

# WYOMING CENTRAL SCHOOL BOARD OF EDUCATION

Goal Setting Workshop

5:30 PM

REGULAR MEETING

6:00 PM

September 14, 2023

I.	Pledge of Allegiance		
II.	Call to Order		
III.	Agenda: Additions or Deletions	1 ___	2 ___
IV.	Presentations:		
A.	Annual Audit Report dated 6/30/23		
B.	Megan Ripstein, Alexander Central School Teacher, Olivia Lamar, 5th grade teacher- 5/6 grade Boston Trip		
V.	Public Forum		
VI.	Board Discussion		
VII.	President's Report		
VIII.	Superintendent's Report		
IX.	Treasurer's Report		
X.	Consent Items	1 ___	2 ___
A.	Approve minutes of the 8/10/23 regular meeting		
B.	Approve Treasurer's Report & Budget by Function Jul 2023		
C.	Approve Annual Audit Report dated 6/30/23		
D.	Approve STAR Reimbursement Forms for 2023-2024		
E.	Approve Emergency Response Plan		
F.	Approve Intermunicipal Cooperative Agreements regarding Special Education Placements between Wyoming CSD and Livonia CSD for 2023-2024		
G.	Approve Transportation Agreement between Wyoming CSD and Pavilion CSD for 2023-2024		

	H. Be it RESOLVED, the Board of Education approves to transfer \$129,361 of the unassigned general fund balance from the 2022-23 fiscal year to the 2021 Building Capital Reserve Fund at June 30, 2023		
	I. Be it RESOLVED, the Board of Education approves to transfer \$597,832 of the unassigned general fund balance from the 2022-23 fiscal year to the 2023 Building Capital Reserve Fund at June 30, 2023		
	J. Approve Flexible Benefits Plan Document revised 10/01/23		
	XI. Old Business		
	XII. New Business		
	A. Approve Policy Committee Meeting on 10/12/23 @ 5:30 PM	1__	2__
	XIII. Executive Session	1__	2__
	XIV. Personnel	1__	2__
	XV. CSE/CPSE	1__	2__
	Adjournment	1__	2__

**Wyoming Central School**

**Wyoming, New York**

**Board of Education**

**Code of Conduct**

**Public Hearing**

**August 10, 2023**

A public hearing to review the Code of Conduct was held on August 10, 2023 at 5:45 p.m. in the school conference room.

The Superintendent presented the revised Code of Conduct.

In attendance were: Board of Education members, Superintendent, Treasurer and District Clerk.

Respectfully submitted,

Nancy Norton

District Clerk

**Wyoming Central School**

**Wyoming, New York**

**Board of Education**

**Regular Meeting**

**August 10, 2023**

**Members present:** Kaitlyn Bush, Benjamin Chamberlain, Haley Tygart, Rudd Wetherwax, Nicole White

**Members absent:** Jessica Merrill, Barry True

**Others present:** Emily Herman, Joelle Stroud, Nancy Norton

**Guests:** None.

**Call to Order:** The meeting was called to order at 6:01 p.m. by Mr. Chamberlain, Board President.

**Approval of Agenda:** Resolved, the Board approves the agenda on motion by Mrs. Tygart and second by Mrs. White.

Yes-5 Bush, Chamberlain, Tygart, Wetherwax, White

No-0

Motion approved.

**Presentations:** None.

**Public Forum:** None.

**Board Discussion:** None.

**President's Report:** None.

**Superintendent's Report:** Superintendent attended the Leadership Institute in Ellicottville and received re-certifications.

The master schedule for the 23/24 school year has been completed.

The Superintendent Conference Day on 8/31/23 will be a full day of Restorative Training.

A fire alarm went off inside the school building, early morning on Monday, 8/7/23. Law Enforcement and Firemen arrived on the scene. Upon the arrival of the Buildings and Grounds Supervisor, it was determined the alarm was due to a mechanical failure.

Buildings and Grounds Report: Summer cleaning has been completed, painting done in hallways/rooms/cafeteria/office, disposing of old items in the basement, awaiting the arrival of new desks/chairs and repairs to playground are being completed.

I.T. Report: Cleaning/coding/organization of computer hardware.

Creation of the new school logo is in process.

**Treasurer's Report:**

The Treasurer gave an overview of the estimated fund balance as of 6/30/23. It was recommended to keep the allowable 4% and transfer the remainder to Building Capital Reserves.

A new Capital Project timeline is being created to identify items on the 5-Year Plan. The project timeline includes a vote in December 2023 and if approved, the project will be completed during the summer and fall of 2025.

