Glen Ellyn School District 41

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

Dr. Ann K. Riebock, Superintendent

GLEN ELLYN SCHOOL DISTRICT 41
BOARD OF EDUCATION REGULAR MEETING
MINUTES
JUNE 10, 2013
7:30 PM
CENTRAL SERVICES OFFICE

Call to Order
Board President Sam Black called the meeting to order at 7:30 pm.

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: Escalante, Kenwood, Elger, Bochenski, Nelson, Ellis and Black.

Mr. Black reminded members of the audience of the public participation process and noted that it is an opportunity for members of the public to make comments; not for questions to be asked and answered. Mr. Black asked that members of the public wishing to address the Board should submit the appropriate form to the board recording secretary. Due to the volume of emails received relative to the Board's previous action surrounding a recommendation from the Re-Consideration Committee and from parents representing Why 41 regarding their views of Think Tank he requested that only new information be presented; that groups appoint a spokesperson, and that comments be limited to three minutes. Mr. Black noted a modification to the agenda moving the Teams For Excellence presentation prior to public participation.

Presentations, Reports and Initiatives
Teams for Excellence Annual Report: Superintendent Dr. Ann Riebock presented the overview via PowerPoint presentation of the year's accomplishments and next steps of the Teams for Excellence (TFE). This year, the teams' focus has been on supporting the district's progress with 21st century learning, particularly embedding the District 41 Learner Characteristics and creating an environment where students own and take charge of their learning. Next year, the TFEs will be instrumental in monitoring the implementation of 21st century learning. Dr. Riebock and Kim Barrett served as co-chairs for the Continuous Improvement Team (CIT) during the 2012-2013 school year. A copy of the presentation is attached.

(Attached)

Public Participation
Mr. Black asked that members of the public wishing to address the Board should submit the appropriate form to the board recording secretary. Below is a summary of the public participation:

Staff member Brett Cooper asked the Board to consider the perspectives of the classroom teacher and trust that staff will encourage communication between the school and parents to make decisions in the best interest of the students.

GEEA Association Co-Presidents Sue Schoff and Brian Bonkowski read a brief statement on behalf of the association noting their dedication to the District 41 educational system and at meeting the needs of all its student, parents and community stakeholders. They expressed an interest in a successful implementation of solutions that will address all concerned.

A number of parents and community members including George Smith, Mark DiGiacoma, Steve Slates, Edna Heatherington, Barb Ratkowski, Roy Garmin, Adrienne Fair, Sylvia Oen Brian Smith, Lynn Iannicelli, Tracey Clapp, Linda Samuta, Mary Ann McCluskey, Emily Barton, Christina Sedall, Lisa Rediner, Megan Murphy, Edward Jung, gave comment to the Board related to the revised recommendation of the Reconsideration Committee and the book <u>The Perks of Being a Wallflower</u>. Below is a summary of their comments:

- The book provides parents an opportunity to discuss real life lessons; parents should make decisions on what is best for their children.
- Opposed to the banning of "Perks" or any book in the school.
- Hadley staff has been very communicative of options for books.
- The book is a testament to real life situations that may never be encountered until students are long gone from Hadley or Glen Ellyn.
- Thoughtful consideration should be given to the materials used in the classroom.
- Concerned about how teachers handled the aftermath in their classrooms.
- Feel the content of the book is too extreme and it offers no literary content.
- This is not about censorship, it is about what is good for children.
- Support of parental control, but the book is still not suitable for junior high students.
- Support for the family who raised the initial concern of content.
- "Perks" is not a healthy influence on young students.
- Responsible adults need to make the decisions for students.

A number of students including Caitlin Palmisano, Zach Palmisano, Carly Basler, Maddie Ratkowski, Molly Sirvatka, Maddie Giffin, Cori Payne gave perspectives on their view of the removal the "Perks". Below is a summary of their comments:

- Students have gained support via social media from the community and beyond to return the book to the classroom.
- There are other books which are required reading by students in the gifted program which contain content that could be considered too mature for students.
- The book is too mature for some students to read and did not feel there was enough warning from teachers on the content.
- Tolerance and acceptance were lost in the debate of "Perks". Several students felt bullied by raising their objection to ban or not ban.
- A good compromise to the situation is to make sure parents are involved with the choices students make in their independent reading selections.

Deborah Stone from the American Library Association asked the Board to consider rescinding the ban of the book in support of independent reading as some children will be able to draw value from the situations in the book. In addition she supports the parental notice and permission requirement outlined in the recommendation.

Resident Jeff Cooper said he is interested in the rationale behind the recommendation and expense to hire two assistant principals.

Additional comments were submitted to the recording secretary. These will be shared with the Board.

Presentations, Reports and Initiatives (continued)
2013-2014 Tentative Budget Presentation: Assistant Superintendent for Finance, Facilities and Operations Robert Ciserella provided an overview of the 2013-2014 tentative budget via PowerPoint presentation.

Mr. Ciserella gave a review of the components of the budget, noting the budget is intended to provide the district with the financial framework on which to base ongoing business decisions.

The budget reflects the District's Long-Range Plan focus on improving student achievement through 21st century learning and the District's commitment to providing educational excellence within a financially sustainable system.

The tentative budget shows total revenues of $50,161,184 and total expenditures of $50,091,101. Mr. Ciserella noted the ongoing issue with state funding wherein Illinois districts have been advised to budget as if they'll receive only partial state payments. In the past the District received its state funds late sometimes spanning between two fiscal years.

A public hearing on the 2013-2014 tentative budget has been scheduled for 7:15 p.m. on August 12, 2013, at the Central Services Office. The Board will have an opportunity to have additional discussion on the tentative budget during the discussion portion of tonight's meeting.

(Attachment)

Action Items
A. **Consent Agenda**: Mr. Black asked if there were any items board members would like removed from the consent agenda to be considered separately. Hearing none:

Board members Nelson moved and Ellis seconded to approve the reports and recommendations contained in the consent agenda which include:

1. *Human Resources*
    a. *Personnel Report*
        1) *Employment Recommendations*
        2) *Administrative Compensation*
        3) *Leaves of Absence*
        4) *Resignations*
2. *Finance, Facilities and Operations*
    a. *Prevailing Wage Act*
    b. *Treasurer's Appointment*
3. *Other Matters*
    a. *Approval of Board Meeting Minutes*
        1) *May 28, 2013 Regular Meeting*
        2) *May 28, 2013 Regular Meeting - Closed Session*

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

B. **Superintendent's Recommendations:** At its May 28th meeting the Board discussed the following recommendations:

1. Reconsideration Committee's Revised Recommendation.
   The administration recommended the approval of the revised parent notification letter (Attachment B) and the notification process (Attachment A) for independent reading materials.

   Board members Nelson moved and Ellis seconded to approve the administration's recommendation as presented.

Board members provided their insights and perspectives on the proposal. Board discussion included:

- Additional revisions suggested by Mr. Kenwood to the parental notification letter to emphasize the goal of independent reading, the potential content of materials available and the process parents and students should follow to address concerns in their choices.
- Concerns related to student choices and potential bullying
- A commitment to reviewing Board policy relative to classroom reading resources.
- Increased parental involvement in the form of communication between parent, teacher and student.

Following their discussions, on a roll call vote answering "Aye": Escalante, Nelson, Elger, Ellis, Bochenski, Kenwood; answering "Nay": Black. Motion carried.

The original recommendation to the Board included a motion to approve the revised parent notification process and a second motion recommending the book being restored to the 8th grade classroom libraries. Dr. Riebock noted that with an approved process in place for parental notification, the book Perks of Being a Wallflower would be restored to classroom library shelves for 8th grade independent reading, thus eliminating the need to take action on Motion Two.

2. Approval of Assistant Principals at Forest Glen and Abraham Lincoln.
The administration recommended that the Board approve the employment of Megan Kuczora as assistant principal at Forest Glen Elementary School at an annual salary of $80,000 and Darlene Stone as assistant principal at Lincoln Elementary School at an annual salary of $89,000.

Board members Elger moved and Nelson seconded to approve the administration's recommendation as presented.

Following the motion, Board members discussion included the reasoning behind the recommendation to restore the assistant principals and the financial implications. Dr. Riebock provided the rationale for this recommendation noting an already heavy work load has been increased due to new special education requirements as well as new legislation pertaining to teacher evaluation. Dr. Riebock further noted that the recommendation only involves one new position since a Central Services administrator will be reassigned as an assistant principal.

Following the Board's discussion Mr. Escalante proposed amending the motion to make the recommendation a zero sum gain. In other words, compensate for a $89,000 salary expenditure with a reduction elsewhere in the 2013-2014 budget.

Board members Escalante moved and Bochenski seconded to amend the motion on the floor to approve the employment of Megan Kuczora as assistant principal at Forest Glen Elementary School at an annual salary of $80,000 and Darlene Stone as assistant principal at Lincoln Elementary School at an annual salary of $89,000 and include the subtraction of $89,000 from the 2013-2014 tentative budget to make the recommendation a zero sum gain. On a roll call vote answering "Aye": Bochenski, Ellis, Kenwood, Escalante; answering "Nay": Nelson, Elger, Black. The motion to amend the original motion carried.

Board member Kenwood then moved and member Escalante seconded to approve the employment of Megan Kuczora as assistant principal at Forest Glen Elementary School at an annual salary of $80,000 and Darlene Stone as assistant principal at Lincoln Elementary School at an annual salary of $89,000 and include the subtraction of $89,000 from the 2013-2014 tentative budget to make the recommendation a zero sum gain. On a roll call vote *answering "Aye": Bochenski, Ellis, Kenwood, Escalante, Nelson, Elger, Black; answering "Nay": None Motion carried.*

3.2013-2014 Student Fees

The administration recommended that the Board of Education approve the recommendation that there be no increase in student basic and activity fees for the 2013-2014 school year as listed below.

Basic Fees	
Early Childhood	$56.00
Kindergarten	$56.00
Elementary School	$75.00
Junior High School	$115.00
Activity Fees	
First Activity	$30.00
Second Activity	$15.00
Third Activity	$7.50
Fourth Activity	$3.75

Fees for items considered pass-through purchases, i.e. gym uniforms, assignment books, recorders and yearbooks, are determined on a case-by-case basis and the district charges students what the district has paid for these items.

The Finance Committee did discuss a review of the student fees and determined that is was too late in the fiscal year to make changes for next year and has asked the administration to bring the topic back to Finance Committee in the fall for further discussion for the 2014-2015 school year.

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

Superintendent's Report

A. **Enrollment:** The May 31, 2013 Enrollment Report is attached.

(Attachment)

B. **Team 21 Update:** Dr. Riebock provided the Board with an update on the work of Team 21 and PDT as it relates to 21st century learning.

Buildings are in the process of completing class placements, teacher schedules and finalizing the details for Meet & Greet day on August 22nd. Team 21 will be meeting throughout the summer and work will include PLC schedules, Parent/Teacher conference schedules and other organizational aspects of the changes that are considered to be appropriate for district-wide implementation.

Summer curriculum: The Literacy committee is continuing their module work and the STEAM committee will work will include units in The Human Body, Force & Motion, Magnetism and Electricity for Level 2 (2nd/3rd graders) students and Level 3 (4th/5th graders) units will include Inquiry, Cells, Solar System and Weather.

Professional Development plans for August institute will consist of time for teachers to work in their professional teams as well as time for curriculum updates. In additional a presentation from District 54 staff on teaching in a multiage/multi-grade setting is planned.

Board Reports

A. Mrs. Nelson reported on the last CIT meeting of the year which included an update on the Hadley math curriculum and continued work on the district scorecard. Mrs. Nelson also reported on some of the summer work of Team 21. In addition to the highlights mentioned by Dr. Riebock, Mrs. Nelson noted that the team will also be discussing the evaluation of the implementation.

Discussion Items

A. **Adoption of Amendment to Glen Ellyn School District 41 457(b) Retirement Plan**: The Board discussed the administration's recommendation to approve the resolution adopting CPI Qualified Plan Consultants, Inc. as the plan administrator and remitter for the current 457(b) retirement plan.

Glen Ellyn School District 41 currently offers its employees the opportunity to save additional funds for retirement through a tax deferred retirement plan known as a 457(b) plan. The district would like to move the governance and compliance monitoring to CPI Qualified Plan Consultants, Inc. so as not to expose the district to potential legal liability issues and insure the plan is within Internal Revenue Service compliance rules and regulations. When the 457(b) plan was implemented in 2006 there was a plan document filed with each investment company, AXA Equitable and VALIC. In order to make the change to CPI as the compliance and remitter for these plans, the District has to replace those agreements as amendments to the plan.

The Board will take action on this matter at its June 24 meeting.

B. Intergovernmental Agreement with Marquardt School District 15 Food Services: The Board discussed the administration's recommendation that the board approve and update the intergovernmental agreement with Marquardt District 15 to implement a breakfast program at Churchill school as required by federal law.

Due to changing demographics at Churchill School, District 41 is required to offer a breakfast program at Churchill beginning next school year, 2013/2014. Once a particular school has a student population where its students on the free/reduced lunch program exceeds 40 percent of enrollment, a breakfast program must be offered. This spring the free/reduced students eligible for the lunch program reached 48 percent, thereby creating the need to establish a breakfast program.

The breakfast program will be served in the multipurpose room. Students will arrive at school, pick up their meals, eat in their individual classrooms and dispose of their meal trash in the trash receptacles located in the hallways. There are no additional costs associated with the recommendation.

Board discussion included clarification on the percentage of low income students at Churchill and if other students at Churchill will have an opportunity to purchase lunch. Mr. Ciserella noted those students who are not on the free/reduced lunch program will have the opportunity to purchase breakfast.

The Board will take action on this matter at its June 24 meeting.

C. Supplemental Pay Recommendation: The Supplemental Pay Committee met on May 6, 2013, to review proposals for implementation in the fall of 2013 and is recommending adding the following activity to the supplemental pay structure.

- Safe Spot Club - Safe Spot is a club designed to promote acceptance, to celebrate diversity, to educate about differences, to support all students to offer a space without judgment, to eliminate harassment of all groups, to end isolation, to develop leaders and to make schools safe. There are currently approximately twenty students attending this club at Hadley on a weekly basis. Due to the success of this club, the committee is recommending that it be added to the list of supplemental pay positions beginning with the 2013-2014 school year as a Group V Activity.

At the March and May 2013 meetings, the committee spent considerable time reviewing updated information from the Hadley Band and Choir Programs. Both programs have experienced changes through the implementation of Hadley New Horizons and have evolved under new leadership. As a result, new structures are warranted to align with the program changes and to address the growth of the programs.

