Participant directed Account separately from the net income, gain or losses incurred by the general Trust during the Trust Year.

**8.13 THIRD PARTY RELIANCE.** No person dealing with the Trustee will be obliged to see to the proper application of any money paid or property delivered to the Trustee, or to inquire whether the Trustee has acted pursuant to any of the terms of the Trust. Each person dealing with the Trustee may act upon any notice, request or representation in writing by the Trustee, or by the Trustee's duly authorized agent, and will not be liable to any person whomsoever in so doing. The certificate of the Trustee that it is acting in accordance with the Trust will be conclusive in favor of any person relying on the certificate.

**8.14 INVALIDITY OF ANY TRUST PROVISION.** If any clause or provision of this Article VIII proves to be or is adjudged to be invalid or void for any reason, such void or invalid clause or provision will not affect any of the other provisions of this Article VIII and the balance of the Trust provisions will remain operative.

**8.15 EXCLUSIVE BENEFIT.** The Trustee will hold all the assets of the Trust for the exclusive benefit of the Participants and their Beneficiaries and neither the Employer nor the Trustee will use or divert any part of the corpus or income of the Trust for purposes other than the exclusive benefit of the Participants and Beneficiaries of the Plan. The Employer will not have any right to the assets held by the Trustee and the Trust assets will not be subject to the claims of the Employer's creditors or, except as provided in Section 4.06, of the creditors of any Participant or Beneficiary. No Participant or Beneficiary shall have any right to sell, assign, transfer or otherwise convey his or her Account or any interest in his or her Deferred Compensation. Notwithstanding the foregoing, the Plan Administrator may pay from a Participant's or Beneficiary's Account the amount the Plan Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary. The Trust created under the Employer's Plan is

irrevocable and its assets will not inure to the benefit of the Employer.

**8.16 SUBSTITUTION OF CUSTODIAL ACCOUNT OR ANNUITY CONTRACT.** The Employer in the Adoption Agreement may elect to use one or more custodial accounts or annuity contracts in lieu of or in addition to the Trust established in this Article VIII. Any such custodial account or annuity contract must satisfy the requirements of Code §457(g)(3) and applicable Treasury regulations.

**8.17 GROUP TRUST AUTHORITY.** "Notwithstanding any contrary provision in this Plan, the Trustee may, unless restricted in writing by the Plan Administrator, transfer assets of the plan to a group trust that is operated or maintained exclusively for the commingling and collective investment of monies provided that the funds in the group trust consist exclusively of trust assets held under plans qualified under Code section 401(a), individual retirement accounts that are exempt under Code section 408(e), and eligible governmental plans that meets the requirements of Code section 457(b). For this purpose, a trust includes a custodial account that is treated as a trust under Code section 401(f) or under Code section 457(g)(3). For purposes of valuation, the value of the interest maintained by the Plan in such group trust shall be the fair market value of the portion of the group trust held for Plan, determined in accordance with generally recognized valuation procedures.

## ARTICLE IX AMENDMENT, TERMINATION, TRANSFERS

**9.01 AMENDMENT BY EMPLOYER / SPONSOR.** The Employer has the right at any time and from time to time:

(a) To amend this Plan and Trust Agreement and its Adoption Agreement in any manner it deems necessary or advisable in order to continue the status of this Plan as an Eligible 457 Plan; and

(b) To amend this Plan and Trust Agreement and its Adoption Agreement in any other manner, including deletion, substitution or modification of any Plan, Trust or Adoption Agreement provision.

The Employer must make all amendments in writing. The Employer may amend the Plan by an Adoption Agreement election, by addenda, by separate amendment, or by restatement of the Adoption Agreement or Plan. Each amendment must state the date to which it is either retroactively or prospectively effective. The Employer also may not make any amendment that affects the rights, duties or responsibilities of the Trustee or the Plan Administrator without the written consent of the affected Trustee or the Plan Administrator.

The Prototype Plan Sponsor also may amend the Plan and Trust in writing (including adoption of a substitute Plan and Trust) without any adopting Employer being required to re-execute its Adoption Agreement, provided that the Sponsor considers the amendment necessary or advisable to continue the Plan as an Eligible 457 Plan and the amendment does not modify or affect any Employer's Adoption Agreement elections.

**9.02 TERMINATION / FREEZING OF PLAN.** The Employer has the right, at any time, to terminate this Plan or to cease (freeze) further Deferral Contributions to the Plan. Upon termination or freezing of the Plan, the provisions of the Plan (other than provisions permitting continued Deferral Contributions) remain operative until distribution of all Accounts. Upon Plan termination, the Plan Administrator or Trustee shall distribute to Participants and Beneficiaries all Deferred Compensation as soon as is reasonably practicable following termination.

**9.03 TRANSFERS.** The Employer may enter into a Transfer agreement with another employer under which this Plan: (a) may accept a Transfer of a Participant's Account in the other employer's Eligible 457 Plan; or (b) may Transfer a Participant's (or Beneficiary's) Account in this Plan to the other employer's Eligible 457 Plan. The plan sponsors of the plans involved in the Transfer both must be States or both must be Tax-Exempt Organizations and the plans must provide for Transfers. The Participant or Beneficiary, after the Transfer will have Deferred Compensation in the recipient plan at least equal to his or her Deferred Compensation in the transferring plan immediately before the Transfer. Any Transfer also must comply with applicable Treasury regulations, and in particular Treas. Reg. §§1.457-

10(b)(2) as to post-severance transfers between Governmental Eligible 457 Plans; 1.457-10(b)(3) as to transfers of all assets between Governmental Eligible 457 Plans; 1.457-10(b)(4) as to transfers between Governmental Eligible 457 Plans of the same Employer; and 1.457-10(b)(5) as to post-severance transfers between Tax-Exempt Organization Eligible 457 Plans. The Plan Administrator will credit any Transfer accepted under this Section 9.03 to the Participant's Account and will treat the transferred amount as a Deferral Contribution for all purposes of this Plan except the Plan Administrator, will not treat such Transfer as a Deferral Contribution subject to the limitations of Article III. In addition, in the case of a Transfer between Tax-Exempt Organization Eligible Plans, the recipient plans shall apply a Participant's distribution elections made under the transferor plan in accordance with Treas. Reg. §1.457-10(b)(6)(ii). The Plan's Transfer of any Participant's or Beneficiary's Account under this Section 9.03 completely discharges the Employer, the Plan Administrator, the Trustee and the Plan from any liability to the Participant or Beneficiary for any Plan benefits.

**9.04 PURCHASE OF PERMISSIVE SERVICE CREDIT.** A Participant in a Governmental Eligible 457 Plan, prior to otherwise incurring a distributable event under Article IV, may direct the Trustee to transfer (as of January 1, 2002, or later) all or a portion of his/her Account to a governmental defined benefit plan (under Code §414(d)) for: (a) the purchase of permissive service credit (under Code §415(n)(3)(A)) under such plan, or (b) the repayment of contributions and earnings previously refunded with respect to a forfeiture of service credited under the plan (or under another governmental plan within the same State) to which Code §415 does not apply by reason of Code §415(k)(3).

\* \* \* \* \*

**AMENDED  
INTERGOVERNMENTAL COOPERATION AGREEMENT  
FOR FOOD SERVICES  
BETWEEN  
THE BOARD OF EDUCATION OF MARQUARDT SCHOOL  
DISTRICT NO. 15, DUPAGE COUNTY, ILLINOIS  
AND  
THE BOARD OF EDUCATION OF GLEN ELLYN SCHOOL  
DISTRICT NO. 41, DUPAGE COUNTY, ILLINOIS**

THIS AMENDED AGREEMENT ("Agreement"), is made and entered into this 1st day of July, 2013, by and between the Board of Education of Marquardt School District No. 15, DuPage County, Illinois, ("District 15") and the Board of Education of Glen Ellyn School District No. 41, DuPage County, Illinois, ("District 41"). This Agreement amends and replaces the Intergovernmental Cooperation Agreement for Food Services made and entered into on the 1st day of July, 2012, by and between District 15 and District 41, in its entirety.