**Consent Items:**

Resolved, the Board approves items A. – J., on motion by Mr. Chamberlain and second by Mrs. Bush:

A. Minutes of the 7/13/23 reorganization and regular meetings.

B. Treasurer's Report & Budget by Function June 2023

C. Disposal of two InFocus boards Tag 000339 and 000337

D. Participate in the GLSW BOCES Cooperative Bids for the 2024-2025 school year

E. Tax Warrant for 2023-2024 fiscal year

F. Wyoming Central School Resource Officer (SRO) Agreement for the 2023-2024 school calendar year

G. Transfer \$113,926.80 from the Reserve for Employee Benefits and Accrued Liabilities to EBALR – Cox, H at 6/30/23, for district monetary obligations due to a 6/30/23 retiree as compensation for unused sick/personal days

H. Transfer \$7,087.50 out of the Reserve for Employee Benefits and Accrued Liabilities to the General Fund at 6/30/23 for payment to OMNI for the employer non-elective 403(b) contribution owed to a June 30, 2023 retiree as compensation for unused sick/personal days.

I. District Wide School Safety & Health Emergency Plan

J. Goal Setting Workshop on 9/14/23 at 5:30 p.m.

Yes-5 Bush, Chamberlain, Tygart, Wetherwax, White

No-0

Motion approved.

**Old Business:**

None.

**New Business:**

Resolved, the Board approves the request for C. Armijo to participate in modified soccer at Pavilion CSD, on motion by Mr. Chamberlain and second by Mrs. Tygart.

Yes-5 Bush, Chamberlain, Tygart, Wetherwax, White

No-0

Motion approved.

Resolved, the Board approves the Code of Conduct for the 2023-2024 school year on motion by Mr. Chamberlain and second by Mrs. White.

Yes-5 Bush, Chamberlain, Tygart, Wetherwax, White

No-0

Motion approved.

**Executive Session:**

Resolved, the Board approved to retire into executive session at 6:33 p.m. on motion by Mrs. Bush and second by Mrs. White.

Yes-5 Bush, Chamberlain, Tygart, Wetherwax, White

No-0

Motion approved.

**Out of Executive Session:**

The Board reconvened regular session at 6:51 p.m.

**Personnel:**

Resolved, the Board approves items A. – E. on motion by Mr. Chamberlain and second by Mrs. Bush:

A. Erica Miller 3 additional summer days

B. W. Fuest as a summer bus driver retroactive to 7/1/23

C. List of Bus Drivers for the 2023-2024 school year

D. Emily Chamberlain as a substitute Nurse/Teacher/Teacher Assistant/Teacher Aide

E. Appoint Erika Anderson as a full-time, permanent(waive probationary period) Cleaner effective 8/28/23.

**CSE/CPSE:**

None.

**Adjournment:**

Resolved, the Board approves to adjourn the meeting at 6:52 p.m. on motion by Mrs. Bush and second by Mrs. White.

Yes-5 Bush, Chamberlain, Tygart, Wetherwax, White

No-0

Motion approved.

Respectfully submitted,

Nancy Norton  
District Clerk









New York State Department of Taxation and Finance  
Office of Real Property Tax Services

STAR Reimbursement Application Form  
School Tax Levy for the 2023-2024 Fiscal Year

School Code: 563802

County Name: Wyoming

School District Name: Wyoming CSD

Muni Code	Municipal Name	Class	(1)		(2)		(3)		(4)		(5)		(6)		(7)	
			Tax Rate per \$1,000 of Assessed Value (excludes library levy)	Basic Certified Exemption Amount (per ORPTS)	Calculated Maximum Savings Per Basic Exemption (col. 1 x 2 / 1000)	Capped Maximum Savings Per Basic Exemption (per ORPTS)	Enhanced Certified Exemption Amount (per ORPTS)	Calculated Maximum Savings Per Enhanced Exemption (col. 1 x 5 / 1000)	Capped Maximum Savings Per Enhanced Exemption (per ORPTS)							
182800	Bethany	-	16.053664	\$ 27,600	\$ -443.08	\$ -443	\$ -4,890	\$ -	\$ 1,202.26	\$ 1,043	\$ -	\$ -	\$ -	\$ -	\$ -	
562289	Altica	-	15.864798	\$ -	\$ 456.91	\$ -467	\$ -	\$ 78,140	\$ -	\$ 1,239.68	\$ -	\$ -	\$ -	\$ -	\$ -	
562800	Covington	-	13.902142	\$ -	\$ 30,000	\$ -417.06	\$ -	\$ 81,400	\$ -	\$ 1,131.63	\$ -	\$ -	\$ -	\$ -	\$ -	
563889	Middlebury	-	15.323952	\$ -	\$ 30,000	\$ 459.72	\$ -	\$ 81,400	\$ -	\$ 1,247.37	\$ -	\$ -	\$ -	\$ -	\$ -	
564289	Perry	-	15.864798	\$ -	\$ 29,400	\$ -466.43	\$ -	\$ 79,770	\$ -	\$ 1,265.53	\$ -	\$ -	\$ -	\$ -	\$ -	
564889	Warsaw	-	13.902142	\$ -	\$ 30,000	\$ 417.06	\$ -	\$ 81,400	\$ -	\$ 1,131.63	\$ -	\$ -	\$ -	\$ -	\$ -	