- Hadley Band 2012-13 - Currently, District 41 pays two stipends at the Group 2 (100+ hours) level entitled Band and Cadet Band. The number of students participating in band has grown from 164 in the 2010-2011 school year to 224 this year and is projected to increase again to 252 in 2013-2014. Due to the increasing numbers of student participants, multiple bands per grade level have been created which results in additional rehearsals for the teachers. Several of the changes to the Band Program occurred this fall including an increase from four morning rehearsals to six morning rehearsals. Earlier this year, the Hadley band teachers requested an additional stipend for the increased rehearsal time due to the growing number of students involved in band. Because bargaining was still underway with GEEA, the committee did not meet in the fall and therefore did not address the request. In March, the committee analyzed the information relative to the increased number of rehearsals. As a result of that analysis, the committee acknowledged the current Group II structure no longer aligns with the number of student contact hours for rehearsals and agrees that three Group III stipends better matches the work and time commitment of this past year. Due to the late review of the proposal and the need to complete a financial analysis of what has been paid in stipends, the committee recommends a one-time payment of $900 for the 2012-2013 school year in order to fairly compensate the teachers for the work that has already been done. This would be a one-time, non-precedent setting payment.
- Hadley Band 2013-14 – The band teachers have projected 252 students for the 2013-2014 school year which will require eight rehearsals per week plus concerts for the four bands. This time commitment better aligns with the Group III stipend (75-100 student contact hours) level. The committee agrees that four Group III stipends better matched the work that has been done this year and recommend the removal of the two Group II stipends (Band and Cadet Band) and replacement with four Group III stipends (Symphonic Band, Concert Band, Concert Band, Cadet Band).
- Hadley Choir 2013-2014 – The Supplemental Pay Structure currently includes two Group IV stipends for Choir (6th and 7th/8th), one Group IV stipend for Handbells, and one Group IV stipend for Madrigals. Choir is now an elective during the school day, so the need for outside rehearsals for this group has diminished. However, the choir director has offered three new extracurricular vocal opportunities for students. These activities fit the student contact requirement for a Group IV activity and can be paid using three of the existing stipends. The committee recommends renaming the following activities: Handbells to be named Jam Club and 7th/8th Choir to be named Pop Chorus. Madrigals will remain unchanged as a Group IV activity and the 6th Grade Choir Group IV stipend is recommended for elimination.
- Elementary Science Coordinators – With the shift to teacher specialization and the housing of science materials in one area, ordering of science supplies will be centralized through Karen Carlson's office. As a result, the four elementary science positions are no longer needed. The committee recommends elimination of these four Group III positions. The staff who currently occupy these positions are at step 4 of the supplemental pay schedule and are paid a stipend of $2,300 each. Elimination of these positions will yield a total savings of $9,200.

Below is a financial summary of the recommendations in this report.

Activity	Number of Stipends	Supplemental Pay Group Rate	Total Cost
Safe Spot	1	Group V, step 2 ($600)	$600
Hadley Band 2012-2013	1	One-time payment	$900
Hadley Band 2013-2014	2	Eliminate Group II, step 4 ($3,200)	($6,400)
Hadley Band 2013-2014	2	Group III, step 2 ($1,800)	$3,600
Hadley Band 2013-2014	2	Group III, step 4 ($2,300)	$4,600
Jam Club	1	Group IV, step 2 ($1,000)	No new cost-name

(formerly Handbells)			change only
Madrigals	1	Group IV, step 2 ($1,000)	No new cost
Pop Chorus (formerly 7th/8th Choir)	1	Group IV, step 2 ($1,000)	No new cost-name change only
6th Choir	1	Eliminate Group IV, step 2 ($1,000)	($1,000)
Elementary Science Coordinators	4	Eliminate Group III, step 4 ($2300)	($9,200)
TOTAL DIFFERENCE			($6,900)

As a result of these changes, there will be a savings of $6,900 in supplemental pay costs beginning with the 2013-2014 school year. The Board expects to take action on the matter at its June 24, 2013 regular meeting.

Mrs. Nelson explained that the committee meets several times a year and noted that the recommendations have been well-vetted. She further noted the committee's growth over the past years and suggests identifying another board member to begin attending the meetings with Mrs. Nelson as a means of transition for when she is no longer serving on the committee.

D. 2013-2014 Tentative Budget: The Board discussed the administration's recommendation that the Board of Education support the 2014 tentative budget and move forward with action to post at the June 24, 2013 meeting.

The following summary is intended serve as explanation of the revenues and expenditures presented in the 2014 tentative budget. Changes will occur as additional information becomes available between now and August when the final budget is expected to be adopted.

The budget is built based on the Long-Range Plan educational and operational priorities and the district's vision for 21st century classrooms and facilities. Specifically, this budget provides for:

- Expansion of mobile technology in each of our schools
- Continued expansion of the wireless infrastructure to accommodate technology and move toward 1:1 technology access for all students
- Implementation of the virtual server environment which will replace existing server infrastructure
- Finalize district-wide painting schedule with the interior painting of Hadley Junior High School. The painting schedule included all district school buildings and is an integral component of the foundational work for creating 21st century classrooms

- Escalate the implementation of furniture purchases for 21st century learning in order to plan for phase two of 21st century classrooms which will include lighting, sound and natural lighting enhancements as well as possible structural changes to room configurations
- Expenditures which provide for curricular and instructional changes in fiscal year 2014
- Update the Hadley LMC to meet the increasing needs of the 21st century learner

This budget reflects the action strategies laid out in the Long-Range Plan and includes the following:

Revenues:

- Property Taxes – Total property taxes are estimated to increase this year by approximately $4,248,559 or 10.91%. At the December 2011 levy hearing, the Board of Education made the decision to abate to the taxpayers the bond and interest payments due during the 2013 fiscal year. The total abatement of the levy was $2,727,800. Had the board not elected to abate, the increase in property taxes would have been approximately $1.5M.
- Other Local Revenue – Corporate Personal Property Taxes (CPPRT), interest income, student fees and school-based food service programs are estimated to remain at approximately the same as last year.

- State Funding
  - General State Aide – The state continues to make this area of funding a priority; however, there is information from Springfield that this funding mechanism may be prorated in the current and coming fiscal years. The administration has not made adjustments in the tentative budget to reflect this change as it has not been decided.
  - Categorical Grants – Funding for special education, bilingual programs, pre-k and special education transportation have remained at last year's levels. Funding for regular transportation has been increased to $25,000 as a result of receiving minimal funding in the current fiscal year.
- Federal Funding – Has remained at last year's estimates.

Expenditures:

- Salaries – Have been updated in the Skyward software system and are expected to increase by approximately $1,258,076 or 4.51 percent.
- Benefits – Have been increased by $106,005 or 1.89 percent and are in line with our recent renewal returned by our insurance cooperative, Educational Benefit Cooperative.
- Purchased Services – Expected to increase by approximately $376,576 as a result of increases in expenditures for repairs, maintenance, contracted services and technology-related needs.
- Supplies & Materials – Anticipated increasing minimally by approximately $3,940.
- Capital Equipment/Projects – Expected to increase $307,491 as a result of the Hadley LMC and painting projects and increased expenditures for technology-related implementations.
- Other Dues and Fees – Expected to increase by approximately $238,326 as a result of increased tuition and bond and interest payments.

Revenues are expected to increase by approximately $4,274,009 to $50,161,184. Expenditures are expected to increase by $2,290,414 to $50,091,101 resulting in an estimated surplus of $70,083.

Board members were encouraged to contact Mr. Ciserella with any questions related to the tentative budget.

E. Request for One Additional Math Specialist: The Board discussed the administration's request for one additional math (STEAM) specialist to support teachers and students at Forest Glen and Franklin Schools.

The math specialists work with classroom teachers primarily in a coaching role. They model lessons, assist in implementing guided math, mentor new teachers, assist teachers in understanding and implementing the new common core math standards, diagnose specific math deficits for struggling students, and work with building teams in Tier 2 and Tier 3 of the Response to Intervention (RtI) process.

In the fall of 2010 the District eliminated two of the math specialist positions as part of the position control process. Since that time, one math specialist serves Churchill and Forest Glen Schools, a second math specialist serves Franklin and Lincoln Schools. Also since that time Illinois adopted the new common core standards in mathematics and the district implemented the mandated RtI process. These two mandates have placed significant increased demands on the math specialist making it extremely difficult to continue to support teachers as they implement the new common core math standards and assist in the RtI process.

When comparing our student math MAP data, the number of students (grades K – 4) performing below the 30% has increased over the past three years.

School	2011	2012	2013
Lincoln	81	87	99
Franklin	31	31	47
Churchill	81	88	120
Forest Glen	41	*30*	65

A gradual increase was noted between Spring of 2011 to 2012. However more significant increase was seen in 2013 possibly due to the increased rigor of the common core. In addition, it is anticipated that Illinois will officially adopt the new Next Generation Science Standards (NGSS) which were released in April 2013. Curriculum based on NGSS will be developed and our math specialists will eventually become STEAM specialists.

In order to support all elementary K, 1 and STEAM teachers an additional Math/STEAM Specialist is requested at an approximate a cost of $67,000.00, which has been factored into the 2013/2014 tentative budget. The addition of one STEAM Specialist will support teachers and students at Forest Glen and Franklin Schools. Forest Glen and Franklin Schools have fewer students performing below the 30% on the Math MAP test, which makes combining service to both schools a practical approach. The other two Math/STEAM Specialists will service Lincoln School and Churchill School.

The Board anticipates taking action on this matter at its June 24, 2013 meeting.

Upcoming Meetings

A. June 24, 2013 Master Facilities Update and Regular Board Meeting, 6:00 p.m., Central Services Office

Other

Mrs. Nelson suggested the Board consider drafting a resolution on its position related to unfunded mandates to be considered by the IASB resolution committee during the Triple I conference in November.

Dr. Riebock reminded Board members about letting her know whether or not they plan to attend the Triple I Conference in November and their feelings on supporting a one night stay for those members who wish to stay overnight.

Public Participation

Resident Mark DiGiacoma expressed his disappointment with the Board's decision regarding The Perks of Being a Wallflower and his hope that the Board will consider administrative action with teachers who were reported to have had discussions in their classroom about the events related to the Board's original decision.

Resident Jeff Cooper said he appreciated the discussion on the additional assistant principals and was interested in receiving more information how the change in the budget will be reflected. Mr. Cooper also requested that the Finance Committee reconsider his request for additional detail to the monthly check register entries.

Parent Terra Howard thanked the Board for their consideration and acknowledged their thoughtful process. She appreciates the Board's decision and hopes that this does not become an issue of bullying to any student regardless of their position.

Adjourn to Closed Session

At 11:25 p.m. Board members John Kenwood moved and Dean Elger seconded to adjourn to closed session to discuss:

A. Collective negotiating matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

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

Return to Open Session

The Board returned to open session at 12:37 a.m.

Adjournment

Adjournment: *Board members Escalante moved and Bochenski seconded to adjourn the regular meeting at* 12:38 a.m.. *Motion carried on a unanimous voice vote.*

Respectfully submitted,

Nancy Mogk, (for Maureen Stecker Board Recording Secretary)

Sam Black, Board President

Dean Elger, Board Secretary

Minutes approved: June 24, 2013

Teams for Excellence Annual Update 2012-2013

GLEN ELLYN SCHOOL DISTRICT 41

Building Leadership Team (BLT) Accomplishments

- Increased emphasis on writing has produced improvements based on the district writing assessment
- Increased instruction and student self-assessment based on the Learner Characteristics
- A "whatever it takes" approach to meeting the needs of all students
- Increased emphasis and strategies targeted to parental involvement
- Increased percentages of students meeting their MAP growth goals in both reading and math
- Increased student engagement using the problem-based learning approach

Building Leadership Teams (BLT) Next Steps

- Continued emphasis on writing
- Deeper implementation of the Common Core, application of the Learner Characteristics and Problem-based learning.
- Support and monitoring of the implementation of 21st century learning – content specialization at levels 2/3 and multi-age at level 4/5
- Continue goal-setting for students and teachers relative to MAP performance – increase student ownership in their learning
- Analysis of MAP as a predictor of success on the new PARCC assessments of 2014

Learning Leadership Team (LLT) Accomplishments

- Created to versions of a Learner Characteristic Survey
- Identified sample goal-setting documents connected to Learner Characteristics
- Identified the second ten Learner Characteristics to serve as a focus for 2013-2014
- Created student friendly "I can" statements for the identified Learner Characteristics
- Identified three words to help students clarify meaning of the Learner Characteristics (primary and intermediate)
- Transitioned the work of Think Tank to Team 21
- Reviewed the curriculum for FLES and Dual Language

Team 21 - Formerly LLT
Next Steps

- Transition the remaining work of Think Tank:
  - Create a framework for the PLC schedule
  - Develop the structure for elementary Parent Teacher Conferences
  - Develop an evaluation tool and evaluate the implementation of the Think Tank recommendations
  - Develop learning opportunities for teachers to use related to social emotional development
  - Study and recommend to CIT any changes to create increased instructional time
  - Study and define what it means to be the primary source of innovation, research and change leadership for the district

Professional Development Team (PDT) Accomplishments

- Revised evaluation tool for professional development
- Aligned all professional development to the Long-Range Plan
- Built the professional development plan based on feedback from the BLTs
- Strengthened the connection with CIT
- Created and implemented a professional development plan for support staff on SIP afternoons
- Focused on 21st Century Learning Skills and implementation of the Common Core in Institute Days
- Continued to provide differentiated professional development according to staff needs

Professional Development Team (PDT) Next Steps

- Support implementation of the recommendations from Think Tank and Team 21 with aligned professional development opportunities
- Continue to plan professional development that support and advance the actions of the Long-Range Plan and The Learner Characteristics
- Deepen our understanding of the Learning Forward Standards (National Staff Developmental Council) and apply standards to professional learning of all staff
- Continue to gather and use staff feedback when planning professional development

The Continuous Improvement Team (CIT) Accomplishments

- See It, Know It, OWN It
- Created a CIT Action Plan which focused on the Learner Characteristics including communication and evidence collections
- TFE Summit
- Monitored the implementation of the Learner Characteristics
- Re-examining the Scorecard
- Long Range Plan branding beginning on Institute Day
- Strong connection among LLT, PDT & CIT
- Explicit teaching of 21st century learning as evidence in building walk throughs.