**WITNESSETH**

WHEREAS, District 15 and District 41 are authorized to enter into an Intergovernmental Agreement pursuant to Article VII, Section 10, of the Illinois Constitution of 1970 and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 et. seq., providing for the execution of agreements and the implementation of cooperative ventures between public agencies of the State of Illinois: and

WHEREAS, District 15 and District 41 are authorized by the School Code of Illinois, 105 ILCS 5/10-22.26, to maintain and operate a school lunch program in accordance with the applicable regulations of the State Board of Education and agencies of the United States Government; and

WHEREAS, subject to the terms set forth herein, District 15 agrees to operate a school food service program at the Churchill Elementary School located at 240 Geneva Road, the Forest Glen Elementary School located at 561 Elm Street, the Benjamin Franklin Elementary School located at 350 Bryant Avenue, the Lincoln Elementary School located at 380 Greenfield Avenue, and the Hadley Junior High School located at 240 Hawthorne Blvd., in District 41 (the "Schools").

NOW THEREFORE, for and in the consideration of the mutual covenants herein contained and each and every act to be performed hereunder by either of the parties hereto, the Board of Education of Marquardt School District No. 15 and the Board of Education of Glen Ellyn School District No. 41 hereby agree as follows:

1. **TERMS OF MEAL SERVICE.** District 15 will provide meal service to the Schools on the full school days established by District 41 in its annual school calendar for the 2013-2014 school year, a copy of which is attached hereto and made part hereof as Exhibit A. Meal service will begin on the first full day for students in August, 2013, and continue until the last full student attendance day in 2014. In the event that the District 41 school calendar for any school year is extended beyond the last full student attendance day in District 15, District 15 agrees to provide meals for each additional day, provided that District 41 shall pay District 15 an additional labor charge of \$192 per day for each additional day.

2. **FOOD SERVICE REQUIREMENTS.** District 15 will provide school food services for the Schools which, when served in the designated portion, will meet all meal pattern requirements of the

National School Lunch Program, and will provide school food services for the Churchill Elementary School located at 240 Geneva Road which, when served in the designated portion, will meet all meal pattern requirements of the School Breakfast Program. All meals will include the appropriate servings of the meat/meat alternate, fruit/vegetable, grain/bread, and milk components for an Offer vs. Serve program. District 15 will provide all food, small wares, supply and milk for all schools.

District 15 will also provide the nutritional analysis and the supporting documentation to District 41 for the purposes of meeting the requirements of a School Meal Initiative and Coordinated Review Effort (CRE) administrative reviews conducted by the Illinois State Board of Education. District 15 will make a good faith effort to meet the requirements of these reviews.

3. MEAL PREPARATION AND DELIVERY AT HADLEY JUNIOR HIGH. District 41 lunch meals for Hadley Junior High School, and District 41 breakfast meals for the Churchill Elementary School, will be prepared onsite at the Hadley Junior High School on days of food service. District 41 will accept large food service deliveries two or three days per week at the Hadley Junior High School.

4. MEAL PREPARATION AND DELIVERY AT THE ELEMENTARY SCHOOLS. District 41 lunch meals for the Elementary Schools will be prepared onsite at the District 15 Kitchen on days of food service. Bulk hot lunches will be prepared daily at the District 15 Kitchen for satellite delivery to the elementary schools. District 41 will be responsible for providing the correct number of student lunches required by reporting this to the manager (or designee) at the District 15 kitchen by 9:30 a.m. daily. District 15 will be responsible for the bidding and cost of all milk for the elementary schools, as well as the delivery of bulk hot lunches to the elementary schools from the District 15 kitchen.

5. EQUIPMENT PURCHASES & MAINTENANCE. All equipment needed onsite for both the elementary and Hadley Junior High lunch program will be purchased and maintained by District 41.

6. PROGRAM MANAGEMENT. District 15 will employ a full-time kitchen manager, one additional full-time employee, and one part-time employee for work at the Hadley Junior High School. District 41 will employ one (1) five-hour and two (2) three-hour food service employees who will work at the Hadley Junior High School under the management and direction of District 15 personnel. District 41 will also employ all necessary food service personnel for food service at the elementary school. If additional food service personnel are required, District 41 and District 15 agree to cooperate in assigning additional personnel and allocating the cost thereof. All food service personnel are to be designated to the service of food and should be accountable to the District 15 food service administration and District 41 school administration. All employees must attend periodic training provided by District 15. Food service employees' job duties shall include but not be limited to the following:

- 1) Serves all foods and monitors offer vs. serve program, meeting all NSLP and SBP program guidelines.
- 2) Cashier duties including using the Point of Sale system and depositing money.
- 3) Use of proper food service sanitation and safety procedures.
- 4) Maintenance and cleaning of all kitchen/serving areas and equipment.
- 5) Reorders supplies and milk as needed.
- 6) Monitoring and proper recording of food, supply, and milk inventories on production records.

7. ADMINISTRATIVE OVERSIGHT. District 15 is responsible for all of the following administrative duties:

- 1) Assistance in hiring and management of District 41 food service employees
- 2) Periodic trainings on food service sanitation, safety, operations, and point of sale software



- 3) Allocation of commodity dollars
- 4) Printed menus will be supplied to the District 41 Business Office no later than two weeks in advance of service to allow adequate time to disseminate copies to parents in each school.
- 5) Providing recommendations on best practices and providing marketing materials for the Food Service Program to District 41 administration
- 6) Nutritional analysis of all foods offered in the program
- 7) Compliance with all National School Lunch Program requirements and regulations and all School Breakfast Program requirements and regulations
- 8) Paying for yearly membership of District 41 in the Northern Illinois Purchasing Cooperative (NIIPC) for all purchasing of food, milk and supplies.

**8. SAFETY AND SANITATION.** District 15 and District 41 staff will abide by all local health department requirements. A safety program that complies with HACCP principles will be implemented to meet the food safety requirements of the National School Lunch Program and the School Breakfast Program.

**9. MEAL CHARGES AND INVOICES.**

The parties agree as follows:

- 1.) District 41 will pay to District 15 the 2013-2014 school year federal free/reduced National School Lunch Program and School Breakfast Program reimbursement, less \$.20 for each free or reduced meal served during the 2013-2014 school year.
- 2.) District 41 will also pay to District 15 the 2013-2014 school year federal free/reduced National School Lunch Program and School Breakfast Program reimbursement, less \$.10 for each paid meal served during the 2013-2014 school year.
- 3.) District 41 will reimburse District 15 on a monthly basis for all monies posted to the Point of Sale system at Hadley Junior High School and each Elementary School.

The referenced pricing for sub-paragraphs 1 and 2 above shall be adjusted for the 2013-2014 school year based upon any differences between the 2012-2013 school year and the 2013-2014 School Based Child Nutrition Program Rates of Reimbursement. Meal pricing and delivery/pick-up charges for the any subsequent school years will be determined by District 15 by June 30th of the prior school year. In no event will the meal pricing for any school year be lower than the pricing for such goods and services for the 2012-2013 school year, nor will the meal pricing for any school year exceed the federal and State school lunch program reimbursement for that year.

Invoices based upon these charges will be sent from District 15 to District 41 no later than the 2nd Friday of the following month, and will be paid by District 41 within thirty (30) days after receipt.

**10. USDA COMMODITIES.** District 41 agrees to supplement the per-meal cash payment to District 15 by sharing all donated USDA commodities with District 15 at no cost to District 15. District 15 will decide: 1) what type and amount of commodities to accept; 2) whether to reprocess the donated commodities; 3) which commodities should be reprocessed; 4) whether to reprocess with the State Board of Education or through an independent cooperative; and 5) whether to store commodities at an off-site location. District 15 will be responsible for paying all invoices from the reprocessing companies and all fees associated with storage and deliveries of commodity products.

**11. FIELD TRIP LUNCHES.** District 15 kitchen will prepare a sack lunch for elementary school field trips and Hadley kitchen will prepare sack lunches for Hadley Junior High field trips. Scheduled field trips must be reported to District 15 or Hadley at least five (5) days prior to the date of the field trip.

This report must include the number of students attending the field trip (to adjust lunch counts) and the number of sack lunches needed. Field trip lunches will meet the requirements of the National School Lunch program. These meals require no refrigeration.

Field trip lunches are to be picked up by District 41 personnel from the District 15 kitchen prior to 8:30 a.m. on the date of the field trip.

12. NATIONAL SCHOOL LUNCH PROGRAM AND SCHOOL BREAKFAST PROGRAM STATUS. District 41 will apply for and retain its status as a National School Lunch Program and School Breakfast Program Sponsor for the Schools in District 41 and will retain responsibility for all paperwork and communications incumbent on that status, including:

- a. The annual Application for Participation in National School Lunch and School Breakfast Food Distribution Programs;
- b. The Renewal Certification of Agreement and Policy Statement;
- c. Free and Reduced Price Meal Applications and all necessary processing and communications to households;
- d. Monthly Claims for Reimbursement; and
- e. Annual Financial Reports.