I hereby certify that the savings per exemption was limited to the lower of the calculated and capped amounts above:

[X] Mark an X here if the information below is identical to that on form RP-6704-B1. If so, you do not have to re-enter it.

Name (print) \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Telephone number \_\_\_\_\_ Fax number \_\_\_\_\_ E-mail address \_\_\_\_\_

Signature of State Aid Designee \_\_\_\_\_

**INTERMUNICIPAL COOPERATIVE AGREEMENT  
REGARDING SPECIAL EDUCATION PLACEMENTS  
FOR THE 2023-24 EXTENDED SCHOOL YEAR**

**THIS AGREEMENT** is made this \_\_\_\_ day of **August 2023**, by and between the Wyoming Central School District (the “Wyoming CSD”) and the Livonia Central School District (the “Livonia CSD”), both being municipal corporations as defined by section 119-n(a) of the General Municipal Law of New York.

**WITNESSETH:**

**WHEREAS**, this Agreement is made pursuant to General Municipal Law Article 5-G, Education Law § 4401(2)(b) and § 4402(2)(b); and

**WHEREAS**, the Wyoming CSD and the Livonia CSD jointly desire to enter into an Agreement whereby the Livonia CSD will permit the Wyoming CSD to place students in special education programs that have capacity for additional students; and

**WHEREAS**, the Livonia CSD currently does not have a sufficient number of students to fill complete programs for special education students; and

**WHEREAS**, it is in the interest of the taxpayers of the Wyoming CSD and the Livonia CSD to allow the Wyoming CSD to make special education placements at Livonia CSD for and/or during the 2023-24 school year.

**NOW, THEREFORE**, it is mutually covenanted and agreed by and between the parties hereto as follows:

**SECTION ONE**

**DESCRIPTION OF SERVICES**

- A. The Livonia CSD will permit the Wyoming CSD to place students in special education programs that have capacity for additional students. Pursuant to this Agreement, the Wyoming CSD shall initially place a classified special education student in the Livonia CSD Special Class program for the 2023-24 School Year.
- B. Each school district shall retain sole responsibility for convening the Committee on Special Education (“CSE”) for its resident students placed in a special education program at the other district and for transporting its resident students placed in a special education program at the other district. The Wyoming CSD shall, accordingly, be solely responsible for convening the CSE for and transporting the classified special education student it will place in the Livonia CSD during the 2023-24 Extended School Year.
- C. The Livonia CSD will be paid tuition of \$3,527.97 by the Wyoming CSD for the placement of the student in the Livonia CSD. The annual invoice shall detail the expenses incurred and be supported by such information and documentation necessary to substantiate the amounts invoiced. This invoice is due to the Livonia CSD within 30 days of receipt by the Wyoming CSD. If the student is no longer able to be placed in the Livonia CSD, the Wyoming CSD will pay only a prorated share of the annual amount which reflects the time the student was placed in Livonia.

- D. If Wyoming CSD intends to file a claim with the STAC unit for reimbursement, it will contact Livonia CSD to request the necessary information (actual classroom and related service costs). This amount will be different than the paid tuition amount.
- E. The Livonia CSD's Code of Conduct will govern any disciplinary issues arising by a Wyoming CSD student who is being instructed at Livonia unless such a disciplinary issue will rise to the level of a manifestation hearing, superintendent's hearing, and/or require a change of placement. Disciplinary issues that rise to these levels will be governed by the Wyoming CSD Code of Conduct and/or Wyoming CSE.

## **SECTION TWO**

## **TERM**

This agreement shall be in effect for placement of classified special education students during the 2023-24 School Year.

## **SECTION THREE**

## **TERMINATION**

If the student is no longer placed in the Livonia CSD, the agreement will automatically terminate as of the date the placement ends. Otherwise, either party may terminate this Agreement and discontinue placing students in the other district or providing special education services to students placed in its district by the other district upon thirty (30) days written notice to the other party. Such written notice shall be sent to the designated agent for each party as set forth below in Section Four.