Continuous Improvement Team (CIT) Next Steps

- Expanded communication of the Learner Characteristics and Long-Range Plan
- Finish the scorecard
- Increase knowledge about the Long-Range Plan and its story in our schools
- Create a new CIT action plan
- Monitor student self-assessment of Learner Characteristics
- Connection with Team 21
- Deepen the interconnected relationship among the teams
- Assist in the transition of the new superintendent

GLEN ELLYN SCHOOL DISTRICT 41

Board of Education
2014 Tentative Budget
June 10, 2013

District 41 Finances

- Fund accounting
- Basis of accounting
- Budget Process
- 2014 Tentative Budget

District 41
Basis of Accounting

- Budget Reports - Cash Basis
  - Daily transactions
  - Monthly reports
- Annual Audited Reports -Modified Accrual Basis based on GASB (Governmental Accounting Standards Board) Standards

District 41
Account Number Structures

- Revenue Account Number structure composed of Fund, Source of Revenue
- Expenditure Account Number structure composed of Fund, Function, Object, Location, Source
- Account Number Structures are based on the Illinois Program Accounting Manual (IPAM)

District 41 Budget Funds

- Fund Accounting
  - Education Fund
  - Operations & Maintenance Fund
  - Debt Service Fund
  - Transportation Fund
  - IMRF/Social Security Fund
  - Capital Projects/Developer Donations Fund
  - Working Cash Fund
  - Tort Fund
  - Life Safety

District 41
Revenue Sources

- Local
  - Property Taxes
  - Corporate Replacement Taxes
  - Interest Earnings
  - Student Fees
- State
  - General State Aid/Categorical Grants
- Federal
  - Title Programs

District 41
Expenditure Functions

- 1000 Direct Instruction
  - 1100 Regular Programs
  - 1200 Special Programs
- 2000 Support Services
  - 2100 Pupil Support Services
  - 2200 Curriculum Support Services
  - 2300 General Administration
    - Board of Education
    - Superintendent's Office
  - 2400 Office of the Principal

District 41
Expenditure Functions (cont'd)

- 2500 Business/Building services
  - FFO
  - Buildings & Grounds
- 2600 Internal Services
  - Teams for Excellence
  - Human Resources
  - Network Systems/IT Services
- 3000 Community Services
- 4000 Other Public School Entities
  - Special Ed Placements to another School District
  - CASE Membership Fee
- 5000 Bond Principal & Interest Payments

District 41
Expenditure Objects

- Objects
  - 100 Salaries
  - 200 Benefits
  - 300 Contracted Services
  - 400 Supplies/Materials/Utilities
  - 500 Equipment/Capital Projects
  - 600/700 Other/Dues & Fees /Transfers/Tuition
  - 800 Termination Benefits

District 41 Financial Reports

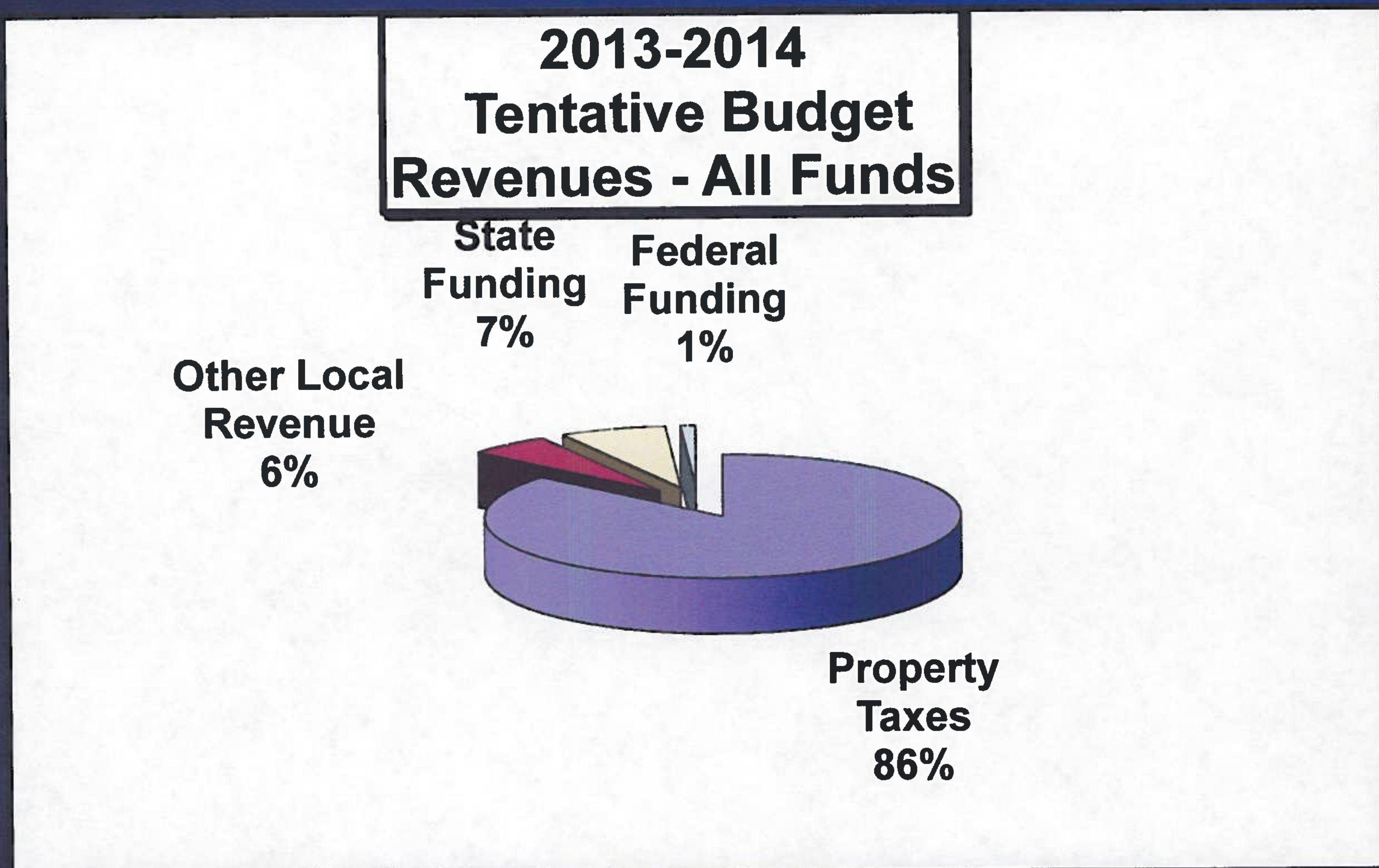
- Monthly (Local)
- State and Federal
  - Quarterly Reporting on Grants
  - Annual Claim Reporting (GSA, Transportation)
- Annual
  - Audit
  - Annual Financial Report (AFR)
  - Comprehensive Annual Financial Report (CAFR) GASB 54 Compliant

District 41
Budget Process

- Calendar of events and deadlines
- Philosophy of budgeting
- Educational decisions and resources
- Cost centers and budget requests
- BOE oversight and involvement

District 41 – FY2014 Budget Revenues

(Page 4 of Budget Document)



District 41 - FY2014 Revenue Line Items

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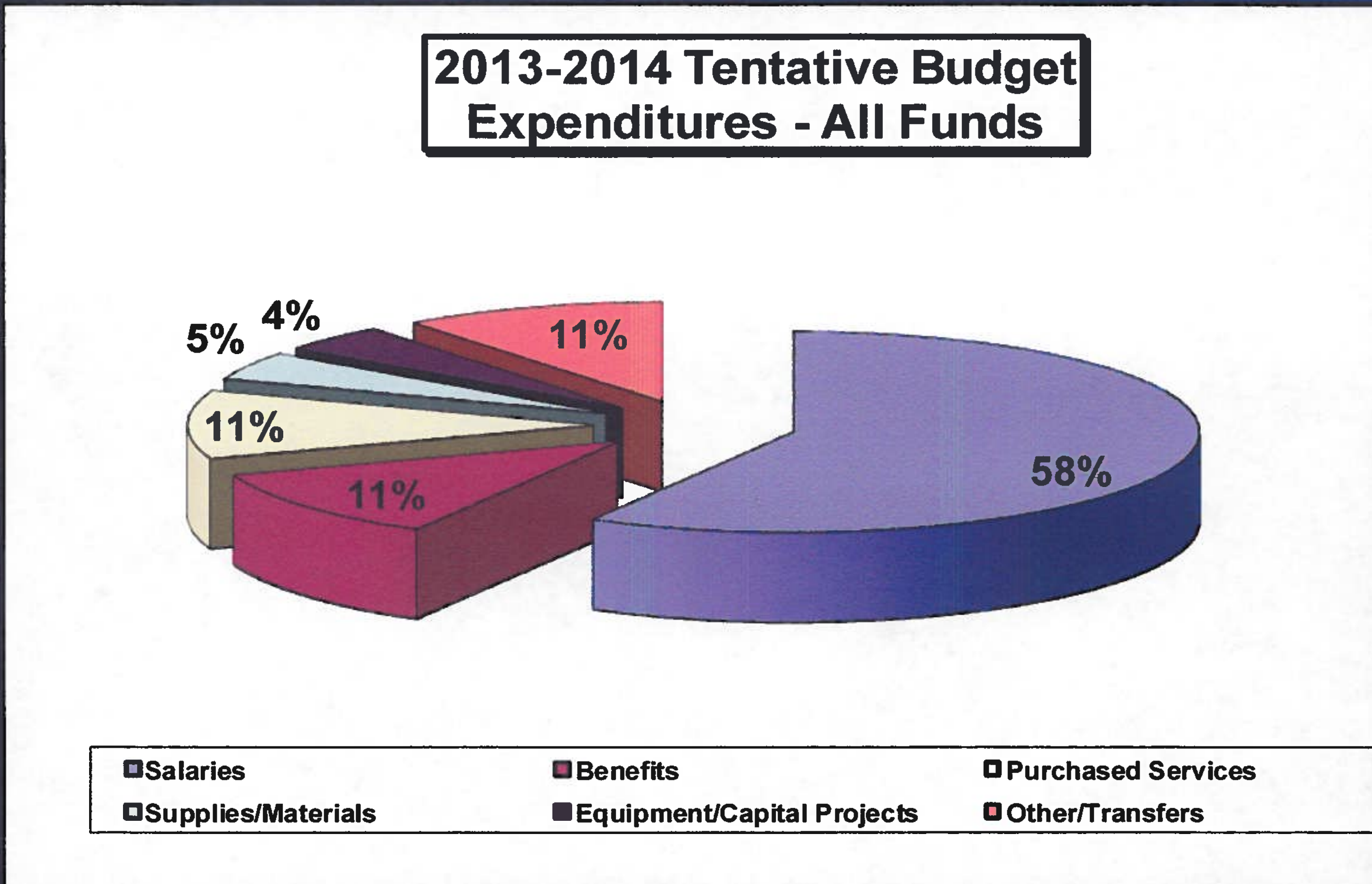
		10	20	30	40	50	60	70	80		
	Description	Education Fund	Operations & Maintenance	Debt Service	Transportation	IMRF/Soc Sec	Capital Projects	Working Cash	Tort	Fire Prevention Safety	Total
	Local Revenues										
-	General Property Tax Levy	35,052,660	2,877,250	2,868,948	994,700	1,096,279		1,208	1,208		42,892,253
1140	Special Ed Levy	297,400									297,400
	Total Property Tax Levies	35,350,060	2,877,250	2,868,948	994,700	1,096,279	-	1,208	1,208	-	43,189,653
1230	Corporate Personal Property Taxes	790,000				137,530					927,530
1342	Special Ed Tuition	289,585									289,585
1510	Interest Income	109,000	9,000	4,000	1,500	1,500	500	35,000	-		160,500
1611	Food Service - Hadley	692,550									692,550
1690	Milk Program - K-5	22,600									22,600
1720	Student Fees	402,200			30,500						432,700
1910	Building Rentals	-									-
1999	Other Revenues	30,000	60,000	268,000	500	-	21,000				379,500
	Total Other Local Revenue	2,335,935	69,000	272,000	32,500	139,030	21,500	35,000	-	-	2,904,965
	Total Local Revenue	37,685,995	2,946,250	3,140,948	1,027,200	1,235,309	21,500	36,208	1,208	-	46,094,618
	State Revenues										
3001	General State Aid	1,322,000									1,322,000
	Restricted Grants-In-Aid										
3100-3199	Special Education	1,285,563									1,285,563
3305/3310	Bilingual/ESL	249,214									249,214
3360	Free Lunch/Milk	3,700									3,700
3500	Regular Transportation				25,000						25,000
3510	Spec Ed Transportation				371,797						371,797
3705	Pre-K At Risk	31,266			-	-					31,266
3715	Reading Improvement	-				-					-
3775	Safety/ADA Block Grant	-				-					-
3999	Library Grant	2,735									2,735
3999	Other State Revenue	21,000									21,000
	Total Restricted Grants-In-Aid	1,593,478	-	-	396,797	-	-	-	-	-	1,990,275
	Total State Revenue	2,915,478	-	-	396,797	-	-	-	-	-	3,312,275
	Federal Revenues										
4100	Title V - Innovative Programs										-
4210	NSLP Reimbursement	200,000									200,000
4215	Milk Program - K-5	26,135									26,135
4300	Title I - Low Income	215,776									215,776
4400	Title IV - Safe Schools	-			-						-
4850	ARRA IDEA Flow-Thru	-									-
4905	Title III - Emergency Immigrant	-			-						-
4909	Title III - English Language	68,550			-						68,550
4932	Title II - Teacher Quality	109,830									109,830
4991	Medicaid - Admin Outreach	120,000				-					120,000
4999	Other Federal Revenue	14,000									14,000
	Total Federal Revenue	754,291	-	-	-	-		-	-	-	754,291
											-
	Total Revenues	41,355,764	2,946,250	3,140,948	1,423,997	1,235,309	21,500	36,208	1,208	-	50,161,184

District 41 – FY2014 Budget Expenditures

(Page 8 of Budget Document)



District 41 - FY2014 Expenditure Line Items

(Page 5 of Budget Document)

Function	Description	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies/ Materials	500 Equipment	600 Other Objects	Total
Education Fund								
Direct Instruction Programs								
1100	Regular Instruction	15,356,814	1,923,858	70,887	749,909	75,100	3,000	18,179,568
1125	Pro-K At Risk	192,558	29,984	-	9,265	-	-	231,807
1200	Special Programs							
	EBD/GIP/MIP	777,167	192,378	2,250	18,250	-	-	990,045
	ECE	297,427	56,526	500	5,000	1,000	-	360,453
	Resource/Inclusion	1,591,388	249,425	2,510	29,375	12,100	-	1,884,798
1251	Title I	107,486	22,119	13,341	526	-	-	143,472
1252	Reading Improvement Program	274,042	37,569	-	-	-	-	311,611
1500	Interscholastic	92,239	1,138	6,500	21,950	2,500	4,900	129,227
1600	Summer School	9,212	118	-	-	-	-	9,330
1650	Gifted	522,970	69,077	420	1,680	-	-	594,147
1800	ESL/Bi-Lingual	1,484,357	188,317	114,357	22,040	-	500	1,809,571
1912	Spec Ed Tuition Private Facility	-				-	550,000	550,000
	Sub-total	20,705,660	2,770,509	210,765	857,995	90,700	558,400	25,194,029
Support Services - Student								
2110	Social Work Services	575,202	88,893	1,010	6,500	-	-	671,605
2120	Guidance Services	321,693	33,427		500	-	-	355,620
2130	Health Services	400,804	83,919	1,810	5,950	500	-	492,983
2140	Psychological Services	340,400	27,856	5,850	6,000		-	380,106
2142	Pre-School Screening	-	-	500	500	-	-	1,000
2150	Speech Services	462,109	60,534	1,810	5,680	-	-	530,133
	Sub-total	2,100,208	294,629	10,980	25,130	500	-	2,431,447
Support Services - Instructional Staff								
2210	Improvement of Instruction	311,000	42,741	133,983	55,000	-	2,000	544,724
2220	Educational Media Services	797,319	148,669	33,033	75,457	4,816	-	1,059,294
2230	Assessment Services			5,200	1,000			6,200
	Sub-total	1,108,319	191,410	172,216	131,457	4,816	2,000	1,610,218
Support Services - General Administration								
2310	Board of Education Services	-	135,861	565,006	18,685	-	15,000	734,552
2320	Executive Administration Services	348,780	80,332	28,500	7,700	1,000	6,075	472,387
2330	Special Area Administration Services	174,604	51,796	5,000	5,000	-	2,000	238,400
	Sub-Total	523,384	267,989	598,506	31,385	1,000	23,075	1,445,339
Support Services - Building Administration								
2410	Office of the Principal	1,694,094	389,181	11,600	2,100	500	4,600	2,102,075
Support Services - Business								
2510	Direction of Business	135,408	35,364	1,750	100		500	173,122
2520	Fiscal Services	245,700	46,594	51,700	21,100	1,000	36,000	402,094
2540	Building Operations	1,234,421	309,378	515	-	-	-	1,544,314
2560	Food Services	264,839	704	670,000	22,600	-	900	959,043
2570	Internal Services	-	-	107,680	-	-	-	107,680
	Sub-total	1,880,368	392,040	831,645	43,800	1,000	37,400	3,186,253
Support Services Central								
2620	Planning, Research, Development	110,805	1,221	94,590	42,250	-	1,750	250,616
2630	Information Services	110,588	13,859	17,750	1,000	-	750	143,947
2640	Human Resources	369,379	50,158	40,300	3,750	-	5,000	468,587
2660	Network/IT Services	413,639	56,101	1,070,000	400,000	102,400	400	2,042,540
	Sub-total	1,004,411	121,339	1,222,640	447,000	102,400	7,900	2,905,690
Community Services								
3000	Community Services	135,638	22,426	11,375	5,776	12,510	-	187,725
Payments to Other Local Education Agencies								
4120	Payments to Other Entities	-	-	45,000	-	-	-	45,000
4220	Special Education Tuition						1,250,000	1,250,000
	Sub-total	-	-	45,000	-	-	1,250,000	1,295,000
8000	Lease Payments						268,000	268,000
	Sub-total						268,000	268,000
Total Education Fund		29,152,082	4,449,523	3,114,727	1,544,643	213,426	2,151,375	40,625,776