District 41 will also be responsible for applying for and maintaining its status in the Illinois Free Milk Program for the elementary schools.

13. ADDITIONAL SERVICES. District 15 will accommodate, when possible, requests for additional services (which could include but not be limited to catering for meetings, additional bulk/ala carte food purchases, vending, or milk purchases), at an additional cost to be agreed upon by District 15 and District 41.

14. TERMS AND CONDITIONS OF AGREEMENT. After the 2013-2014 school year, this agreement may be renewed from year-to-year by mutual agreement of the parties.

15. INDEMNIFICATION.

A. District 41 Indemnification. District 41 shall indemnify, release and hold harmless District 15, including its Board Members, in their individual and official capacities the Board's employees and agents and their successors and assigns, from and against any and all claims, demands, liabilities, injuries or causes of actions including, but not limited to, attorneys' fees, costs and expenses of litigation, in connection with a claim against District 15 for property damage or personal injury resulting from District 15's provision of food services to District 41 during the term of this agreement, except for the negligent acts or omissions of District 15.

B. District 15 Indemnification. District 15 shall indemnify, release and hold harmless District 41, including its Board Members, in their individual and official capacities the Board's employees and agents and their successors and assigns, from and against any and all claims, demands, liabilities, injuries or causes of actions including, but not limited to, attorneys' fees, costs and expenses of litigation, in connection with a claim against District 41 for property damage or personal injury resulting from District 15's negligent acts or omissions related to its provision of food services to District 41 during the term of this agreement, except for the negligent acts or omissions of District 41.

C. No Waiver of Tort Immunity Defenses. Nothing contained in this Section 15 or in any other provision of this Agreement, is intended to constitute nor shall constitute a waiver of the defenses

available to the parties under the Illinois Local Governmental and Governmental Employees Tort Immunity Act, with respect to claims by third parties.

16. DEFAULT. In the event that one party believes the other to be in default under this Agreement, that party acting through its Superintendent, shall notify the other party in writing and allow that party thirty (30) days from the date of receipt of the notice to cure the default. If the default is not cured, the party having sent the notice of default may terminate this agreement by serving written notice on the other party effective ten (10) days after receipt of the notice by the other party. No waiver of any default shall be implied by the failure of either party to give notice of default, and no express waiver shall affect any other default except this one specified in the waiver.

17. NO ASSIGNMENT. Neither party may assign any rights or duties under this Agreement without the written consent of the other party.

18. NOTICES. All notices to the parties to this agreement shall be made by certified mail to the addresses below:

If to School District 15:      Marquardt School District No. 15  
   Attn: Superintendent  
   1860 North Glen Ellyn Road  
   Glendale Heights, Illinois 60139

If to School District 41:      Glen Ellyn School District No. 41  
   Attn: Superintendent  
   793 N. Main St.  
   Glen Ellyn, Illinois 60137

19. SUCCESSORS. This Agreement shall be binding upon the successors of the parties respective Boards of Education.

20. HEADINGS. The Agreement heading and all paragraph headings are for quick reference and convenience only and do not alter, amend, explain or otherwise affect the terms and conditions appearing in this Agreement.

21. AMENDMENTS. No modifications or amendments or waiver of any provision hereto shall be valid and binding unless in writing and signed by both parties.

22. COMPLETE UNDERSTANDING. This Agreement sets forth all the terms, conditions, agreements and understandings between District 15 and District 41 relative to the subject matter hereof and there are no agreements or conditions, oral or written, expressed or implied, between them other than as herein set forth.

23. GOVERNING LAW. This Agreement and the rights and responsibilities of the parties hereto shall be interpreted and enforced in accordance with the laws and State of Illinois.

24. EFFECTIVE DATE. The effective date of the Agreement is July 1, 2013 thru June, 30, 2014.



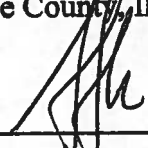
Board of Education  
Marquardt School District No. 15  
DuPage County, Illinois

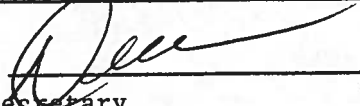
By: \_\_\_\_\_  
Its: \_\_\_\_\_

Attest: \_\_\_\_\_  
Its: \_\_\_\_\_

Date: \_\_\_\_\_

Board of Education  
Glen Ellyn School District No. 41  
DuPage County, Illinois

By:  \_\_\_\_\_  
Its: President

Attest:  \_\_\_\_\_  
Its: Secretary

Date: June 24, 2013

## **BUDGET DISPLAY & HEARING RESOLUTION**

WHEREAS, Section 17-1 of the School Code of Illinois requires that the Board of Education of each school district under 500,000 inhabitants shall adopt an annual budget within or before the first quarter of each fiscal year.

WHEREAS, the budget in such form shall be made conveniently available for public inspection for at least 30 days prior to final action thereon, and

WHEREAS, notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district,

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, by the Board of Education of School District 41, DuPage County, as follows:

1. The budget for said school district for fiscal 2013-14 will be on file and conveniently available to public inspection from and after the 25<sup>th</sup> day of June, 2013, in the Central Services Office, 793 North Main Street, Glen Ellyn, Illinois, and in the Glen Ellyn Public Library.
2. The budget hearing on said budget will be held at 7:15 p.m. on Monday, August 12, 2013, at the Central Services Office, 793 North Main Street, Glen Ellyn, Illinois.
3. The Secretary is authorized and directed to publish a notice concerning the budget display and hearing at least once in The Glen Ellyn News, The Press, and the Lombard Spectator, d/b/a Suburban Life Media, being newspapers published within School District 41, substantially as follows:

### **Legal Notice**

Notice is hereby given by the Board of Education of School District 41 in the County of DuPage, State of Illinois, that a budget form for said school district for fiscal 2013-14 will be on file and conveniently available for public inspection beginning June 25, 2013, on the district website at [www.d41.org](http://www.d41.org), as well as at the Central Services Office, 793 North Main Street, Glen Ellyn, Illinois, in School District 41 and at the Glen Ellyn Public Library.

Notice is hereby given that a public hearing on said budget will be held at 7:15 p.m. on Monday, the 12<sup>th</sup> day of August, 2013, at the Central Services Office, 793 North Main Street, Glen Ellyn, Illinois, in School District 41.

Dated this 24<sup>th</sup> day of June, 2013.

ATTEST:

  
Secretary, Board of Education

  
President, Board of Education  
Glen Ellyn School District 41



# Glen Ellyn School District 41 2012-2013 Long Range Facilities Planning

## Owner:

Glen Ellyn School District 41  
793 N. Main Street  
Glen Ellyn, IL 60137

## Architect:

FGM Architects, Inc.  
1211 West 22<sup>nd</sup> St. Suite 705  
Oak Brook, IL 60523

FGM Job No. 12-1499.02

FGM Architects, Inc. © 2013





## Agenda

- Curriculum comments
- 2012-2013 Planning Objective
- History: 2009 “A” and “B” Series
- 2013 “C” Series and capacity information
- Short Term planning sample solution - Churchill
- Long Term planning sample solution - Churchill
- 21<sup>st</sup> Century Learning Environments
- Budget comments
- Proposed D Series: New Elementary school
- Next Steps



## Curriculum Comments

- **Flexible spaces to accommodate varied learning needs and experiences**
- **Lab spaces (e.g. STEAM, math, literacy)**
- **Small and large group spaces**
- **Single lunch period with food service**
- **Full-day kindergarten and early childhood program**





## 2012-2013 Objectives

### June 2012 goals: Long term master facilities planning goals:

- Identify **space/facility deficiencies** related to the new district curriculum plan
- Add **full day kindergarten**
- Continue the **learning environment upgrades** (21<sup>st</sup> century classroom modifications)
- Incorporate long term **facility infrastructure** needs (mechanical, electrical, paving, etc.)
- And the final goal....