## **SECTION FOUR**

## **AGENTS**

The Livonia CSD designates the Director of Pupil Personnel Services, Nicole McGarry, as its authorized agent for all communications pursuant to this Agreement and the Wyoming CSD designates Meghan Barker, as its authorized agent for all communications pursuant to this Agreement. Written notices and the payment of any costs incurred pursuant to this Agreement shall be addressed as follows (or to such other agent/address as may hereafter be designated in writing by either party):

To the Livonia CSD:  
Nicole McGarry  
Livonia Central School District  
40 Spring Street  
Livonia, NY 14487

To the Wyoming CSD:  
Meghan Barker  
Wyoming Central School District  
PO Box 244  
Wyoming, NY 14591

## **SECTION FIVE**

## **REPORTING AND COOPERATION**

Each school district will, as necessary, provide regular, periodic, and/or annual reports to the other school district regarding classified special education students placed in its district by the other district. Livonia CSD staff who teach and work with the student will participate in CSE meetings held at the Wyoming CSD which relate to the student and cooperate with Wyoming CSD with respect to any other issues relating to the child.

## **SECTION SIX**

## **INSURANCE**

Both parties do hereby agree to obtain and thereafter keep in full force and effect: 1. General Liability insurance with limits of not less than \$1,000,000 per occurrence and \$3,000,000 annual aggregate. 2. Abuse or Molestation Coverage (including sexual misconduct or sexual

molestation) with limits of not less than \$1,000,000 each loss and \$3,000,000 annual aggregate. 3. School District and Educators Legal Liability with limits of not less than \$1,000,000 each loss and \$2,000,000 annual aggregate. 4. Umbrella Liability coverage in the amount of \$10,000,000 which covers liability in excess of the above coverages listed in #1 through #3 of this section.

## **SECTION SEVEN**

## **COMPLIANCE WITH ALL LAWS**

In performing under the terms of this Agreement, the Livonia CSD and the Wyoming CSD and each of their agents shall comply with all applicable federal, state, and local laws, resolutions, ordinances, codes, rules, and regulations.

## **SECTION EIGHT**

## **PROHIBITION AGAINST ASSIGNMENT**

Neither party to this Agreement shall assign, transfer, convey, sublet, or otherwise dispose of its responsibilities and/or obligations under this Agreement, or its right, title, or interest in this Agreement, to any other person without the previous written consent of the other party.

## **SECTION NINE**

## **NON-WAIVER OR BREACH**

No waiver of any breach of any condition of the Agreement shall be binding unless in writing and signed by the party waiving said breach. No such waiver shall in any way affect any other term or condition of this Agreement or constitute a cause of excuse for a repetition of such or any other breach.

## **SECTION TEN**

## **ENTIRE AGREEMENT**

This Agreement constitutes the entire Agreement between the parties and supersedes any and all prior proposals, negotiations, and agreements, whether written or oral. Any modification or amendment to this Agreement shall be void unless it is in writing and signed by both parties.

## **SECTION ELEVEN**

## **APPLICABLE LAW**

This Agreement is governed by the laws of the State of New York.

## **SECTION TWELVE**

## **SEVERABILITY**

If any provision of this Agreement is held invalid by a court of law, the remainder of this Agreement shall be valid and enforceable.

## **SECTION THIRTEEN**

## **BOARD APPROVAL**

This Agreement is subject to the approval of each district's board of education.

## **SECTION FOURTEEN**

## **INDEMNIFICATION**

To the fullest extent permitted by law, each party to this agreement shall indemnify, hold harmless, and defend, with reasonable attorney fees, the other party, their officers, board members, employees, and agents from and against any actual or alleged claims, demands, suits, or liability arising from injury to any person, including death, or damage to property resulting from any negligent acts or omissions of the indemnifying party, its employees or agents in connection with this Agreement. If it is determined that the injury or damage is the result of

negligent acts or omissions of both parties to this agreement, each party shall be responsible for its comparative responsibility for the injury or damage. Each party's duties and obligations pursuant to this paragraph shall survive the termination or expiration of this agreement.

**IN WITNESS WHEREOF**, the parties hereto have caused this Intermunicipal Cooperative Agreement to be duly executed as of the day and year first above written.