District 41 - FY2014 Budget Fund Summary Comparison

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	2012-2013 Amended Budget	2013-2014 Tentative Budget	Change (Amended to Tentative)	% Change (Amended to Tentative)
Revenues				
Education	40,118,382	41,355,764	1,237,382	3.08%
Operations & Maintenance	2,776,842	2,946,250	169,408	6.10%
Transportation	1,438,049	1,423,997	(14,052)	-0.98%
Bond & Interest	272,200	3,140,948	2,868,748	1053.91%
IMRF/Social Security	1,222,606	1,235,309	12,703	1.04%
Capital Projects/Developer Donations	21,500	21,500	-	0.00%
Working Cash	36,298	36,208	(90)	-0.25%
Tort	1,298	1,208	(90)	
Fire Prevention & Safety	-	-	-	
Total	45,887,175	50,161,184	4,274,009	9.31%
Expenditures				
Education	38,588,848	40,625,776	2,036,928	5.28%
Operations & Maintenance	3,723,522	3,827,263	103,741	2.79%
Transportation	1,284,741	1,273,737	(11,004)	-0.86%
Bond & Interest	2,997,652	3,109,850	112,198	3.74%
IMRF/Social Security	1,206,224	1,254,475	48,251	4.00%
Capital Projects/Developer Donations	-	-	-	0.00%
Working Cash	-	-	-	0.00%
Tort	-	-	-	0.00%
Fire Prevention & Safety			-	
Total	47,800,987	50,091,101	2,290,114	4.79%
Surplus (Deficit)				
Education	1,529,534	729,988		
Operations & Maintenance	(946,680)	(881,013)		
Transportation	153,308	150,260		
Bond & Interest	(2,725,452)	31,098		
IMRF/Social Security	16,382	(19,166)		
Capital Projects/Developer Donations	21,500	21,500		
Working Cash	36,298	36,208		
Tort	1,298	1,208		
Fire Prevention & Safety	-	-		
Total	(1,913,812)	70,083		

District 41 - FY2014 Budget Source & Object Comparisons

(Page 9 of Budget Document)

	2012-2013 Amended Budget	2013-2014 Tentative Budget	Amount Change (Amended to Tentative)	% Change (Amended to Tentative)	Amount Change Expressed as a % of Total Tentative Budget
Revenues					
Property Taxes	38,941,094	43,189,653	4,248,559	10.91%	8.47%
Other Local Revenues	2,904,515	2,904,965	450	0.02%	0.00%
State Funding	3,287,275	3,312,275	25,000	0.76%	0.05%
Federal Funding	754,291	754,291	-	0.00%	0.00%
Total	45,887,175	50,161,184	4,274,009	9.31%	8.52%
Expenditures					
Salaries	27,899,880	29,157,956	1,258,076	4.51%	2.51%
Benefits	5,598,057	5,704,062	106,005	1.89%	0.21%
Purchased Services	5,122,530	5,499,106	376,576	7.35%	0.75%
Supplies/Materials	2,279,445	2,283,385	3,940	0.17%	0.01%
Capital Equipment/Projects	1,876,407	2,183,898	307,491	16.39%	0.61%
Other/Dues & Fees/Transfers	5,024,368	5,262,694	238,326	4.74%	0.48%
Total	47,800,687	50,091,101	2,290,414	4.79%	4.57%

District 41 - FY2014 Budget Projected Fund Balances

(Page 1 of Budget Document)

	Education Fund	Operations & Maintenance	Debt Service	Transportation	IMRF/Soc Sec	Capital Projects/ Developer Donations	Working Cash	Tort	Fire Prevention Safety	Totals
Cash Balance as of 6/30/2013	26,291,838	3,839,680	716,880	861,400	965,762	56,778	3,316,995	5,553	-	36,054,886
	-	-	-	-	-	-	-	-	-	-
Revenue 2013-2014	41,355,764	2,946,250	3,140,948	1,423,997	1,235,309	21,500	36,208	1,208	-	50,161,184
Expenditures 2013-2014	40,625,776	3,827,263	3,109,850	1,273,737	1,254,475	-	-	-	-	50,091,101
Excess (Deficit) for the Year	729,988	(881,013)	31,098	150,260	(19,166)	21,500	36,208	1,208	-	70,083
Projected Ending Cash Balances	27,021,826	2,958,667	747,978	1,011,660	946,596	78,278	3,353,203	6,761	-	36,124,969
Less:										
Projected June 2014 Taxes Received	17,523,830	1,438,375	1,434,374	497,100	547,640	-	604	604		21,442,527
Undesignated Fund Balance	9,497,996	1,520,292	(686,396)	514,560	398,956	78,278	3,352,599	6,157	-	14,682,442
Individual Projected Fund Balance Comparisons										
% of Expenditures	23.38%	39.72%	-22.07%	40.40%	31.80%	0.00%	0.00%	0.00%	0.00%	29.31%
% of Operating Expenditures										25.40%

District 41 – FY2013/2014 Budget Comparisons

- Revenues +9.31% ($4,274,009)
- Real Estate Taxes +10.91% ($4,248,559)
- Other Local +.02% ($450)
- State +.76% ($25,000)
- Federal 0%

District 41 – FY2013/2014 Budget Comparisons

- Expenditures +4.79% ($2,290,414)
- Salaries +4.51% ($1,258,076)
- Benefits +1.89% ($106,005)
- Purchased Services +7.35% ($376,576)

District 41 – FY2013/2014 Budget Comparisons

- Supplies/Materials +.17% ($3,940)
- Equipment/Projects +16.39% ($307,491)
- Other/Tuition +4.74% ($238,326)

District 41 - FY2014 Budget Highlights

- 2013-2014 Capital Expenditures Budget
- (Includes preventive maintenance items)
  - Complete Renovation of the Hadley Jr. High LMC with Updated Technology
  - Hadley Jr. High School Painting Project

District 41 – FY 2014 Budget Highlights

- 2013-2014 Capital Expenditures Budget
  (Includes preventive maintenance items) (cont'd)
  - Continued Technology Updates Including Replacement of Printers, Servers, iMacs, Laptops, Mini/iPads
  - Curriculum-Based Program Needs
    - Continued Classroom Equipment Standardization

District 41
Finance Initiatives

- Building Five-Year Financial Plan that Ensures Sustainability
- Implementing a Program-Based Budget Aligned with the Long-Range Plan
- Creating Environments for the 21st Century Learner
- Creating Operational Efficiencies that Align with 21st Century Business Practices
- Ensuring Technology Access for all Students

Additional School District Finance Resources

- Finance, Facilities and Operations Team
- Publications
  - Local, State and Federal Financing, ISBE
  - Essentials of Illinois School Finance, James Fritts
- Websites
  - D41
  - ISBE, IASB, NSBA, IASBO, ASBO
- Professional Services
  - Financial Projection Models
  - Auditors
  - Bond Advisors
  - Legal
  - Architects & Engineers

District 41 Finances

- What's Next
  - June 24th Board Action to Post the Tentative Budget
  - August 12th Board Action to Approve the 2014 School District Budget

District 41 Finances

Questions????

Thank you!

Glen Ellyn School District #41
Board Report

Date: June 10, 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
Heather Beaman	Churchill/ Lincoln	Monitor for Compass Learning Open Lab	$30.00 per hour	June 24-August 01,2013
Maggie Belpedio	Forest Glen	Special Education Teacher	BA/$47,291.00	2013-2014 School Year
Kathleen Brennan	Churchill/ Lincoln	Monitor for Compass Learning Open Lab	$30.00 per hour	June 24-August 01,2013
Nicki Clegg	Churchill/ Lincoln	Monitor for Compass Learning Open Lab	$30.00 per hour	June 24-August 01,2013
Nancy Connolly	Churchill/Forest Glen	School Nurse	MA+30/$76,612.00	2013-2014 School Year
Caroline Joseph	Hadley	Literacy/Science Teacher	BA/$46,472.00	2013-2014 School Year
Cecelia Kinane	All	Summer Technology Aide	$9.50 per hour	June 4, 2013
Deborah Lazarra	Churchill/ Lincoln	Monitor for Compass Learning Open Lab	$30.00 per hour	June 24-August 01,2013
Rachel Lynn	Churchill	ENL Teacher	BA+15/$53,438.00	2013-2014 School Year
Nicole Marcheschi	Churchill/ Lincoln	Monitor for Compass Learning Open Lab	$30.00 per hour	June 24-August 01,2013
Ian McCausland	Franklin	PE Teacher	BA/$46,472.00	2013-2014 School Year
Marisela Monarrez	Churchill	3rd Grade Bilingual Teacher	BA/$46,472.00	2013-2014 School Year
Maryanne Pang	Forest Glen/Hadley	ENL Teacher	MA+30/$60,060.00	2013-2014 School Year

Christine Siwicki	Churchill/ Lincoln	Monitor for Compass Learning Open Lab	$30.00 per hour	June 24-August 01,2013
Jodi Tinsley	Churchill/ Lincoln	Monitor for Compass Learning Open Lab	$30.00 per hour	June 24-August 01,2013
Perry Zumbrook	All	Summer Technology Aide	$9.50 per hour	June 4, 2013

Administrator Compensation:
Discussion: The District 41 annually establishes salaries for administrators and for union-exempt employees. The overall increase for administrators is 2.5%. All increases will take effect July 1, 2013, and are for the 2014 fiscal year.

Name	Position	Annual Salary
Jeff Burke	Elementary Assistant Principal	$93,567.13
Stacy Onak	Elementary Assistant Principal	$101,805.56

Leaves of Absence:
Discussion: Article 21, section 5 of the collective bargaining agreement with the support staff union (AFSCME), addresses unpaid leaves of absence. The Board may grant an unpaid general leave of absence for purposes such as student teaching or taking of other educational courses that may be of direct potential benefit to the District. We are recommending approval of this one unpaid leave of absence for the completion of studies in Mexico.

Name	School	Position	Type of Leave	Duration of Leave
Hilda Esparza	Churchill	Bilingual Home School Liaison-Spanish	General Leave of Absence	2013-2014 school term

Resignations:

Name	School	Position	Effective Date
Kyle Sieck	Hadley	7th Grade Girls Basketball Coach	End of 2012-2013 school year
Judy Smith	Lincoln	Food Server	May 31, 2013

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

A RESOLUTION ADOPTING THE PREVAILING WAGE RATES FOR LABORERS, WORKERS AND MECHANICS EMPLOYED ON PUBLIC WORKS OF GLEN ELLYN SCHOOL DISTRICT 41, DUPAGE COUNTY, ILLINOIS

WHEREAS, the State of Illinois has enacted "An Act regulating wages of laborers, mechanics and other workers employed in any public works by the State, county, city or any public body or any political subdivision or by any one under contract for public works," approved June 26, 1941, codified as amended, 820 ILCS 130/1 et seq. (1993), formerly Ill. Rev., State, Ch. 48, par. 39s-1 et seq. and

WHEREAS, the aforesaid Act requires that the Board of Education of Glen Ellyn School District 41 investigate and ascertain the prevailing rate of wages as defined in said Act for laborers, mechanics and other workers in the locality of said School District employed in performing construction of public works, for said School District.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF GLEN ELLYN SCHOOL DISTRICT 41, DUPAGE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: To the extent and as required by "An Act regulating wages of laborers, mechanics and other workers employed in any public works by State, county, city or any public body or any political subdivision or by any one under contract for public works," approved June 26, 1941, as amended, the general prevailing rate of wages in this locality for laborers, mechanics and other workers engaged in construction of public works coming under the jurisdiction of this District is hereby ascertained to be the same as the prevailing rate of wages for construction work in the DuPage County area as determined by the Department of Labor of the State of Illinois as of June, 2013, a copy of that determination being attached hereto and incorporated herein by reference. As required by said Act, any and all revisions of the prevailing rate of wages by the Department of Labor of the State of Illinois shall supersede the Department's June determination and apply to any and all public works construction undertaken by this District. The definition of any terms appearing in this Resolution which are also used in aforesaid Act shall be the same as in said Act.

SECTION 2: Nothing herein contained shall be construed to apply said general prevailing rate of wages as herein ascertained to any work or employment except public works construction of this District to the extent required by the aforesaid Act.

SECTION 3: The Secretary of the Board of Education shall publicly post or keep available for inspection by any interested party in the main office of this District this determination or any revisions of such prevailing rate of wage. A copy of this determination or of the current revised determination of prevailing rate of wages then in effect shall be attached to all contract specifications.

SECTION 4: The Secretary of the Board of Education shall mail a copy of this determination to any employer, and to any association of employers and to any person or association of employees who have filed their names and addresses, requesting copies of any determination stating the particular rates and the particular class of workers whose wages will be affected by such rates.

SECTION 5: The Secretary of the Board of Education shall promptly file a certified copy of this Resolution with both the Secretary of State Index Division and the Department of Labor of the State of Illinois.

SECTION 6: Within 30 days after the filing of a certified copy of this Resolution with the Secretary of State, the Secretary of the Board of Education shall cause to be published in a local newspaper of general circulation within the School District notification stating:

> "Notice is given by the Board of Education of Glen Ellyn School District 41, DuPage County, Illinois that by Resolution adopted the 10th day of June, 2013, the Board of Education has made a determination of the Prevailing Rate of Wages for laborers, workers and mechanics employed on public works for the school district as required by 820 ILCS 130/1 et seq. (1993)."

Such publication shall constitute notice that the determination is effective and that this is the determination of this public body.

SECTION 7: This Resolution shall be in full force and effect upon its passage and approval as required by law.