## 2012-2013 Objectives

# 500

(plus students housed in portables)

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## 2012-2013 Objectives

### **June 2012 goals: Long term master facilities planning goals:**

- **500 +** “un-housed” students in District 41
- Final goal- house all students in **permanent structures** (eliminate mobile classrooms)





## 2012-2013 Objectives

### 2012: Short term goals

- Design/implement **Hadley LMC improvements**
- Design/implement space upgrades to **test STEAM/math/literacy lab concepts**
- Proceed with **infrastructure upgrades** (roofing, etc.) **where appropriate**. Items identified in the facility assessment may be repaired rather than replaced.





## Previous Long Range Planning

### MFP Guiding Principles

- Empowered Learning Environment: All students under roof; adequate, flexible and adaptable space for different learning and teaching styles; conducive to learning – comfortable HVAC, sufficient bathrooms, quiet environment.
- Empowered Students: Enough space per pupil; space supports hands-on learning and interaction; building inspires learning.
- Parent Involvement: Security needs met; parents have access to materials and resources; can collaborate with teachers; facility incorporated into curriculum; technology supports involvement; outdoor education spaces.
- Restructured System: Scalable/configurable classrooms; variable classroom content; large, multi-purpose room, more small-group spaces; variable time-space scheduling.



## Previous Long Range Planning

### **2009: Series “A”: Adapt the existing schools**

**Enlarge and reconfigure all five schools** so they can accommodate their existing enrollments and better serve student needs. This concept:

- Brings all children into main building, creates appropriate educational spaces. Boundaries remain as they are.
- Improvements are equitable among schools. Avoids costs associated with operating a new school
- Building modifications substantially rebuild the most obsolete sections of the schools.
- Two-story additions and underground storm water detention would maximize capacity of the small sites.
- Buildings remain large in proportion to their sites; parking and traffic issues remain.





## Previous Long Range Planning

### **2009: Series “B”: *Build a new elementary school at Spalding, and renovate/enlarge existing schools***

Spalding is the smallest district site. It could accommodate a school of three classrooms per grade if a two-story structure is built. This concept:

- Brings most elementary children into main building, creates appropriate educational spaces
- Requires boundary changes.
- Requires fewer changes to existing schools
- Creates schools that are appropriate sizes for their sites.
- Provides immediate relief to elementary schools by reducing enrollment.
- Construction less disruptive to students.



## New Junior High Plan

### 2013: Series C

- Re-configure each existing elementary school to support the new **STEAM** curriculum.
- “**Right-size**” student capacity at each existing elementary (new layout: 3 section/450 students)
- **Improve traffic** conditions at Forest Glen and Lincoln
- **Convert Hadley** to a 4 section (600 student) elementary. Include Early Childhood and other possible district programs.
- Build a **new junior high** on a site to be determined.



## New Junior High - Capacity Information

	Proposed	Existing
Churchill	450	660
Lincoln	450	599
Franklin	450	570
Elementary conversion	680	n/a
Forest Glen	450	591
New Hadley Junior High	<u>1,350</u>	<u>1,238</u>
Total	<b>3,830</b>	<b>3,658</b>



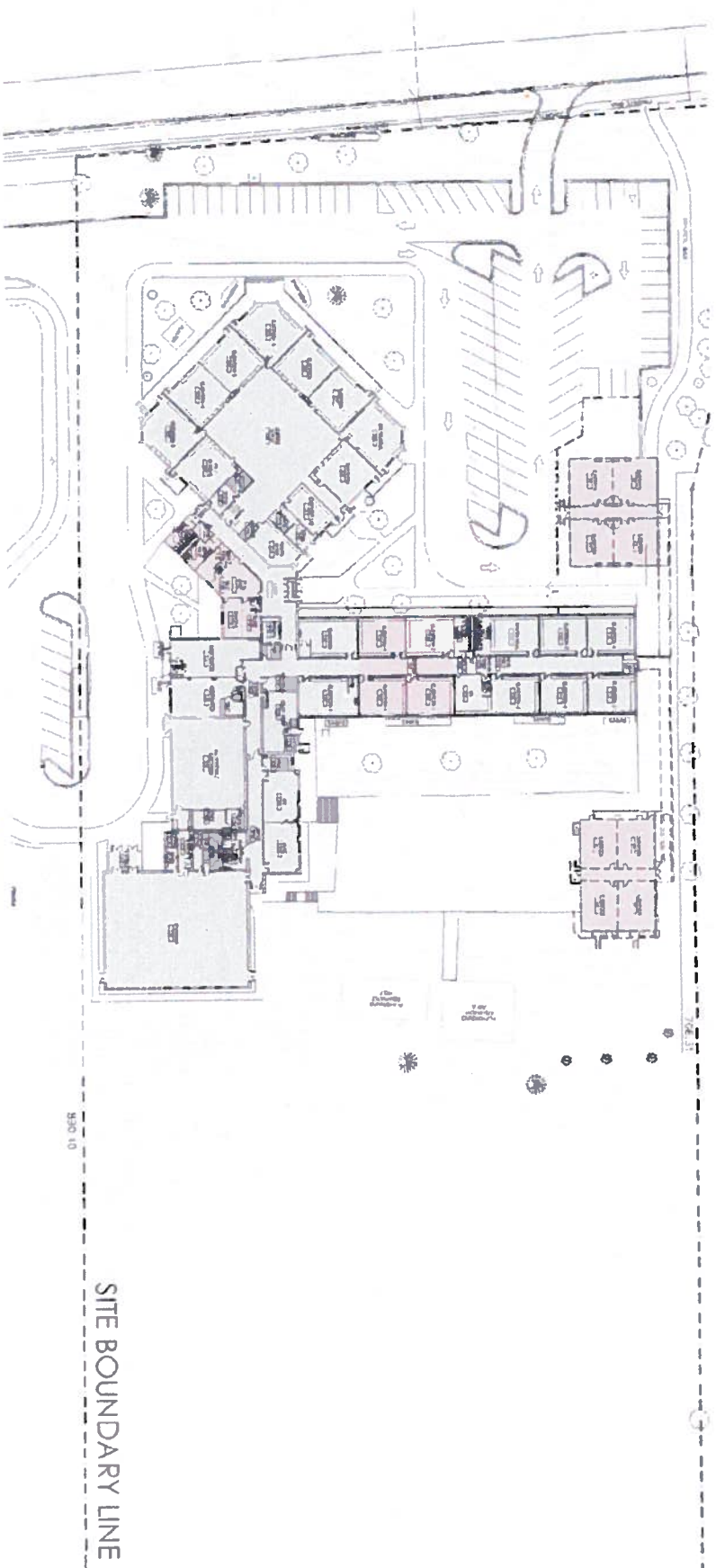
as of 2.20.13







# Sample Long Range Planning



- AREAS TO BE REMOVED - BUILDING: 6,051 SF, MOBILES: 7,184 SF
- EXISTING BUILDING

2ND FLOOR

"C" SERIES - PROPOSED BUILDING DEMOLITION PLAN



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## Churchill- Long Term Demolition Plan