LIVONIA CENTRAL  
SCHOOL DISTRICT

WYOMING CENTRAL  
SCHOOL DISTRICT

By: \_\_\_\_\_  
Superintendent of Schools

By: \_\_\_\_\_  
Superintendent of Schools

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

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

Board Approval Date: \_\_\_\_\_

Board Approval Date: \_\_\_\_\_

Demographic Data	
Student	Korina Smith
Home School	Wyoming
Service Dates	ESY
Grade	3
Teacher	TBD
Classroom Paraprofessional	TBD

Program Details - 6:1:1, 5 days per week, 3 hours per day, 6 weeks  
6 Students in Room

Teacher Rate of Pay	\$45.00
Teacher Benefits Per Hour	\$11.25
<b>Teacher Total Hourly Rate</b>	<b>\$56.25</b>

Paraprofessional Hourly Rate	\$16.25
Paraprofessional Benefits Per Hour	\$4.06
<b>Paraprofessional Total Hourly Rate</b>	<b>\$20.31</b>

<b>Classroom Labor Cost for 30 Days, 4 Hours/Day Teacher, 3.5 Hours Para</b>	<b>\$8,862.81</b>
<b>Cost Per Student</b>	<b>\$1,480.47</b>

Speech Rate of Pay	\$45.00
Speech Benefits Per Hour	\$11.25
<b>Speech Total Rate</b>	<b>\$56.25</b>
Speech Session Rate (30 Minutes)	\$28.13
Number of Sessions	0
<b>Student Speech Expense (including 2 hours of planning)</b>	<b>\$112.50</b>

OT Rate of Pay	\$45.00
OT Benefits Per Hour	\$11.25
<b>OT Total Rate</b>	<b>\$56.25</b>
OT Session Rate (30 Minutes)	\$28.13
Number of Sessions	0
<b>Student OT Expense (including 2 hours of planning)</b>	<b>\$112.50</b>

1:1 Aide Hourly Rate	\$15.60
1:1 Aide Benefits Per Hour	\$3.90
<b>1:1 Aide Total Hourly Rate</b>	<b>\$19.50</b>

<b>1:1 Aide Cost for 30 Days, 3.5 Hours/Day</b>	<b>\$2,047.50</b>
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Student Total Program Cost Summary	
Item	Cost
Classroom	\$1,480.47
Counseling	\$0.00
Speech	\$0.00
OT	0
PT	\$0.00
1:1 Para	\$2,047.50
<b>Total Program Cost</b>	<b>\$3,527.97</b>



To be invoiced by  
Livonia CSD

PT Rate of Pay	\$90.00
PT Benefits Per Hour	\$0.00
<b>PT Total Rate</b>	<b>\$90.00</b>
PT Session Rate (30 Minutes)	\$45.00
Number of Sessions	0
<b>Student PT Expense (including 2 hours of planning)</b>	<b>\$180.00</b>

Counseling Rate of Pay	\$45.00
Counseling Benefits Per Hour	\$11.25
<b>Counseling Total Rate</b>	<b>\$56.25</b>
Counseling Session Rate (30 Minutes)	\$28.13
Number of Sessions	0
<b>Student Couns Expense (including 2 hours of planning)</b>	<b>\$0.00</b>



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## **SECTION EIGHT**

## **PROHIBITION AGAINST ASSIGNMENT**

Neither party to this Agreement shall assign, transfer, convey, sublet, or otherwise dispose of its responsibilities and/or obligations under this Agreement, or its right, title, or interest in this Agreement, to any other person without the previous written consent of the other party.

## **SECTION NINE**

## **NON-WAIVER OR BREACH**

No waiver of any breach of any condition of the Agreement shall be binding unless in writing and signed by the party waiving said breach. No such waiver shall in any way affect any other term or condition of this Agreement or constitute a cause of excuse for a repetition of such or any other breach.

## **SECTION TEN**

## **ENTIRE AGREEMENT**

This Agreement constitutes the entire Agreement between the parties and supersedes any and all prior proposals, negotiations, and agreements, whether written or oral. Any modification or amendment to this Agreement shall be void unless it is in writing and signed by both parties.

## **SECTION ELEVEN**

## **APPLICABLE LAW**

This Agreement is governed by the laws of the State of New York.

## **SECTION TWELVE**

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## **SECTION THIRTEEN**

## **BOARD APPROVAL**

This Agreement is subject to the approval of each district's board of education.

## **SECTION FOURTEEN**

## **INDEMNIFICATION**

To the fullest extent permitted by law, each party to this agreement shall indemnify, hold harmless, and defend, with reasonable attorney fees, the other party, their officers, board members, employees, and agents from and against any actual or alleged claims, demands, suits, or liability arising from injury to any person, including death, or damage to property resulting from any negligent acts or omissions of the indemnifying party, its employees or agents in connection with this Agreement. If it is determined that the injury or damage is the result of

negligent acts or omissions of both parties to this agreement, each party shall be responsible for its comparative responsibility for the injury or damage. Each party's duties and obligations pursuant to this paragraph shall survive the termination or expiration of this agreement.