ADOPTED this 10th day of June 2013, on a roll call vote as follows:

AYES: Kenwood, Elger, Bochenski, Nelson, Ellis, Escalante, Black

NAYS: ____

ABSTAIN: ____

ABSENT: ____

Sam Black, President
Board of Education

ATTEST:

Dean Elger, Secretary
Board of Education

Du Page County Prevailing Wage for June 2013

(See explanation of column headings at bottom of wages)

Trade Name	RG	TYP	C	Base	FRMAN	M-F>8	OSA	OSH	H/W	Pensn	Vac	Trng
ASBESTOS ABT-GEN		ALL		36.200	36.700	1.5	1.5	2.0	12.78	9.020	0.000	0.500
ASBESTOS ABT-MEC		BLD		34.160	36.660	1.5	1.5	2.0	10.82	10.66	0.000	0.720
BOILERMAKER		BLD		43.450	47.360	2.0	2.0	2.0	6.970	14.66	0.000	0.350
BRICK MASON		BLD		40.680	44.750	1.5	1.5	2.0	9.550	12.00	0.000	0.970
CARPENTER		ALL		42.520	44.520	1.5	1.5	2.0	13.29	12.75	0.000	0.630
CEMENT MASON		ALL		38.000	40.000	2.0	1.5	2.0	8.950	16.35	0.000	0.380
CERAMIC TILE FNSHER		BLD		34.440	0.000	2.0	1.5	2.0	9.700	6.930	0.000	0.610
COMMUNICATION TECH		BLD		32.650	34.750	1.5	1.5	2.0	9.250	14.46	0.400	0.610
ELECTRIC PWR EQMT OP		ALL		36.610	49.750	1.5	1.5	2.0	5.000	11.35	0.000	0.270
ELECTRIC PWR GRNDMAN		ALL		28.310	49.750	1.5	1.5	2.0	5.000	8.780	0.000	0.210
ELECTRIC PWR LINEMAN		ALL		43.830	49.750	1.5	1.5	2.0	5.000	13.58	0.000	0.330
ELECTRIC PWR TRK DRV		ALL		29.310	49.750	1.5	1.5	2.0	5.000	9.090	0.000	0.220
ELECTRICIAN		BLD		36.200	39.820	1.5	1.5	2.0	9.250	16.27	4.380	0.680
ELEVATOR CONSTRUCTOR		BLD		49.080	55.215	2.0	2.0	2.0	11.88	12.71	3.930	0.600
FENCE ERECTOR	NE	ALL		34.840	36.840	1.5	1.5	2.0	12.86	10.67	0.000	0.300
FENCE ERECTOR	W	ALL		44.950	47.200	2.0	2.0	2.0	8.890	17.69	0.000	0.400
GLAZIER		BLD		39.500	41.000	1.5	2.0	2.0	11.99	14.30	0.000	0.840
HT/FROST INSULATOR		BLD		45.550	48.050	1.5	1.5	2.0	10.82	11.86	0.000	0.720
IRON WORKER	E	ALL		40.750	42.750	2.0	2.0	2.0	13.20	19.09	0.000	0.350
IRON WORKER	W	ALL		44.950	47.200	2.0	2.0	2.0	8.890	17.69	0.000	0.400
LABORER		ALL		37.000	37.750	1.5	1.5	2.0	13.38	9.520	0.000	0.500
LATHER		ALL		42.520	44.520	1.5	1.5	2.0	13.29	12.75	0.000	0.630
MACHINIST		BLD		43.550	46.050	1.5	1.5	2.0	6.130	8.950	1.850	0.000
MARBLE FINISHERS		ALL		29.700	0.000	1.5	1.5	2.0	9.550	11.75	0.000	0.620
MARBLE MASON		BLD		39.880	43.870	1.5	1.5	2.0	9.550	11.75	0.000	0.730
MATERIAL TESTER I		ALL		27.000	0.000	1.5	1.5	2.0	13.38	9.520	0.000	0.500
MATERIALS TESTER II		ALL		32.000	0.000	1.5	1.5	2.0	13.38	9.520	0.000	0.500
MILLWRIGHT		ALL		42.520	44.520	1.5	1.5	2.0	13.29	12.75	0.000	0.630
OPERATING ENGINEER		BLD	1	46.100	50.100	2.0	2.0	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		BLD	2	44.800	50.100	2.0	2.0	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		BLD	3	42.250	50.100	2.0	2.0	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		BLD	4	40.500	50.100	2.0	2.0	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		BLD	5	49.850	50.100	2.0	2.0	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		BLD	6	47.100	50.100	2.0	2.0	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		BLD	7	49.100	50.100	2.0	2.0	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		HWY	1	44.300	48.300	1.5	1.5	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		HWY	2	43.750	48.300	1.5	1.5	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		HWY	3	41.700	48.300	1.5	1.5	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		HWY	4	40.300	48.300	1.5	1.5	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		HWY	5	39.100	48.300	1.5	1.5	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		HWY	6	47.300	48.300	1.5	1.5	2.0	16.60	11.05	1.900	1.250
OPERATING ENGINEER		HWY	7	45.300	48.300	1.5	1.5	2.0	16.60	11.05	1.900	1.250
ORNAMNTL IRON WORKER	E	ALL		42.900	45.400	2.0	2.0	2.0	13.11	16.40	0.000	0.600
ORNAMNTL IRON WORKER	W	ALL		44.950	47.200	2.0	2.0	2.0	8.890	17.69	0.000	0.400
PAINTER		ALL		40.880	42.880	1.5	1.5	1.5	9.650	8.200	0.000	1.250
PAINTER SIGNS		BLD		33.920	38.090	1.5	1.5	1.5	2.600	2.710	0.000	0.000
PILEDRIVER		ALL		42.520	44.520	1.5	1.5	2.0	13.29	12.75	0.000	0.630
PIPEFITTER		BLD		41.200	43.200	1.5	1.5	2.0	9.750	17.09	0.000	1.710
PLASTERER		BLD		40.080	42.480	1.5	1.5	2.0	9.550	12.30	0.000	0.990
PLUMBER		BLD		41.200	43.200	1.5	1.5	2.0	9.750	17.09	0.000	1.710
ROOFER		BLD		38.350	41.350	1.5	1.5	2.0	8.280	8.770	0.000	0.430
SHEETMETAL WORKER		BLD		42.510	44.510	1.5	1.5	2.0	10.04	12.01	0.000	0.780
SPRINKLER FITTER		BLD		49.200	51.200	1.5	1.5	2.0	10.25	8.350	0.000	0.450
STEEL ERECTOR	E	ALL		40.750	42.750	2.0	2.0	2.0	13.20	19.09	0.000	0.350
STEEL ERECTOR	W	ALL		44.950	47.200	2.0	2.0	2.0	8.890	17.69	0.000	0.400
STONE MASON		BLD		40.680	44.750	1.5	1.5	2.0	9.550	12.00	0.000	0.970
TERRAZZO FINISHER		BLD		35.510	0.000	1.5	1.5	2.0	9.700	9.320	0.000	0.400
TERRAZZO MASON		BLD		39.370	42.370	1.5	1.5	2.0	9.700	10.66	0.000	0.550
TILE MASON		BLD		41.430	45.430	2.0	1.5	2.0	9.700	8.640	0.000	0.710
TRAFFIC SAFETY WRKR		HWY		28.250	29.850	1.5	1.5	2.0	4.896	4.175	0.000	0.000
TRUCK DRIVER		ALL	1	32.550	33.100	1.5	1.5	2.0	6.500	4.350	0.000	0.150
TRUCK DRIVER		ALL	2	32.700	33.100	1.5	1.5	2.0	6.500	4.350	0.000	0.150
TRUCK DRIVER		ALL	3	32.900	33.100	1.5	1.5	2.0	6.500	4.350	0.000	0.150
TRUCK DRIVER		ALL	4	33.100	33.100	1.5	1.5	2.0	6.500	4.350	0.000	0.150
TUCKPOINTER		BLD		40.950	41.950	1.5	1.5	2.0	8.180	10.82	0.000	0.940

Legend: RG (Region)
TYP (Trade Type - All,Highway,Building,Floating,Oil & Chip,Rivers)
C (Class)
Base (Base Wage Rate)
FRMAN (Foreman Rate)
M-F>8 (OT required for any hour greater than 8 worked each day, Mon through Fri.
OSA (Overtime (OT) is required for every hour worked on Saturday)
OSH (Overtime is required for every hour worked on Sunday and Holidays)
H/W (Health & Welfare Insurance)
Pensn (Pension)
Vac (Vacation)
Trng (Training)

Explanations

DUPAGE COUNTY

IRON WORKERS AND FENCE ERECTOR (WEST) - West of Route 53.

The following list is considered as those days for which holiday rates of wages for work performed apply: New Years Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Christmas Day and Veterans Day in some classifications/counties. Generally, any of these holidays which fall on a Sunday is celebrated on the following Monday. This then makes work performed on that Monday payable at the appropriate overtime rate for holiday pay. Common practice in a given local may alter certain days of celebration. If in doubt, please check with IDOL.

EXPLANATION OF CLASSES

ASBESTOS - GENERAL - removal of asbestos material/mold and hazardous materials from any place in a building, including mechanical systems where those mechanical systems are to be removed. This includes the removal of asbestos materials/mold and hazardous materials from ductwork or pipes in a building when the building is to be demolished at the time or at some close future date.

ASBESTOS - MECHANICAL - removal of asbestos material from mechanical systems, such as pipes, ducts, and boilers, where the mechanical systems are to remain.

TRAFFIC SAFETY - work associated with barricades, horses and drums used to reduce lane usage on highway work, the installation and removal of temporary lane markings, and the installation and removal of temporary road signs.

CERAMIC TILE FINISHER

The grouting, cleaning, and polishing of all classes of tile, whether for interior or exterior purposes, all burned, glazed or unglazed products; all composition materials, granite tiles, warning detectable tiles, cement tiles, epoxy composite materials, pavers, glass, mosaics, fiberglass, and all substitute materials, for tile made in tile-like units; all mixtures in tile like form of cement, metals, and other materials that are for and intended for use as a finished floor surface, stair treads, promenade roofs, walks, walls, ceilings, swimming pools, and all other places where tile is to form a finished interior or exterior. The mixing of all setting mortars including but not limited to thin-set mortars, epoxies, wall mud, and any other sand and cement mixtures or adhesives when used in the preparation, installation, repair, or maintenance of tile and/or similar materials. The handling and unloading of all sand, cement, lime, tile, fixtures, equipment, adhesives, or any other materials to be used in the preparation, installation, repair, or maintenance of tile and/or similar materials. Ceramic Tile Finishers shall fill all joints and voids regardless of method on all tile work, particularly and especially after installation of said tile work. Application of any and all protective coverings to all types of tile installations including, but not be limited to, all soap compounds, paper products, tapes, and all polyethylene coverings, plywood, masonite, cardboard, and any new type of products that may be used to protect tile installations, Blastrac equipment, and all floor scarifying equipment used in preparing floors to receive tile. The clean up and removal of all waste and materials. All demolition of existing tile floors and walls to be re-tiled.

COMMUNICATIONS TECHNICIAN

Low voltage installation, maintenance and removal of telecommunication facilities (voice, sound, data and video) including telephone and data inside wire, interconnect, terminal equipment, central offices, PABX, fiber optic cable and equipment, micro waves, V-SAT, bypass, CATV, WAN (wide area networks), LAN (local area networks), and ISDN (integrated system digital network), pulling of wire in raceways, but not the installation of raceways.

MARBLE FINISHER

Loading and unloading trucks, distribution of all materials (all stone, sand, etc.), stocking of floors with material, performing all rigging for heavy work, the handling of all material that may be needed for the installation of such materials, building of scaffolding, polishing if needed, patching, waxing of material if damaged, pointing up, caulking, grouting and cleaning of marble, holding water on diamond or Carborundum blade or saw for setters cutting, use of tub saw or any other saw needed for preparation of material, drilling of holes for wires that anchor material set by setters, mixing up of molding plaster for installation of material, mixing up thin set for the installation of material, mixing up of sand to cement for the installation of material and such other work as may be required in helping a Marble Setter in the handling of all material in the erection or installation of interior marble, slate, travertine, art marble, serpentine, alberene stone, blue stone, granite and other stones (meaning as to stone any foreign or domestic materials as are specified and used in building interiors and exteriors and customarily known as stone in the trade), carrara, sanionyx, vitrolite and similar opaque glass and the laying of all marble tile, terrazzo tile, slate tile and precast tile, steps, risers treads, base, or any other materials that may be used as substitutes for any of the aforementioned materials and which are used on interior and exterior which are installed in a similar manner.

MATERIAL TESTER I: Hand coring and drilling for testing of materials; field inspection of uncured concrete and asphalt.

MATERIAL TESTER II: Field inspection of welds, structural steel, fireproofing, masonry, soil, facade, reinforcing steel, formwork, cured concrete, and concrete and asphalt batch plants; adjusting proportions of bituminous mixtures.

OPERATING ENGINEER - BUILDING

Class 1. Asphalt Plant; Asphalt Spreader; Autograde; Backhoes with Caisson Attachment; Batch Plant; Benoto (requires Two Engineers); Boiler and Throttle Valve; Caisson Rigs; Central Redi-Mix Plant; Combination Back Hoe Front End-loader Machine; Compressor and Throttle Valve; Concrete Breaker (Truck Mounted); Concrete Conveyor; Concrete Conveyor (Truck Mounted); Concrete Paver Over 27E cu. ft; Concrete Paver 27E cu. ft. and Under: Concrete Placer; Concrete Placing Boom; Concrete Pump (Truck Mounted); Concrete Tower; Cranes, All; Cranes, Hammerhead; Cranes, (GCI and similar Type); Creter Crane; Spider Crane; Crusher, Stone, etc.; Derricks, All; Derricks, Traveling; Formless Curb and Gutter Machine; Grader, Elevating; Grouting Machines; Heavy Duty Self-Propelled Transporter or Prime Mover; Highlift Shovels or Front Endloader 2-1/4 yd. and over; Hoists, Elevators, outside type rack and pinion and similar machines; Hoists, One, Two and Three Drum; Hoists, Two Tugger One Floor; Hydraulic Backhoes; Hydraulic Boom Trucks; Hydro Vac (and similar equipment); Locomotives, All; Motor Patrol; Lubrication Technician; Manipulators; Pile Drivers and Skid Rig; Post Hole Digger; Pre-Stress Machine; Pump Cretes Dual Ram; Pump Cretes: Squeeze Cretes-Screw Type Pumps; Gypsum Bulker and Pump; Raised and Blind Hole Drill; Roto Mill Grinder; Scoops - Tractor Drawn; Slip-Form Paver; Straddle Buggies; Operation of Tie Back Machine; Tournapull; Tractor with Boom and Side Boom; Trenching Machines.

Class 2. Boilers; Broom, All Power Propelled; Bulldozers; Concrete Mixer (Two Bag and Over); Conveyor, Portable; Forklift Trucks; Highlift Shovels or Front Endloaders under 2-1/4 yd.; Hoists, Automatic; Hoists, Inside Elevators; Hoists, Sewer Dragging Machine; Hoists, Tugger Single Drum; Laser Screed; Rock Drill (Self-Propelled); Rock Drill (Truck Mounted); Rollers, All; Steam Generators; Tractors, All; Tractor Drawn Vibratory Roller; Winch Trucks with "A" Frame.

Class 3. Air Compressor; Combination Small Equipment Operator; Generators; Heaters, Mechanical; Hoists, Inside Elevators (remodeling or renovation work); Hydraulic Power Units (Pile Driving, Extracting, and Drilling); Pumps, over 3" (1 to 3 not to exceed a total of 300 ft.); Low Boys; Pumps, Well Points; Welding Machines (2 through 5); Winches, 4 Small Electric Drill Winches.

Class 4. Bobcats and/or other Skid Steer Loaders; Oilers; and Brick Forklift.

Class 5. Assistant Craft Foreman.

Class 6. Gradall.

Class 7. Mechanics; Welders.