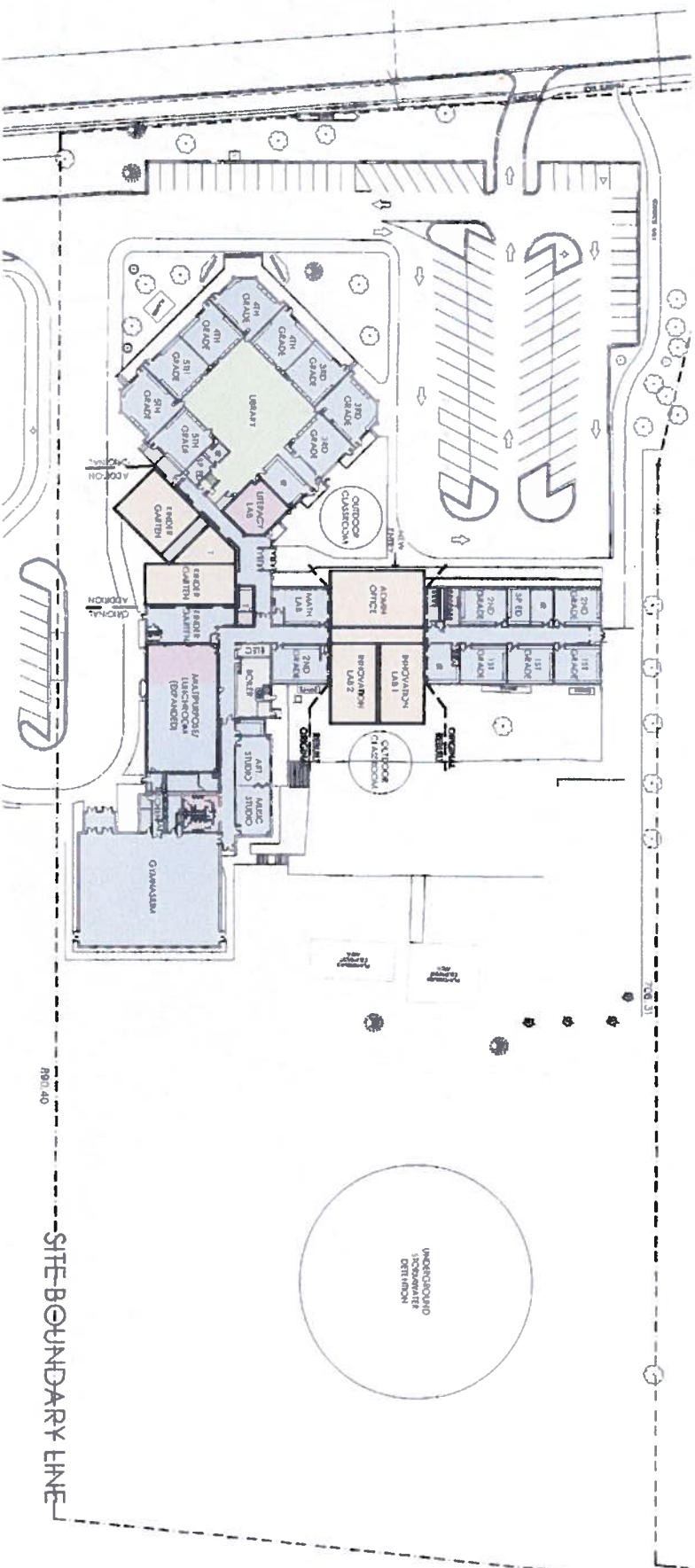


Plan North





# Sample Long Range Planning



- LIGHT - 35,206 SF
- HEAVY - 3,422 SF
- MEDIUM - 4,657 SF
- ADDITION - 9,998 SF

2ND FLOOR

"C" SERIES - PROPOSED CONSTRUCTION QUANTITY PLAN



## Churchill: Long Term Construction Plan

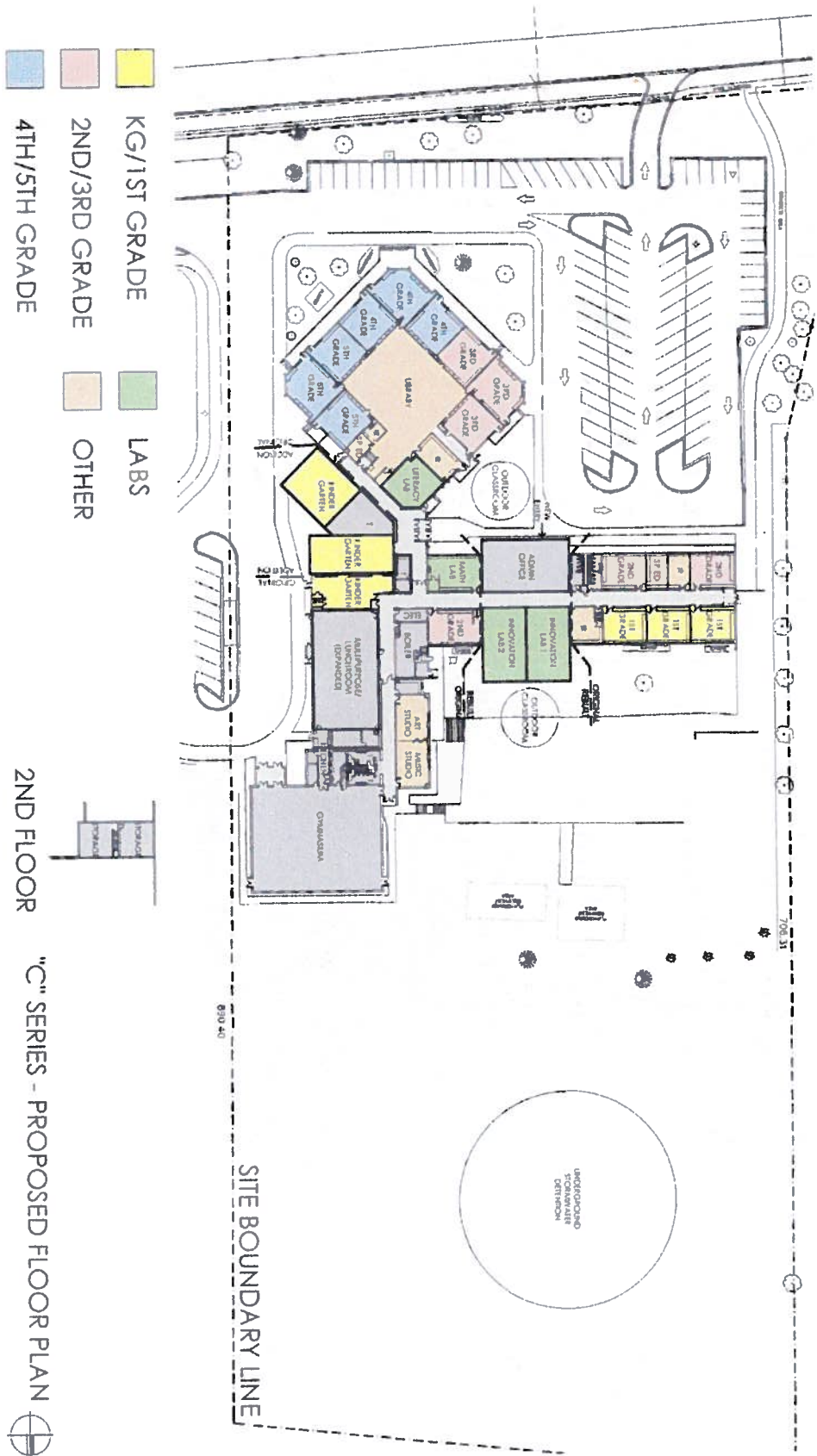
FGM ARCHITECTS



Plan North



# Sample Long Range Planning



- KG/1ST GRADE
- 2ND/3RD GRADE
- 4TH/5TH GRADE
- LABS
- OTHER

2ND FLOOR "C" SERIES - PROPOSED FLOOR PLAN



## Churchill- Long Term Space Usage Plan

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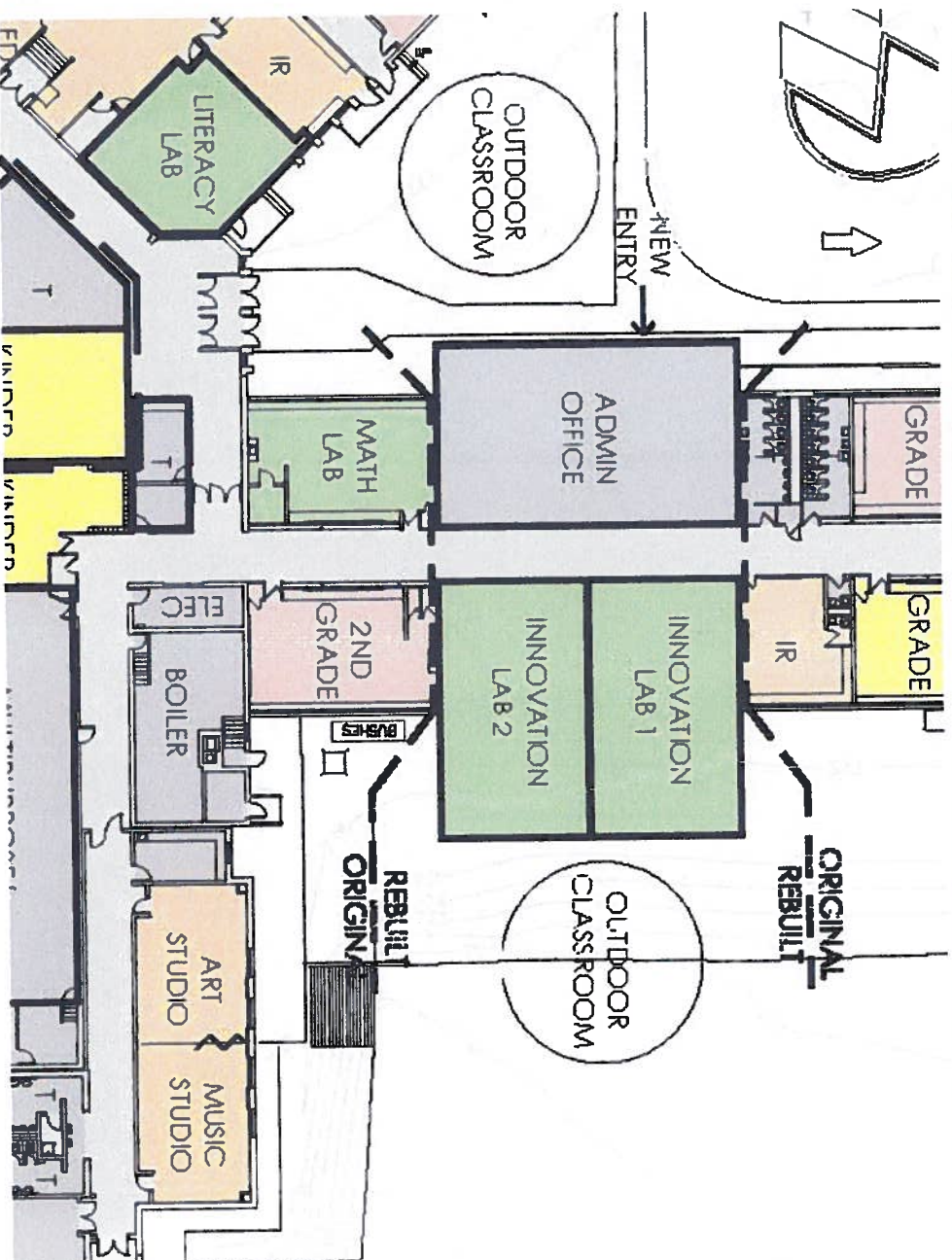