**IN WITNESS WHEREOF**, the parties hereto have caused this Intermunicipal Cooperative Agreement to be duly executed as of the day and year first above written.

LIVONIA CENTRAL  
SCHOOL DISTRICT

WYOMING CENTRAL  
SCHOOL DISTRICT

By: \_\_\_\_\_  
Superintendent of Schools

By: \_\_\_\_\_  
Superintendent of Schools

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

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

Board Approval Date: \_\_\_\_\_

Board Approval Date: \_\_\_\_\_

Demographic Data	
Student	Kenna Smith
Home School	Wyoming
Service Dates	9-1-23-6-30/24
Grade	3
Teacher	Sahle
Classroom/Paraprofessional	Teagay

Classroom Cost	
Student Fee	\$0.00
1:1 Paraprofessional (if Required) Salary	\$23,212.80
1:1 Paraprofessional (if Required) Medical Benefits	\$24,362.12
1:1 Paraprofessional (if Required) ERS (11.6%)	\$2,692.68
1:1 Paraprofessional (if Required) FICA (7.65%)	\$1,775.78
<b>Total Classroom Cost</b>	<b>\$51,943.38</b>

Speech Cost	
Speech Therapist Salary	\$59,302.75
Speech Therapist Medical Benefits	\$24,362.12
Speech Therapist Salary/Benefits/FICA/TRS	\$98,711.48
Speech Therapist Session Rate	\$37.20
# of Individual Sessions	0
# of Group Sessions	0
# of Students in Group	2
Weighted Sessions	0
<b>Speech Total Cost</b>	<b>\$98.00</b>

OT Cost	
OT Salary	\$84,014.00
OT Medical Benefits	\$24,362.12
OT Salary/Benefits/FICA/TRS	\$177,635.20
OT Session Rate	\$49.17
# of Sessions	0
# of Group Sessions	0
# of Students in Group	2
Weighted Sessions	0
<b>OT Total Cost</b>	<b>\$98.00</b>

Music Therapy	
MT Provider	Spectrum
MT Hourly Rate	\$135.00
MT Session Rate	\$67.50
# of Individual Sessions	0
# of Group Sessions	0
# of Students in Group	2
Weighted Sessions	0
<b>Music Therapy Total Cost</b>	<b>\$0.00</b>

Physical Therapy	
PT Provider	PT Professionals
PT Hourly Rate	\$85.00
PT Session Rate	\$42.50
# of Individual Sessions	0
# of Group Sessions	0
# of Students in Group	2
Weighted Sessions	0
<b>PT Total Cost</b>	<b>\$0.00</b>

Behavioral Specialist Consultation Cost	
Behavior Consultation Hourly Rate	\$71.00
# of Hours Consultation	0
<b>Behavior Consultation Total Cost</b>	<b>\$0.00</b>

OT Consultation Cost	
OT Consultation Hourly Rate	\$53.11
# of Hours Consultation	0
<b>OT Consultation Total Cost</b>	<b>\$0.00</b>

Student Total Program Cost Summary	
Item	Cost
Total Classroom Cost	\$51,943.38
Speech Total Cost	\$0.00
OT Total Cost	\$0.00
Music Total Cost	\$0.00
PT Total Cost	\$0.00
Behavior Consultation Total Cost	\$0.00
OT Consultation Total Cost	\$0.00
APE Total Cost	\$0.00
Counseling Total Cost	\$4,037.21
Total Other IEP Costs	\$186.00
ESL Total Cost	\$0.00
<b>Total Annual Program Cost</b>	<b>\$56,980.59</b>

To be invoiced by  
Livonia CSD



APE Cost	
APE Teacher Salary	\$85,056.00
APE Teacher Benefits	\$24,362.12
APE Teacher Salary/Benefits/FICA/TRS	\$128,130.44
APE Teacher Session Rate	\$118.64
# of Individual Sessions	0
# of Group Sessions	0
# of Students in Group	8
Weighted Sessions	0
<b>APE Total Cost</b>	<b>\$0.00</b>

Counseling Cost	
Counselor Salary	\$66,070.00
Counselor Benefits	\$24,362.12
Counselor Salary/Benefits/FICA/TRS	\$104,367.52
Counselor Therapist Session Rate	\$40.37
# of Individual Sessions	80
# of Group Sessions	40
# of Students in Group	2
Weighted Sessions	100
<b>Counseling Total Cost</b>	<b>\$4,037.21</b>