OPERATING ENGINEERS - HIGHWAY CONSTRUCTION

Class 1. Asphalt Plant; Asphalt Heater and Planer Combination; Asphalt

Heater Scarfire; Asphalt Spreader; Autograder/GOMACO or other similar type machines: ABG Paver; Backhoes with Caisson Attachment; Ballast Regulator; Belt Loader; Caisson Rigs; Car Dumper; Central Redi-Mix Plant; Combination Backhoe Front Endloader Machine, (1 cu. yd. Backhoe Bucket or over or with attachments); Concrete Breaker (Truck Mounted); Concrete Conveyor; Concrete Paver over 27E cu. ft.; Concrete Placer; Concrete Tube Float; Cranes, all attachments; Cranes, Tower Cranes of all types: Creter Crane: Spider Crane; Crusher, Stone, etc.; Derricks, All; Derrick Boats; Derricks, Traveling; Dredges; Elevators, Outside type Rack & Pinion and Similar Machines; Formless Curb and Gutter Machine; Grader, Elevating; Grader, Motor Grader, Motor Patrol, Auto Patrol, Form Grader, Pull Grader, Subgrader; Guard Rail Post Driver Truck Mounted; Hoists, One, Two and Three Drum; Heavy Duty Self-Propelled Transporter or Prime Mover; Hydraulic Backhoes; Backhoes with shear attachments up to 40' of boom reach; Lubrication Technician; Manipulators; Mucking Machine; Pile Drivers and Skid Rig; Pre-Stress Machine; Pump Cretes Dual Ram; Rock Drill - Crawler or Skid Rig; Rock Drill - Truck Mounted; Rock/Track Tamper; Roto Mill Grinder; Slip-Form Paver; Snow Melters; Soil Test Drill Rig (Truck Mounted); Straddle Buggies; Hydraulic Telescoping Form (Tunnel); Operation of Tieback Machine; Tractor Drawn Belt Loader; Tractor Drawn Belt Loader (with attached pusher - two engineers); Tractor with Boom; Tractaire with Attachments; Traffic Barrier Transfer Machine; Trenching; Truck Mounted Concrete Pump with Boom; Raised or Blind Hole Drills (Tunnel Shaft); Underground Boring and/or Mining Machines 5 ft. in diameter and over tunnel, etc; Underground Boring and/or Mining Machines under 5 ft. in diameter; Wheel Excavator; Widener (APSCO).

Class 2. Batch Plant; Bituminous Mixer; Boiler and Throttle Valve; Bulldozers; Car Loader Trailing Conveyors; Combination Backhoe Front Endloader Machine (Less than 1 cu. yd. Backhoe Bucket or over or with attachments); Compressor and Throttle Valve; Compressor, Common Receiver (3); Concrete Breaker or Hydro Hammer; Concrete Grinding Machine; Concrete Mixer or Paver 7S Series to and including 27 cu. ft.; Concrete Spreader; Concrete Curing Machine, Burlap Machine, Belting Machine and Sealing Machine; Concrete Wheel Saw; Conveyor Muck Cars (Haglund or Similar Type); Drills, All; Finishing Machine - Concrete; Highlift Shovels or Front Endloader; Hoist - Sewer Dragging Machine; Hydraulic Boom Trucks (All Attachments); Hydro-Blaster; Hydro Excavating (excluding hose work); Laser Screed; All Locomotives, Dinky; Off-Road Hauling Units (including articulating) Non Self-Loading Ejection Dump; Pump Cretes: Squeeze Cretes - Screw Type Pumps, Gypsum Bulker and Pump; Roller, Asphalt; Rotary Snow Plows; Rototiller, Seaman, etc., self-propelled; Self-Propelled Compactor; Spreader - Chip - Stone, etc.; Scraper - Single/Twin Engine/Push and Pull; Scraper - Prime Mover in Tandem (Regardless of Size); Tractors pulling attachments, Sheeps Foot, Disc, Compactor, etc.; Tug Boats.

Class 3. Boilers; Brooms, All Power Propelled; Cement Supply Tender; Compressor, Common Receiver (2); Concrete Mixer (Two Bag and Over); Conveyor, Portable; Farm-Type Tractors Used for Mowing, Seeding, etc.; Forklift Trucks; Grouting Machine; Hoists, Automatic; Hoists, All Elevators; Hoists, Tugger Single Drum; Jeep Diggers; Low Boys; Pipe Jacking Machines; Post-Hole Digger; Power Saw, Concrete Power Driven; Pug Mills; Rollers, other than Asphalt; Seed and Straw Blower; Steam Generators; Stump Machine; Winch Trucks with "A" Frame; Work Boats; Tamper-Form-Motor Driven.

Class 4. Air Compressor; Combination - Small Equipment Operator; Directional Boring Machine; Generators; Heaters, Mechanical; Hydraulic Power Unit (Pile Driving, Extracting, or Drilling); Light Plants, All (1 through 5); Pumps, over 3" (1 to 3 not to exceed a total of 300 ft.); Pumps, Well Points; Vacuum Trucks (excluding hose work); Welding Machines (2 through 5); Winches, 4 Small Electric Drill Winches.

Class 5. SkidSteer Loader (all); Brick Forklifts; Oilers.

Class 6. Field Mechanics and Field Welders

Class 7. Dowell Machine with Air Compressor; Gradall and machines of like nature.

TRUCK DRIVER - BUILDING, HEAVY AND HIGHWAY CONSTRUCTION

Class 1. Two or three Axle Trucks. A-frame Truck when used for transportation purposes; Air Compressors and Welding Machines, including those pulled by cars, pick-up trucks and tractors; Ambulances; Batch Gate Lockers; Batch Hopperman; Car and Truck Washers; Carry-alls; Fork Lifts and Hoisters; Helpers; Mechanics Helpers and Greasers; Oil Distributors 2-man operation; Pavement Breakers; Pole Trailer, up to 40 feet; Power Mower Tractors; Self-propelled Chip Spreader; Skipman; Slurry Trucks, 2-man operation; Slurry Truck Conveyor Operation, 2 or 3 man; Teamsters; Unskilled Dumpman; and Truck Drivers hauling warning lights, barricades, and portable toilets on the job site.

Class 2. Four axle trucks; Dump Crets and Adgetors under 7 yards;

Dumpsters, Track Trucks, Euclids, Hug Bottom Dump Turnapulls or Turnatrailers when pulling other than self-loading equipment or similar equipment under 16 cubic yards; Mixer Trucks under 7 yeards; Ready-mix Plant Hopper Operator, and Winch Trucks, 2 Axles.

Class 3. Five axle trucks; Dump Crets and Adgetors 7 yards and over; Dumpsters, Track Trucks, Euclids, Hug Bottom Dump Turnatrailers or turnapulls when pulling other than self-loading equipment or similar equipment over 16 cubic yards; Explosives and/or Fission Material Trucks; Mixer Trucks 7 yards or over; Mobile Cranes while in transit; Oil Distributors, 1-man operation; Pole Trailer, over 40 feet; Pole and Expandable Trailers hauling material over 50 feet long; Slurry trucks, 1-man operation; Winch trucks, 3 axles or more; Mechanic--Truck Welder and Truck Painter.

Class 4. Six axle trucks; Dual-purpose vehicles, such as mounted crane trucks with hoist and accessories; Foreman; Master Mechanic; Self-loading equipment like P.B. and trucks with scoops on the front.

TERRAZZO FINISHER

The handling of sand, cement, marble chips, and all other materials that may be used by the Mosaic Terrazzo Mechanic, and the mixing, grinding, grouting, cleaning and sealing of all Marble, Mosaic, and Terrazzo work, floors, base, stairs, and wainscoting by hand or machine, and in addition, assisting and aiding Marble, Masonic, and Terrazzo Mechanics.

Other Classifications of Work:

For definitions of classifications not otherwise set out, the Department generally has on file such definitions which are available. If a task to be performed is not subject to one of the classifications of pay set out, the Department will upon being contacted state which neighboring county has such a classification and provide such rate, such rate being deemed to exist by reference in this document. If no neighboring county rate applies to the task, the Department shall undertake a special determination, such special determination being then deemed to have existed under this determination. If a project requires these, or any classification not listed, please contact IDOL at 217-782-1710 for wage rates or clarifications.

LANDSCAPING

Landscaping work falls under the existing classifications for laborer, operating engineer and truck driver. The work performed by landscape plantsman and landscape laborer is covered by the existing classification of laborer. The work performed by landscape operators (regardless of equipment used or its size) is covered by the classifications of operating engineer. The work performed by landscape truck drivers (regardless of size of truck driven) is covered by the classifications of truck driver.

STATE OF ILLINOIS)
)SS
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

I, Dean Elger, the duly qualified and acting Secretary of the Board of Education of Glen Ellyn School District Number 41, DuPage County, Illinois, do hereby certify that attached hereto is a true and correct copy of a Resolution entitled:

"A RESOLUTION ADOPTING THE PREVAILING WAGE RATES FOR LABORERS, WORKERS AND MECHANICS EMPLOYED ON PUBLIC WORKS OF GLEN ELLYN SCHOOL DISTRICT NUMBER 41, DUPAGE COUNTY, ILLINOIS"

which Resolution was duly adopted by said Board of Education at a regular meeting held on the 10th day of June, 2013.

I do further certify that a quorum of said Board of Education was present at the said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand this 10th day of June, 2013.

Dean Elger
Secretary, Board of Education

NOTICE OF SCHOOL TREASURER AND TREASURER'S BOND(S)

Date: June 10, 2013

School district name and number and address:

Glen Ellyn School District 41

793 N. Main Street

Glen Ellyn, IL 60137

Treasurer's name and phone:

Robert J. Ciserella (630) 534-7220

Treasurer's date of election or appointment:

July 1, 2013

Treasurer's date of expiration of office (if applicable):

June 30, 2014

The maximum amount of bonds, notes, mortgages, moneys and effects of which the treasurer shall have custody at any one time during this school year is anticipated to be:

$ 18,000,000

The amount of the bond(s) for said treasurer has been fixed at $ 4,500,000 which is at least *25%* of the above amount and which said bond(s) being a surety bond(s) we have purchased and submit for approval as follows: **(An original of the Bond must be on file in the Regional Superintendent's Office, as well as an original Rider when applicable.)**

Surety Company	Amount of Bond	Issuance Date	Expiration Date
Liberty Mutual Insurance	$ 4,500,000	July 1, 2013	Continuing

We affirm that the above information is accurate and current.

School Board President

School Board Secretary

Return completed form by June 16 to: Darlene J. Ruscitti, Ed.D., Regional Superintendent
DuPage County Regional Office of Education
421 N. County Farm Road
Wheaton, IL 60187

RESOLUTION

WHEREAS, the School Code of Illinois requires a Class I county school unit to appoint a Treasurer to serve at the pleasure of the Board as the lawful custodian of all school funds, and

WHEREAS, the School Code of Illinois requires the Board to fix the compensation for such services provided, and

WHEREAS, the School Code of Illinois requires the Board to fix the amount of the bond for the Treasurer equal to the current total of bonds, notes, moneys, and effects, and

WHEREAS, Section 8 of the School Code of Illinois requires the Board to designate a depository situated in the State of Illinois, in which school funds and moneys in the custody of the Treasurer shall be kept;

NOW, THEREFORE, BE IT RESOLVED that:

1. The Board of Education of School District No. 41 of DuPage County has this day, in compliance with the provisions of the School Code of Illinois, appointed Robert J. Ciserella, whose mailing address is 793 N. Main Street, Glen Ellyn, Illinois 60137, as our School Treasurer for a term of One (1) year beginning July 1, 2013, through June 30, 2014.
2. The depository for the school funds for said school district shall continue to be MB Financial Bank, 6111 North River Road, Rosemont, Illinois, 60018, and any other depositories as approved by the Board of Education at its regular business meeting during the term of office.
3. The Treasurer's bond shall be executed with a surety company authorized to do business in the State of Illinois for a fixed amount of $4,500,000.
4. The Notice of Appointment of the School Treasurer and the Bond of the Treasurer shall be filed with the Regional Office of Education, DuPage County.

Dated: June 10, 2013

Dean Elger
Secretary to the Board of Education
Glen Ellyn School District 41

Attachment A - Proposed Process for Teacher/Parent Partnership in Regards to Independent Reading

In order to strengthen the partnership between teachers, parents and students concerning independent reading, the literacy department of Hadley Junior High will implement the following process:

1. Utilize a standard letter (see Attachment B) describing the classroom library and the importance of parents monitoring their child's independent reading. This letter would require a parent's signature indicating they had read the letter.
    1. This letter will be distributed to students in literacy class prior to Curriculum Night.
    2. Teachers will enter this letter as an assignment into Pinnacle in order to alert parents that this is a required assignment. A 0 would indicate that the teacher has not yet received the signed letter.
    3. A copy of the letter will be made available to parents who have not returned the signed portion during Curriculum Night.
    4. Teachers will send an email to the parents of those students who fail to return the signed letter on the due date. The email would contain the text of the letter as well as an attachment of the letter. Parents would have two options to respond: 1) print, sign, and return the document to the teacher via their child, or 2) respond to the email stating they had read the letter. A paper copy will be provided to those parents who do not have email access.
    5. A copy of the letter will be posted on literacy teachers' websites.
2. Revise ***The Art of Choosing a Book*** to include the following (See Attachment C):
    1. The following paragraph explaining the differences between the LMC library and the classroom library.

       Classroom libraries provide one avenue for selecting independent reading books as does the Hadley Library Media Center; however each serves a unique purpose. Hadley's Library Media Center houses a collection that serves three grade levels. These volumes support curricular goals, student inquiry, and foster an appreciation for literature for the general interests of 1200 students. The classroom library serves a different, yet crucial role. Classroom teachers choose and curate books for their libraries based on their knowledge of their students' interest and reading levels, taking into account their intellectual and social-emotional development. As a result, a classroom collection, by definition, would seek not to simply replicate the library's collection, but to add to the diversity of materials from which students have an option to choose.

    2. Addition of links to the balanced literacy framework where parents can obtain information about the literacy curriculum including the role of independent reading.
3. Send ***The Art of Choosing a Book*** home at the beginning of each trimester both in print and via email with a reminder that we (teacher and parent) share responsibility for guiding students with book selection; however parents have the final decision regarding what their child reads. This will also be available at Curriculum Night.
4. Post ***The Art of Choosing a Book*** with the links for review sites on ALL websites including teacher websites, Hadley Junior High's homepage, and the LMC's homepage.

Attachment B

[Date]

Dear Parents/Guardians:

In my Literacy classes this year, students exercise free choice with regard to their independent reading requirements. Students will, with my guidance, set specific goals for their independent reading including the number of books and genres to read. Goals like these help to foster the habit of reading and improve students' reading abilities. By requiring them to read both at school and at home, I am giving my students the best opportunity to succeed and excel; research clearly supports volume of reading as the number one contributor to vocabulary growth and academic achievement.

In an effort to help my students achieve their reading goals, I have an extensive classroom library. My library shelves contain books with a variety of reading levels, some with mature content. These books are intended to challenge, engage, and satisfy students who are seeking complex material, either in content or reading level. Because the middle school years are the time during which your child is "coming of age", the topic of interest for him or her may begin to shift. It is important to know that some of the books your child may choose to read may address a variety of issues, including, but not limited to sex, drugs, mental illness, and violence. Some may include strong language. As a result, parents should engage in discussions with their child about their independent reading selections and be aware of the book their child is reading. You may do this by simply asking to see the book that your child is currently reading or asking to see his or her Books Read list. If your child wants to read something you do not want him or her to read, please let me know immediately, and I will suggest alternative titles.