Plan North





## Sample Long Range Planning



### Churchill- Long Term Enlarged Plan

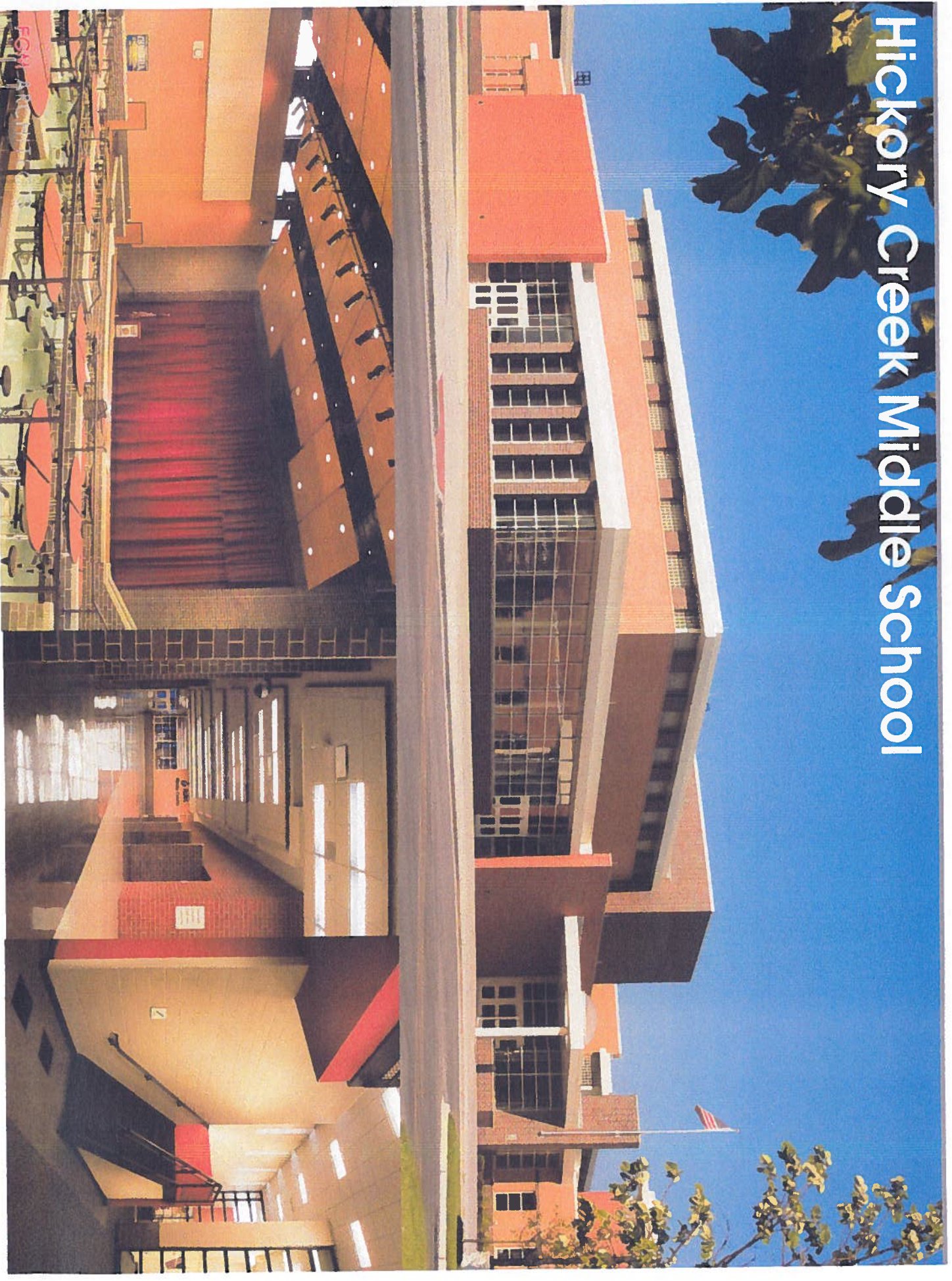
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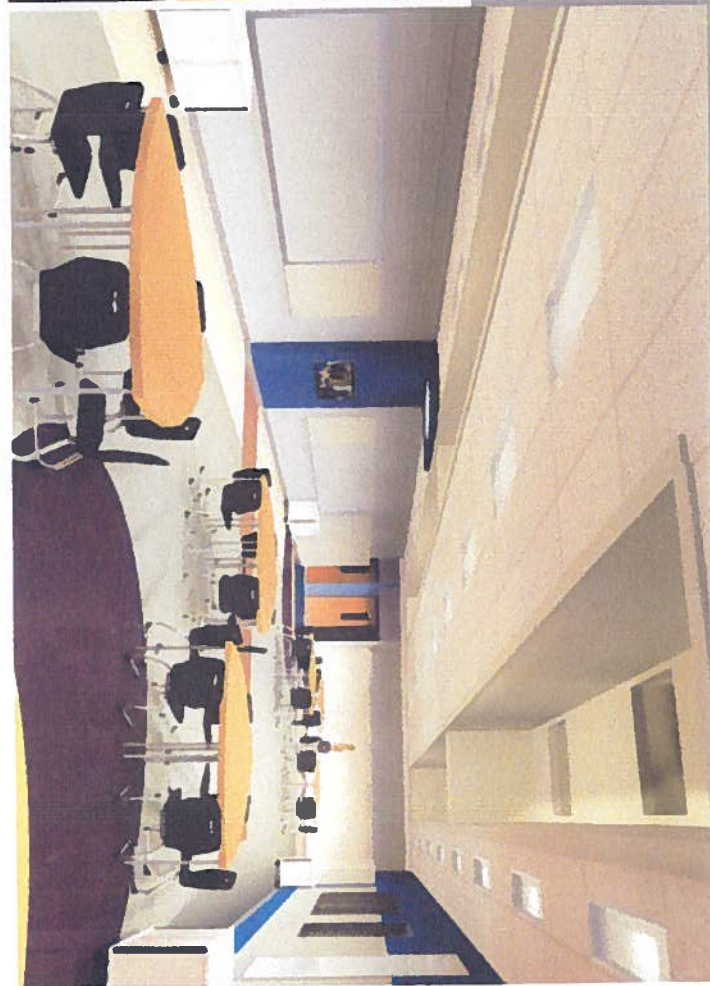
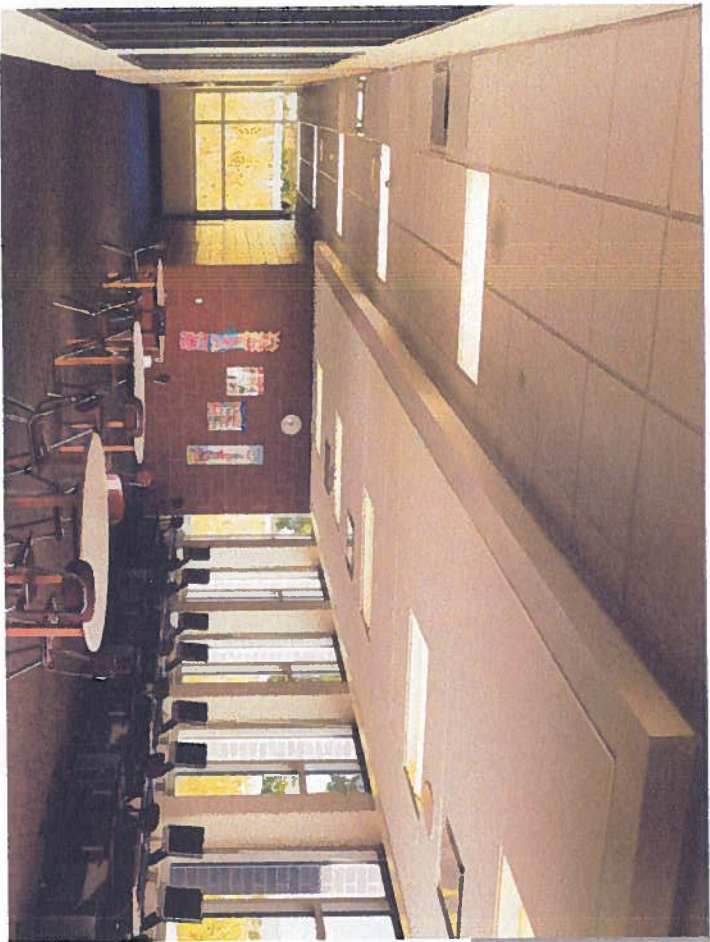
Plan North