Other Items on IEP	
Parent Counseling/Training (Dr. Moon)	\$0.00
Details	
Psychological Consultation	\$0.00
Details	
Autism Consultation	\$0.00
Details	
Speech Consultation	\$186.00
1x Per month for 15 minutes at \$18 (6x15 min)	
<b>Total Other IEP Costs</b>	<b>\$186.00</b>

ESL Cost	
ESL Salary	\$65,666.00
ESL Benefits	\$24,362.12
ESL Salary/Benefits/FICA/TRS	\$170,479.37
ESL Hourly Rate	\$87.30
# of Daily Hours	0
<b>ESL Total Cost</b>	<b>\$0.00</b>

# Transportation Agreement Between Pavilion CSD and Wyoming CSD 2023-2024

Both school districts will assist each other at no cost by transporting the other district's student(s) on certain established daily bus runs as agreed upon by their respective Transportation Supervisors as follows:

- Pavilion will transport no Wyoming students during this school year.
- Wyoming will transport one Pavilion student in the morning from the student's home to School of the Holy Childhood in Rochester, and will transport the same student in the afternoon from School of the Holy Childhood in Rochester back to the student's home.
- Wyoming will transport one Pavilion student in the morning from the student's home to Mary Cariola Center in Rochester, and will transport the same student in the afternoon from Mary Cariola Center in Rochester back to the student's home.

During the term of this agreement, both schools will:

- Maintain insurance coverage for their vehicles in accordance with the minimum requirements of the New York State Department of Transportation and provide each other with a certificate of insurance upon request.
- Utilize only NYS DOT certified vehicles and NYS certified school bus drivers.
- Comply with all current law, rules and regulations concerning the transportation of students in NYS.

Either school district may terminate this agreement at any time.

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Superintendent of Schools  
Pavilion CSD

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Superintendent of Schools  
Wyoming CSD

**FLEXIBLE BENEFITS**

**PLAN DOCUMENT**

Prepared for  
Wyoming Central School District  
*Revised October 1, 2023*

Genesee Valley BOCES  
80 Munson Street  
LeRoy, NY 14482

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# FLEXIBLE BENEFIT ACCOUNT

## INTRODUCTION

Wyoming Central School established the Plan to allow eligible employees to choose among different types of benefits based on their own particular goals, desires and needs. The Plan shall be known as the Wyoming Central School Flexible Benefit Plan (the "Plan"). The Plan is effective as of October 1, 1994, to permit employees to pay for their health insurance premiums on a before-tax basis.

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

## ARTICLE I DEFINITIONS

- 1.1 "Administrator" means the individual(s) or corporation appointed by the Employer to carry out the administration of the Plan. In the event the Administrator has not been appointed, or resigns from a prior appointment, the Employer shall be deemed to be the Administrator.
- 1.2 "Affiliated Employer" means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to regulations under Code Section 414(o).
- 1.3 "Benefit" means any of the optional benefit choices available to a Member as outlined in Section 4.1.
- 1.4 "Code" means the Internal Revenue Code of 1986, as amended or replaced from time to time.
- 1.5 "Compensation" means the total cash remuneration received by the Member from the Employer during a Plan Year prior to any reductions pursuant to a Salary Redirection Agreement authorized hereunder. Compensation shall include overtime, commissions and bonuses.
- 1.6 "Dependent" means any individual who qualifies as a dependent under an Insurance Contract or under Code Section 152.
- 1.7 "Effective Date" means October 1, 1994.
- 1.8 "Election Period" means the period immediately preceding the beginning of each Plan Year established by the Administrator for the election of Benefits and Salary Redirections, such period to be applied on a uniform and nondiscriminatory basis for all employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.1.
- 1.9 "Eligible Child" means any child as defined in IRC Section 152[f][1] of the participant who as of the end of the participant's taxable year has not attained age 27.
- 1.10 "Eligible Employee" means any Employee who has satisfied the provisions of Section 2.1.