I am looking forward to my students achieving their reading goals, and I know we will have an exciting, rewarding, and successful year. Thank you for your continued support and cooperation. If you have any questions or comments, please don't hesitate to indicate those below or contact me via email at *[teacher email address]*.

Sincerely,

[Teacher's Name]
Literacy Department
Hadley Junior High
[Teacher's phone number]

I have read the notification regarding independent reading.

Parent Signature ______________________ Date ________

Comments:

Attachment C

The Art of Choosing a Book

There are several challenges that arise when selecting literature for junior high students. Students are coming of age and it is at this juncture that adolescents begin moving toward more mature content. Young people are moving into social circles that will expose them to a myriad of issues, some wonderful, and others challenging. Literature provides them the unique opportunity to be exposed to ideas and issues without risk. As readers, students can observe the characters within these books as they struggle with the issues society presents. Young adult literature explores the dangers and wonders the world has to offer. The themes from these novels often present moral and ethical conflicts as well as their consequences. The lessons that can be garnered from these texts provide necessary information for the student as they mature and are confronted with some of the same challenges/issues in real life. This is one of the ways in which the school can help our students grapple with difficult issues and provide strategies.

We recognize that not all junior high students mature at the same rate. Some adolescents are already struggling with complex issues that others do not know exist. As a public school we have the responsibility to meet children where they are and provide literature that meets their needs, addresses their concerns, and piques their interest. Literacy teachers assist students in making the best book choice decisions.

Please know that there are two libraries available from which your child can select their independent reading books. Each serves a unique purpose. Hadley's Library Media Center houses a collection that serves three grade levels. These volumes support curricular goals, student inquiry, and foster an appreciation for literature for the general interests of 1200 students. The classroom library serves a different, yet crucial role. Classroom teachers choose and curate books for their libraries based on their knowledge of their students' interest and reading levels, taking into account their intellectual and social-emotional development. As a result, a classroom collection, by definition, would seek not to simply replicate the library's collection, but to add to the diversity of materials from which students have an option to choose.

Therefore, parents need to be aware of the book choices their children are making because ultimately it is the parents' decision as to the appropriateness of the book for their child. In order to assist you in this decision making process, the following links to book reviews are provided below:

Booklist Online
http://www.booklistonline.com/greatreads

Hadley LMC: Novelist
http://web.ebscohost.com/novpk8/search?sid=a88d1971-52c4-4f18-bc09-bbd0db09781c%40sessionmgr14&vid=1&hid=9
For Novelist use the following login information:
wmhadley
wildcats

Commensensemedia
http://www.commonsensemedia.org

If you would like further information about District 41's Balanced Literacy Framework and the role of independent reading within that framework, please consult the links below.

Literacy Curriculum
http://www.d41.org/curriculum_parents_lit.htm

Monthly Enrollment Report
5/31/2013

School	Grade	Total Enrollment	Enrollment/section						Self Contained Spec Ed
Abraham Lincoln	K	86	21	21	22	22			
	1	101	20	20	20	21	20		
	2	111	22	23	23	22	21		
	3	94	24	25	**23**	**22**			
	4	107	**23**	**21**	**21**	**21**	**21**		
	5	99	25	25	24	25			
Total Enrollment:		598							
April 30		*599*							
Benjamin Franklin	K	89	23	21	24	21			
	1	94	22	21	22	23			6
	2	78	19	17	19	19			4
	3	101	26	25	25	24			1
	4	109	27	25	27	27			3
	5	104	**25**	**25**	**24**	**25**			5
Total Enrollment:		575							
April 30		*575*							
Churchill	K	103	23	21	20	21	18		
	1	115	19	21	20	16	20	19	
	2	85	22	**23**	**21**	**19**			
	3	113	5	21	**21**	**22**	**21**	**23**	
	4	104	5	19	20	17	22	21	
	5	93	24	22	23	24			
	PreK	40							
Total Enrollment:		653							
April 30		*654*							
Forest Glen	K	84	20	19	20	18			7
	1	71	23	23	24				1
	2	85	21	21	21	20			2
	3	94	24	23	**24**	**23**			
	4	83	28	27	28				
	5	84	29	27	**28**				
	PreK/EC	95							
Total Enrollment:		596							
April 30		*595*							

School	Grade	Total Enrollment	Enrollment/Team						Self Contained Spec Ed	
Hadley	6	417							1	**add 1 5th**
	7	398							6	**grd for GIP**
	8	415							7	
Total Enrollment		1,230								
April 30		*1,233*								

PORTABLES 1-4 HOUSE 6TH, 7TH AND 8TH GRADE MATH
PORTABLES 5-10 HOUSE 6TH GR. MATH & 7TH-8TH SOCIAL STUDIES

District Total	Current	*4/30/2013*
EC/Pre-K	135	134
K	362	362
1	381	382
2	359	359
3	402	402
4	403	404
5	380	380
6	417	417
7	398	400
8	415	416
Grand Total	3,652	3,656

Special Education:
Churchill: PreK
Franklin: MIP
Forest Glen: PreK/EC/PreK Tuition, MIP
Hadley: MIP, GIP, ED (Emotional Disorders)

Note: Shaded and bold numbers indicate children who are in mobile classrooms.

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 _______ day of _______________, _______.

____
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).):*

[X] (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):*

[X] (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.

[X] (b) **Not participate.** Does not permit Independent Contractors to participate in the Plan.

[ ] (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):*

[X] (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)*:

[X] (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 ______________.

[X] (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 ______.

[X] (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)*:

[X] (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.

[X] (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):*

[X] (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)):*

[X] (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.

[X] (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)):*

[X] (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.

[X] (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.

[X] (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.

[X] (b) **Unforeseeable emergency**. A Participant may elect a distribution from his/her Account in accordance with Plan Section 4.05(A).

[X] (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))*:

[X] (1) **Participant election.** The Participant may elect to receive all or any portion of his/her Account.

[X] (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.

[X] (e) **Distribution of Rollover Contributions.** A Participant *(Choose one of (1) or (2))*:

[X] (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))*:

[X] (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 __________.

[X] (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.]*

[X] (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))*:

[ ] (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.** The 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))*:

[X] (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).*

[X] (a) **Custodial account(s).**

[X] (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.]

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), means180 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 _______ day of _______________, _______.

____
Dean Elger, Secretary

105680 HEART/WRERA

**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 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

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 employ 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 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 <u>SALARY REDUCTION CONTRIBUTIONS</u>. 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 <u>MATCHING CONTRIBUTIONS</u>. 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 <u>NORMAL LIMITATION</u>. 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 <u>NORMAL RETIREMENT AGE CATCH-UP CONTRIBUTION</u>. 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

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)(ii)(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 a 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 401(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 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 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 <u>DIRECT ROLLOVER OF ELIGIBLE ROLLOVER DISTRIBUTIONS – GOVERNMENTAL PLAN.</u>

(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 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 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 descendents); 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.

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

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).

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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.

<u>WITNESSETH</u>

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. <u>TERMS OF MEAL SERVICE</u>. 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. <u>FOOD SERVICE REQUIREMENTS</u>. 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 be 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 2013-2014school 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 2013-2014school year based upon any differences between the 2012-2013school year and the 2013-2014School 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 of 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: ______________________

Attest: ___________________
Its: ______________________

Date: _____________

Glen Ellyn School District 41

2014
Tentative Budget Summary

June 10, 2013

Glen Ellyn School District 41
2013-2014 Tentative Budget

Table of Contents

Contact:
Dr. Ann Riebock
Superintendent
Central Services Office
793 North Main Street
Glen Ellyn, Il 60137
630-790-6400

Glen Ellyn
School District 41
2013-2014
Tentative Budget - Fund Summary

	Education Fund	Operations & Maintenance	Debt Service *	Transportation	IMRF/Soc Sec	Capital Projects/ Developer Donations	Working Cash	Tort	Fire Prevention Safety	Totals
Cash Balance as of 6/30/2013	26,291,838	3,839,680	716,880	861,400	965,762	56,778	3,316,995	5,553	-	36,054,886
	-	-	-	-	-	-	-	-	-	-
Revenue 2013-2014	41,355,764	2,946,250	3,140,948	1,423,997	1,235,309	21,500	36,208	1,208	-	50,161,184
Expenditures 2013-2014	40,625,776	3,827,263	3,109,850	1,273,737	1,254,475	-	-	-	-	50,091,101
Excess (Deficit) for the Year	729,988	(881,013)	31,098	150,260	(19,166)	21,500	36,208	1,208	-	70,083
Projected Ending Cash Balances	27,021,826	2,958,667	747,978	1,011,660	946,596	78,278	3,353,203	6,761	-	36,124,969
Less:										
Projected June 2014 Taxes Received	17,523,830	1,438,375	1,434,374	497,100	547,640	-	604	604		21,442,527
Future Capital Projects Allocations										
Undesignated Fund Balance	9,497,996	1,520,292	(686,396)	514,560	398,956	78,278	3,352,599	6,157	-	14,682,442
Individual Projected Fund Balance Comparisons										
% of Expenditures	23.38%	39.72%	-22.07%	40.40%	31.80%	0.00%	0.00%	0.00%	0.00%	29.31%
% of Operating Expenditures										25.40%

* The debt service cash balance of $716,880 does not include the receipt of estimated June taxes to follow past practices.

Glen Ellyn
School District #41
2013-2014
Tentative Budget - Fund Summary

	2012-2013 Amended Budget	2013-2014 Tentative Budget	Amount Change (Amended to Tentative)	% Change (Amended to Tentative)
Revenues				
Education	40,118,382	41,355,764	1,237,382	3.08%
Operations & Maintenance	2,776,842	2,946,250	169,408	6.10%
Transportation	1,438,049	1,423,997	(14,052)	-0.98%
Bond & Interest	272,200	3,140,948	2,868,748	1053.91%
IMRF/Social Security	1,222,606	1,235,309	12,703	1.04%
Capital Projects/Developer Donations	21,500	21,500	-	0.00%
Working Cash	36,298	36,208	(90)	-0.25%
Tort	1,298	1,208	(90)	
Fire Prevention & Safety	-	-	-	
Total	45,887,175	50,161,184	4,274,009	9.31%
Expenditures				
Education	38,588,548	40,625,776	2,037,228	5.28%
Operations & Maintenance	3,723,522	3,827,263	103,741	2.79%
Transportation	1,284,741	1,273,737	(11,004)	-0.86%
Bond & Interest	2,997,652	3,109,850	112,198	3.74%
IMRF/Social Security	1,206,224	1,254,475	48,251	4.00%
Capital Projects/Developer Donations	-	-	-	0.00%
Working Cash	-	-	-	0.00%
Tort	-	-	-	0.00%
Fire Prevention & Safety			-	
Total	47,800,687	50,091,101	2,290,414	4.79%
Surplus (Deficit)				
Education	1,529,834	729,988		
Operations & Maintenance	(946,680)	(881,013)		
Transportation	153,308	150,260		
Bond & Interest	(2,725,452)	31,098		
IMRF/Social Security	16,382	(19,166)		
Capital Projects/Developer Donations	21,500	21,500		
Working Cash	36,298	36,208		
Tort	1,298	1,208		
Fire Prevention & Safety	-	-		
Total	(1,913,512)	70,083		

Glen Ellyn
School District #41
2013-2014
Tentative Budget - Revenues

		10	20	30	40	50	60	70	80		
	Description	Education Fund	Operations & Maintenance	Debt Service	Transportation	IMRF/Soc Sec	Capital Projects	Working Cash	Tort	Fire Prevention Safety	Total
	Local Revenues										
-	General Property Tax Levy	35,052,660	2,877,250	2,868,948	994,700	1,096,279		1,208	1,208		42,892,253
1140	Special Ed Levy	297,400									297,400
	Total Property Tax Levies	35,350,060	2,877,250	2,868,948	994,700	1,096,279	-	1,208	1,208	-	43,189,653
1230	Corporate Personal Property Taxes	790,000				137,530					927,530
1342	Special Ed Tuition	289,585									289,585
1510	Interest Income	109,000	9,000	4,000	1,500	1,500	500	35,000	-		160,500
1611	Food Service - Hadley	692,550									692,550
1690	Milk Program - K-5	22,600									22,600
1720	Student Fees	402,200			30,500						432,700
1910	Building Rentals	-									-
1999	Other Revenues	30,000	60,000	268,000	500	-	21,000				379,500
	Total Other Local Revenue	2,335,935	69,000	272,000	32,500	139,030	21,500	35,000	-	-	2,904,965
	Total Local Revenue	37,685,995	2,946,250	3,140,948	1,027,200	1,235,309	21,500	36,208	1,208	-	46,094,618
	State Revenues										
3001	General State Aid	1,322,000									1,322,000
	Restricted Grants-In-Aid										
3100-3199	Special Education	1,285,563									1,285,563
3305/3310	Bilingual/ESL	249,214									249,214
3360	Free Lunch/Milk	3,700									3,700
3500	Regular Transportation				25,000						25,000
3510	Spec Ed Transportation				371,797						371,797
3705	Pre-K At Risk	31,266			-	-					31,266
3715	Reading Improvement	-				-					-
3775	Safety/ADA Block Grant	-				-					-
3999	Library Grant	2,735									2,735
3999	Other State Revenue	21,000									21,000
	Total Restricted Grants-In-Aid	1,593,478	-	-	396,797	-	-	-	-	-	1,990,275
	Total State Revenue	2,915,478	-	-	396,797	-	-	-	-	-	3,312,275
	Federal Revenues										
4100	Title V - Innovative Programs										-
4210	NSLP Reimbursement	200,000									200,000
4215	Milk Program - K-5	26,135									26,135
4300	Title I - Low Income	215,776									215,776
4400	Title IV - Safe Schools	-			-						-
4850	ARRA IDEA Flow-Thru	-									-
4905	Title III - Emergency Immigrant	-									-
4909	Title III - English Language	68,550			-						68,550
4932	Title II - Teacher Quality	109,830			-						109,830
4991	Medicaid - Admin Outreach	120,000				-					120,000
4999	Other Federal Revenue	14,000									14,000
	Total Federal Revenue	754,291	-	-	-	-		-	-	-	754,291
											-
	Total Revenues	41,355,764	2,946,250	3,140,948	1,423,997	1,235,309	21,500	36,208	1,208	-	50,161,184
											-