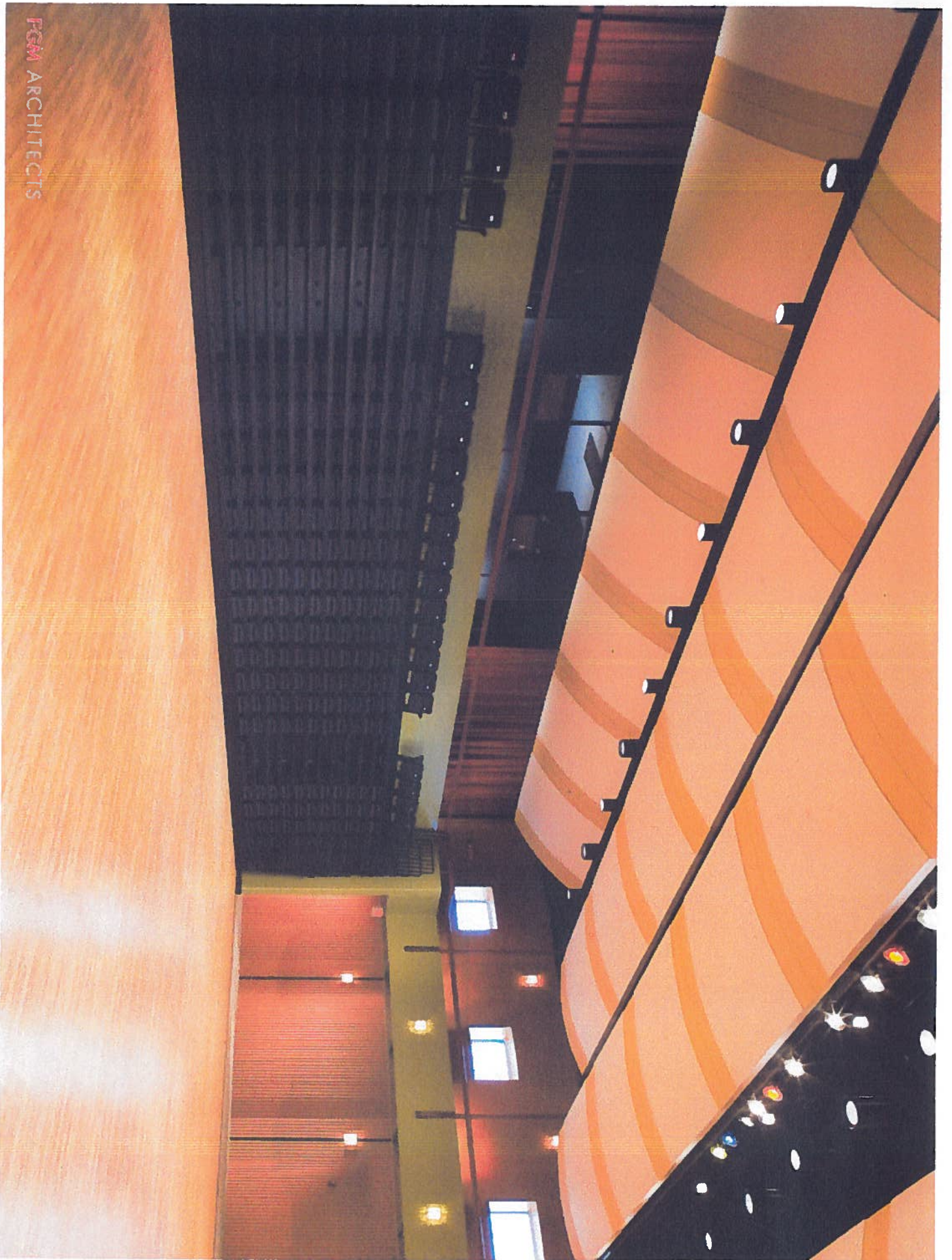
# Hickory Creek Middle School



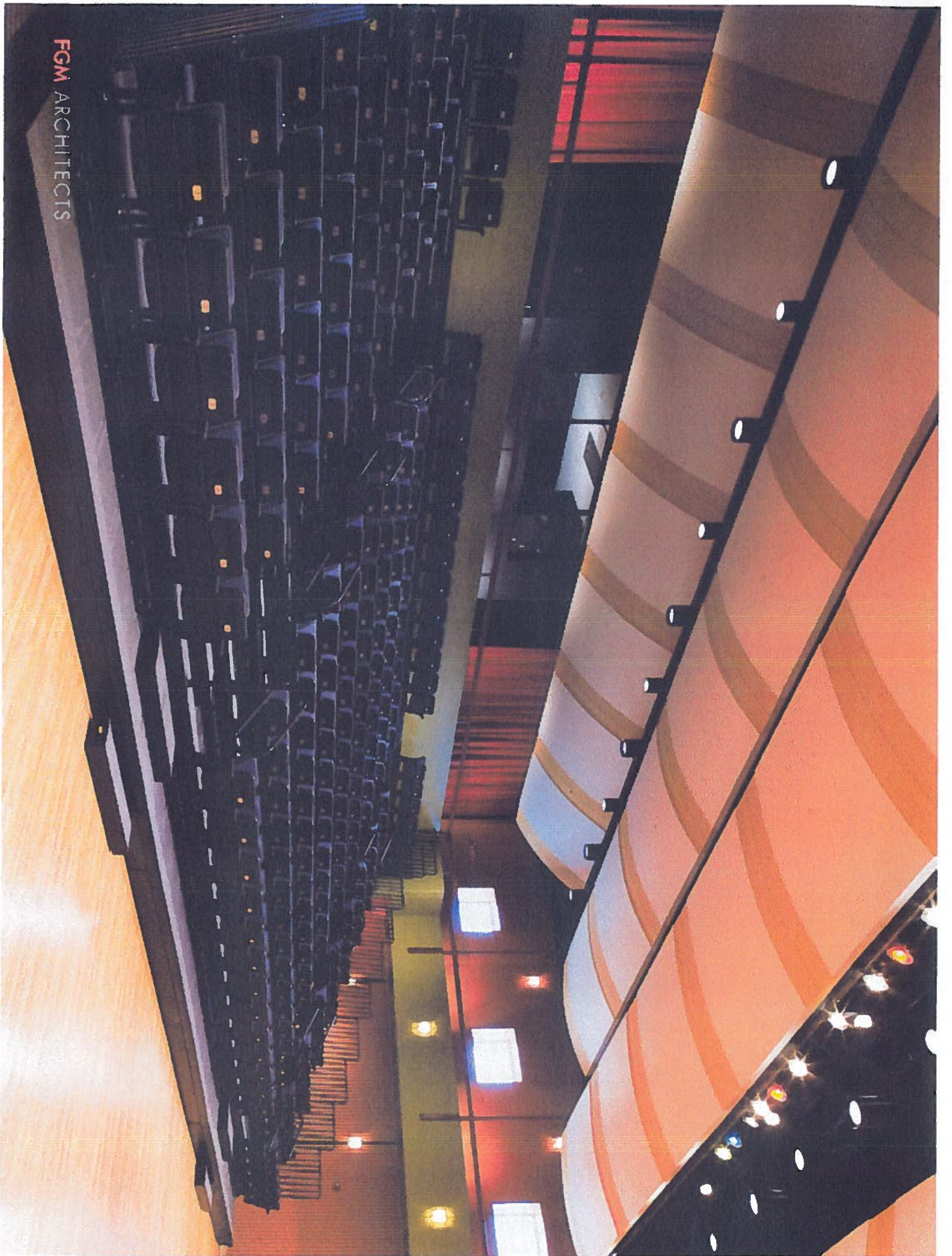






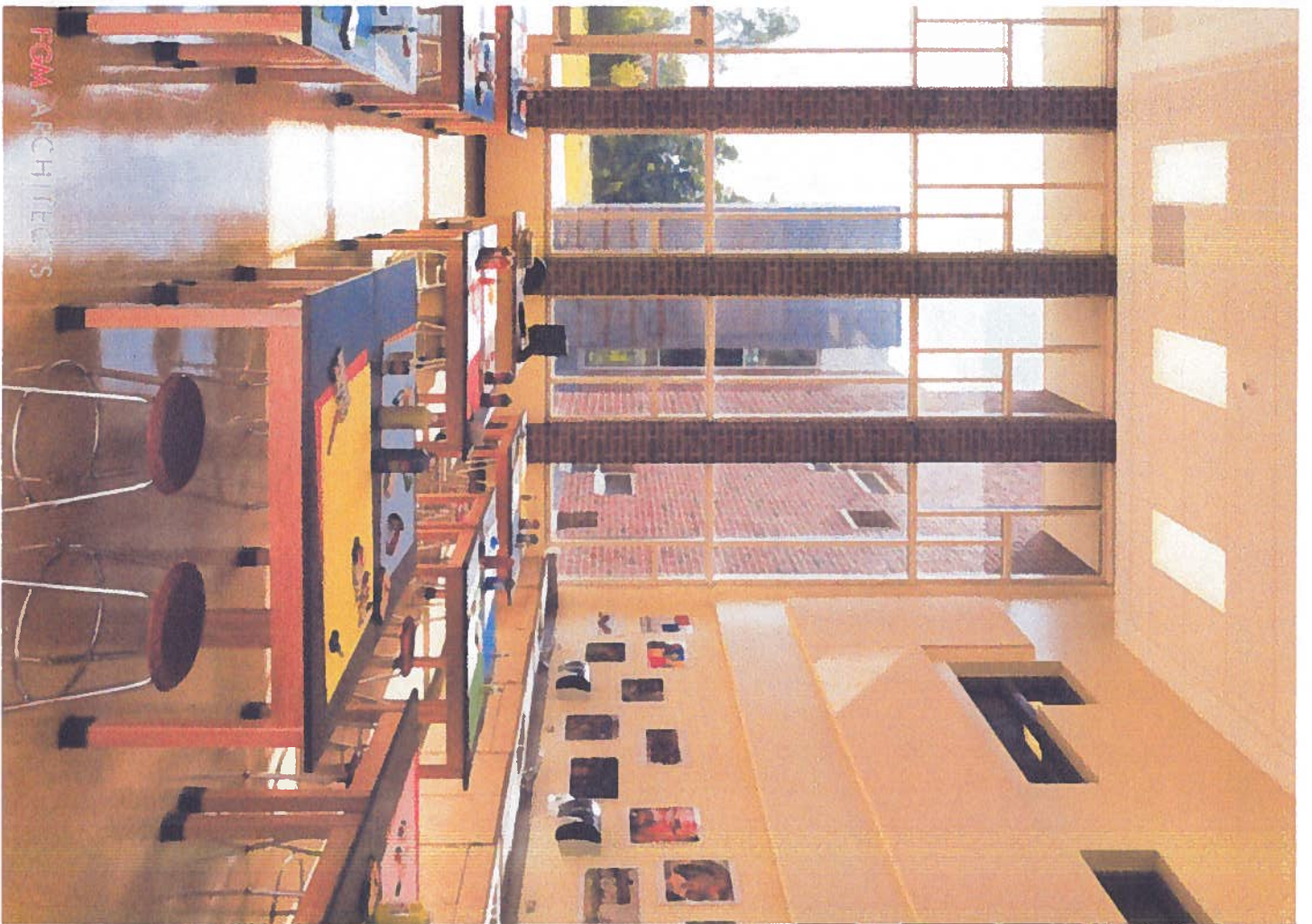






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## Budget Comments

**Budget is included in the final report. The information is broken down into three primary categories:**

### **#1- "New Program Scope"**

- Items required for the new curriculum and space program

### **#2- "Maintenance Scope"**

- Health life safety items, roofing, paving, etc.

### **#3- "Optional Scope"**

- Items that have been requested but are not critical to the program.
- The items include mechanical system upgrades and site enhancements (outdoor classrooms, etc.)



## Budget Comments

### Items included in the budget:

- Light, medium and heavy remodeling of the existing schools to accommodate the new long range plan
- Building and mobile classroom demolition (at the existing schools only)
- New construction, site modifications
- Asbestos abatement allowance, storm water allowance
- Health life safety items
- Building maintenance (roof, paving, masonry, etc.) allowance
- Building improvement allowance (fascia, masonry, etc.)
- Kitchen equipment allowance
- Soft costs (furnishings, printing, CM fees, professional fees, etc.)
- Large equipment replacement through 2020



## New Elementary Plan

### New proposed option: D Series

- Re-configure each existing elementary school to support the new **STEAM** curriculum.
- **“Right-size”** student capacity at each existing elementary (new layout: 3 section/450-470 students. Early childhood location to be determined)
- **Improve traffic** conditions at Forest Glen and Lincoln
- **Expand/demolish** portions of **Hadley**
- Build a **new 600 student elementary school** on Spalding.



## New Elementary Plan

	Proposed	Existing
	High	
<b>Churchill*</b>	<b>470</b>	<b>660</b>
<b>Lincoln*</b>	<b>470</b>	<b>599</b>
<b>Franklin*</b>	<b>470</b>	<b>570</b>
<b>New elementary school</b>	<b>600</b>	<b>n/a</b>
<b>Forest Glen*</b>	<b>470</b>	<b>591</b>
<b>Hadley modifications</b>	<b><u>1,350</u></b>	<b><u>1,238</u></b>
<b>Total</b>	<b>3,830</b>	<b>3,658</b>

\* Early childhood may be located at each site or at a single site. Final location to be determined

as of 2.20.13





## Next Steps: Short Term

- July 2013: Construction Manager (CM) selection process (for short term and long term cost and schedule information)
- July 2013- FGM and Construction Manager to develop STEAM lab cost information
- August 2013- First review of Summer 2014 STEAM Lab and capital improvement plans
- September 2013- **BOE to approve Summer 2014 STEAM Lab and capital improvement plans**
- September, October, November and December 2013: Construction Documents
- December 2013/January 2014- bidding
- February 2014- award contracts
- Spring, summer and fall: construction (during school)

**FGM** ARCHITECTS



## Next Steps: Long Term

- June and July 2013: BOE to review C Series and D Series information
- July 2013: Construction Manager (CM) selection process (for short term and long term cost and schedule information)
- September and October 2013- BOE to evaluate long range planning options
- November 2013- **BOE to choose a long range planning model**
- December 2013 through April 2014: Schematic Design process
  - Traffic studies
  - Village of Glen Ellyn/City of Wheaton meetings
- May 2014: CM develops Schematic Design estimate and updates schedule
- June and July 2014- BOE to review/approve final Schematic Design, budget and schedule
- August 2014- begin community engagement process
- **April 7, 2015 – Consolidated General Election**





Next Steps

# Questions?

**FGM** ARCHITECTS