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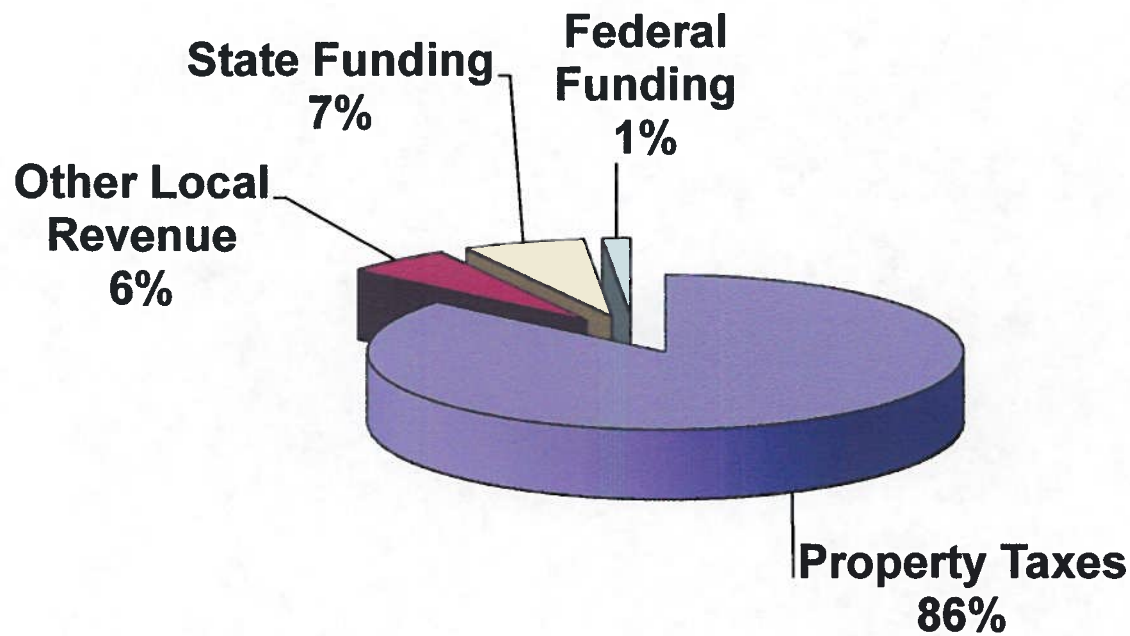
2013-2014 Tentative Budget Revenues - All Funds



Glen Ellyn
School District 41
2013-2014
Tentative Budget - Expenditures

Function	Description	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies/ Materials	500 Equipment	600 Other Objects	Total
Education Fund								
Direct Instruction Programs								
1100	Regular Instruction	15,356,814	1,923,858	70,887	749,909	75,100	3,000	18,179,568
1125	Pre-K At Risk	192,558	29,984	-	9,265	-	-	231,807
1200	Special Programs							
	EBD/GIP/MIP	777,167	192,378	2,250	18,250	-	-	990,045
	ECE	297,427	56,526	500	5,000	1,000	-	360,453
	Resource/Inclusion	1,591,388	249,425	2,510	29,375	12,100	-	1,884,798
1251	Title I	107,486	22,119	13,341	526	-	-	143,472
1252	Reading Improvement Program	274,042	37,569	-	-	-	-	311,611
1500	Interscholastic	92,239	1,138	6,500	21,950	2,500	4,900	129,227
1600	Summer School	9,212	118	-	-	-	-	9,330
1650	Gifted	522,970	69,077	420	1,680	-	-	594,147
1800	ESL/Bi-Lingual	1,484,357	188,317	114,357	22,040	-	500	1,809,571
1912	Spec Ed Tuition Private Facility	-				-	550,000	550,000
	Sub-total	20,705,660	2,770,509	210,765	857,995	90,700	558,400	25,194,029
Support Services - Student								
2110	Social Work Services	575,202	88,893	1,010	6,500	-	-	671,605
2120	Guidance Services	321,693	33,427		500	-	-	355,620
2130	Health Services	400,804	83,919	1,810	5,950	500	-	492,983
2140	Psychological Services	340,400	27,856	5,850	6,000		-	380,106
2142	Pre-School Screening	-	-	500	500	-	-	1,000
2150	Speech Services	462,109	60,534	1,810	5,680	-	-	530,133
	Sub-total	2,100,208	294,629	10,980	25,130	500	-	2,431,447
Support Services - Instructional Staff								
2210	Improvement of Instruction	311,000	42,741	133,983	55,000	-	2,000	544,724
2220	Educational Media Services	797,319	148,669	33,033	75,457	4,816	-	1,059,294
2230	Assessment Services			5,200	1,000			6,200
	Sub-total	1,108,319	191,410	172,216	131,457	4,816	2,000	1,610,218
Support Services - General Administration								
2310	Board of Education Services	-	135,861	565,006	18,685	-	15,000	734,552
2320	Executive Administration Services	348,780	80,332	28,500	7,700	1,000	6,075	472,387
2330	Special Area Administration Services	174,604	51,796	5,000	5,000	-	2,000	238,400
	Sub-Total	523,384	267,989	598,506	31,385	1,000	23,075	1,445,339
Support Services - Building Administration								
2410	Office of the Principal	1,694,094	389,181	11,600	2,100	500	4,600	2,102,075
Support Services - Business								
2510	Direction of Business	135,408	35,364	1,750	100		500	173,122
2520	Fiscal Services	245,700	46,594	51,700	21,100	1,000	36,000	402,094
2540	Building Operations	1,234,421	309,378	515	-	-	-	1,544,314
2560	Food Services	264,839	704	670,000	22,600	-	900	959,043
2570	Internal Services	-	-	107,680	-	-	-	107,680
	Sub-total	1,880,368	392,040	831,645	43,800	1,000	37,400	3,186,253
Support Services Central								
2620	Planning, Research, Development	110,805	1,221	94,590	42,250	-	1,750	250,616
2630	Information Services	110,588	13,859	17,750	1,000	-	750	143,947
2640	Human Resources	369,379	50,158	40,300	3,750	-	5,000	468,587
2660	Network/IT Services	413,639	56,101	1,070,000	400,000	102,400	400	2,042,540
	Sub-total	1,004,411	121,339	1,222,640	447,000	102,400	7,900	2,905,690
Community Services								
3000	Community Services	135,638	22,426	11,375	5,776	12,510	-	187,725
Payments to Other Local Education Agencies								
4120	Payments to Other Entities	-	-	45,000	-	-	-	45,000

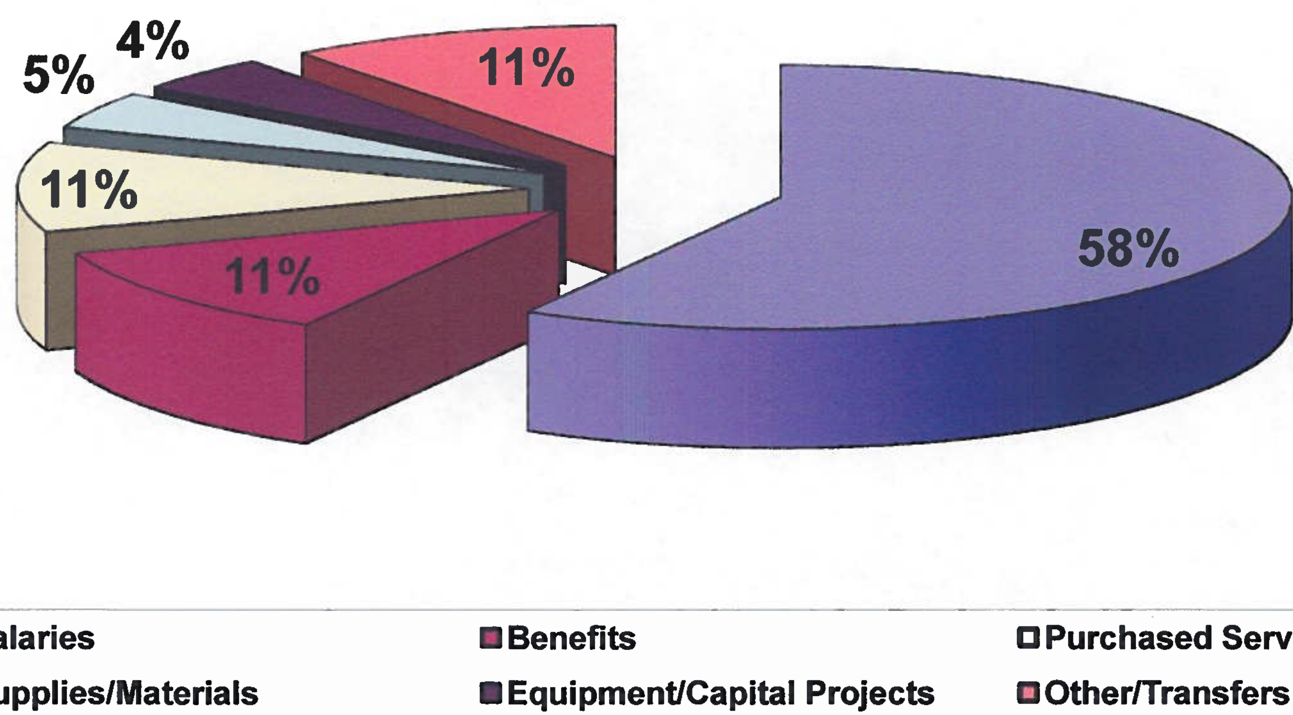
Glen Ellyn
School District 41
2013-2014
Tentative Budget - Expenditures

Function	Description	Salaries	Benefits	Purchased Services	Supplies/ Materials	Equipment	Other Objects	Total
4220	Special Education Tuition						1,250,000	1,250,000
	Sub-total	-	-	45,000	-	-	1,250,000	1,295,000
8000	Lease Payments						268,000	268,000
	Sub-total						268,000	268,000
Total Education Fund		29,152,082	4,449,523	3,114,727	1,544,643	213,426	2,151,375	40,625,776
	Operations & Maintenance Fund							
2540	Operation & Maintenace of Facilties			439,905	738,742	239,472	3,319	1,421,438
	Modular Classroom Leases			142,700				142,700
	Utilities			532,125				532,125
	Furniture/Fixtures/Equipment					565,000		565,000
	Capital Projects					1,166,000		1,166,000
Total Operations & Maintenace Fund		-	-	1,114,730	738,742	1,970,472	3,319	3,827,263
	Bond & Interest Fund							
5220	Bond Interest	-	-	1,850	-	-	932,343	934,193
5270	Capital Leases Interest						20,000	20,000
5320	Bond Principal - Principal	-	-	-	-	-	1,907,657	1,907,657
5370	Capital Leases Principal						248,000	248,000
Total Bond & Interest Fund		-	-	1,850	-	-	3,108,000	3,109,850
	Transportation Fund							
2550	Pupil Transportation							
	Regular	5,874	64	682,799				688,737
	Pre-K At Risk			65,000				65,000
	Special Education			520,000				520,000
Total Transportation Fund		5,874	64	1,267,799	-	-	-	1,273,737
	IMRF/Social Security Fund							
Direct Instruction Programs								
1100	Regular Instruction		293,218	-	-	-	-	293,218
1125	Pre-K At Risk		20,727					20,727
1200	Special Programs	-	135,437	-	-	-	-	135,437
1225	ECE		18,042					18,042
1251	Title I	-	20,718	-	-	-	-	20,718
1252	Reading Improvement		26,460					26,460
1500	Interscholastic	-	1,782	-	-	-	-	1,782
1600	Summer School	-	134	-	-	-	-	134
1650	Gifted	-	7,643	-	-	-	-	7,643
1800	ESL/Bi-Lingual	-	41,374	-	-	-	-	41,374
	Sub-total	-	565,535	-	-	-	-	565,535
Support Services - Student								
2110	Social Work Services	-	8,886	-	-	-	-	8,886
2120	Guidance Services	-	4,755	-	-	-	-	4,755
2130	Health Services	-	24,341	-	-	-	-	24,341
2140	Psychological Services	-	4,292	-	-	-	-	4,292
2142	Pre-School Screening		471					471
2150	Speech Services	-	6,830	-	-	-	-	6,830
	Sub-total	-	49,575	-	-	-	-	49,575
Support Services - Instructional Staff								
2210	Improvement of Instruction	-	7,640	-	-	-	-	7,640
2220	Educational Media Services	-	37,989	-	-	-	-	37,989
2230	Assessment Services	-		-	-	-	-	-

Glen Ellyn
School District 41
2013-2014
Tentative Budget - Expenditures

Function	Description	Salaries	Benefits	Purchased Services	Supplies/ Materials	Equipment	Other Objects	Total
	Sub-total	-	45,629	-	-	-	-	45,629
Support Services - General Administration								
2310	Board of Education Services	-	-	-	-	-	-	-
2320	Executive Administration Services	-	32,984	-	-	-	-	32,984
2330	Special Area Administration Services	-	12,804	-	-	-	-	12,804
	Sub-Total	-	45,788	-	-	-	-	45,788
Support Services - Building Administration								
2410	Office of the Principal	-	69,170	-	-	-	-	69,170
Support Services - Business								
2510	Direction Business Services	-	2,082	-	-	-	-	2,082
2520	Fiscal Services	-	60,089	-	-	-	-	60,089
2540	Building Services	-	217,025	-	-	-	-	217,025
2550	Transportation Services	-	73	-	-	-	-	73
2560	Food Services	-	28,273	-	-	-	-	28,273
	Sub-total	-	307,542	-	-	-	-	307,542
Support Services Central								
2620	Planning, Research, Development	-	7,659	-	-	-	-	7,659
2630	Information Services	-	21,656	-	-	-	-	21,656
2640	Human resources	-	24,660	-	-	-	-	24,660
2660	Network/IT Services	-	93,996	-	-	-	-	93,996
	Sub-total	-	147,971	-	-	-	-	147,971
Community Services								
3000	Community Services	-	23,265	-	-	-	-	23,265
Total IMRF/Social Security Fund		-	1,254,475	-	-	-	-	1,254,475
Capital Projects/Developer Donations								
2530	Hadley Addition							-
	Hadley Addition - ARRA Funds							-
Total Cap Proj/Develper Donations Fund		-	-	-	-	-	-	-
	Tort Imunity Fund							
	Workers' Compensation Insurance			-				-
	Liability Insurance			-				-
Total Tort Immunity Fund		-	-	-	-	-	-	-
Grand Total All Expenditures All Funds		29,157,956	5,704,062	5,499,106	2,283,385	2,183,898	5,262,694	50,091,101

2013-2014 Tentative Budget Expenditures - All Funds



GLen Ellyn
School District 41
2013-2014
Tentative Budget - Comparisons by Category

	2012-2013 Amended Budget	2013-2014 Tentative Budget	Amount Change (Amended to Tentative)	% Change (Amended to Tentative)	Amount Change Expressed as a % of Total Tentative Budget
Revenues					
Property Taxes	38,941,094	43,189,653	4,248,559	10.91%	8.47%
Other Local Revenues	2,904,515	2,904,965	450	0.02%	0.00%
State Funding	3,287,275	3,312,275	25,000	0.76%	0.05%
Federal Funding	754,291	754,291	-	0.00%	0.00%
Total	45,887,175	50,161,184	4,274,009	9.31%	8.52%
Expenditures					
Salaries	27,899,880	29,157,956	1,258,076	4.51%	2.51%
Benefits	5,598,057	5,704,062	106,005	1.89%	0.21%
Purchased Services	5,122,530	5,499,106	376,576	7.35%	0.75%
Supplies/Materials	2,279,445	2,283,385	3,940	0.17%	0.01%
Capital Equipment/Projects	1,876,407	2,183,898	307,491	16.39%	0.61%
Other/Dues & Fees/Transfers	5,024,368	5,262,694	238,326	4.74%	0.48%
Total	47,800,687	50,091,101	2,290,414	4.79%	4.57%

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 25th 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 GateHouse Media Suburban Newspapers (d/b/a Suburban Life Publications), being a newspaper 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, 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 12th day of August, 2013, at the Central Services Office, 793 North Main Street, Glen Ellyn, Illinois, in School District 41.

Dated this 24th day of June, 2013.

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President, Board of Education
Glen Ellyn School District 41

ATTEST:

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Secretary, Board of Education