- 1.11 "Employee" means any person who is employed by the Employer, but excludes any person who is employed as an independent contractor. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).
- 1.12 "Employer" means Wyoming Central School.
- 1.13 "Highly Compensated Employee" means, for the purposes of determining discrimination, an Employee described in Code Section 414(q) and the Treasury regulations thereunder.
- 1.14 *"HSA" means a health savings account established under Code 223. Such arrangements are individual trusts or custodial accounts, each separately established and maintained by an Employee with a qualified trustee/custodian.*
- 1.15 "Insurance Contract" means any contract issued by an insurer underwriting a Benefit.
- 1.16 "Insurance Premium Payment Plan" means the plan of benefits contained in Section 4.1 of this Plan, which provides for the payment of Premium Expenses.
- 1.17 "Insurer" means any insurance company that underwrites a Benefit under this Plan.
- 1.18 "Key Employee" means an employee defined in Code Section 416(i)(1) and the Treasury regulations thereunder.
- 1.19 "Member" means any Eligible Employee who elects to become a Member pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.
- 1.20 "Plan" means this instrument, including all amendments thereto.
- 1.21 "Plan Year" means the 12-month period beginning October 1 and ending September 30. The Plan Year shall be the coverage period for the Benefits provided for under the Plan. In the event a Member commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such member's date of entry and ending of the last day of such Plan Year.
- 1.22 "Premium Expenses" or "Premiums" means the Member's cost for the insured Benefits described in Section 4.1.
- 1.23 "Salary Redirection" means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.
- 1.24 "Salary Redirection Agreement" means an agreement between the Member and the Employer under which the Member agrees to reduce his Compensation and to have such amounts contributed by the Employer to the Plan on the member's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Member as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Member.
- 1.25 "Spouse" means the legally married husband or wife of a Member.

## **ARTICLE II PARTICIPATION**

### **2.1 ELIGIBILITY**

Any Eligible Employee shall be eligible to participate as of the date they satisfy the eligibility conditions for the Employer's group medical plan.

If a former member is rehired during the same plan year which termination of employment occurs, and such former Member had revoked existing Benefit elections and terminated the receipt of Benefits at the time of termination of employment, then such rehired former Member shall be prohibited from making new Benefit elections for the remaining portion of the plan year.

### **2.2 EFFECTIVE DATE OF PARTICIPATION**

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

### **2.3 APPLICATION TO PARTICIPATE**

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an Enrollment Form/Salary Redirection Agreement Form which the Administrator shall furnish to the Employee. The election made on such form shall be irrevocable until the end of the applicable Plan Year unless the member is entitled to a change in Benefit elections pursuant to Section 5.4 hereof.

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

### **2.4 TERMINATION OF PARTICIPATION**

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

- (a) The end of the Plan Year during which he became a limited member because of a change in employment status pursuant to Section 2.5;
- (b) Termination of employment, subject to the provisions of Section 2.6;
- (c) Death, subject to the provisions of Section 2.7; or
- (d) The termination of the Plan, subject to the provisions of Section 10.2.

### **2.5 CHANGE OF EMPLOYMENT STATUS**

If a member ceases to be an Eligible Employee because of a change in employment status or classification (other than through termination of employment), the Member shall become a limited Member in this Plan for the remainder of the Plan Year in which such change of employment status occurs.

As a limited member, no further Salary Redirection may be made on behalf of the Member, and except as otherwise provided herein, all further Benefit elections shall cease, subject to the limited Member's right to continue coverage under any Insurance Contracts, subject to Section

11.14. However, any balances in the limited Member's Health Care Reimbursement Fund or Dependent Care Assistance Account may be used during such Plan Year to reimburse the limited member for any allowable Medical Expenses or Employment-Related Dependent Care Expenses incurred during the Plan Year. Subject to the provisions of Section 2.6, if the limited Member later becomes an Eligible Employee, then the limited Member may again become a full Member in the Plan, provided he otherwise satisfied the participation requirements set forth in this Article II as if he were a new Employee and made an election in accordance with Section 5.1.

## 2.6 TERMINATION OF EMPLOYMENT

If a member terminates employment with the Employer for any reason other than death, his participation in the Plan shall be governed in accordance with the following:

- (a) With regard to Insurance Benefits, the Member's participation in the Plan shall cease, subject to the Member's right to continue coverage under any Insurance Contract for which premiums have already been paid, subject to COBRA regulations.
- (b) With regard to the Dependent Care Assistance Program, the Member's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such member may submit claims for employment related Dependent Care Expense reimbursements for the remainder of the Plan Year in which such termination occurs, up to the level of his Dependent Care Assistance Account as of his date of termination.
- (c) With regard to the Health Care Reimbursement Plan the Members have two options:
  - (1) The Member's participation will cease and no further Salary Redirection contributions shall be made. However, such Member may submit claims for expenses incurred during the portion of the Plan Year preceding his date of termination. *If a terminated member fails to submit a claim within the 30 day period immediately following the termination, those Medical Expense claims shall not be considered for reimbursement by the Administrator.*
  - (2) The Member's participation in the Plan shall continue for the remainder of the Plan Year in which such termination occurs. The Participant may continue to seek reimbursement from the Health Care Reimbursement Fund and shall be required to make contributions to the fund based on the elections made prior to the beginning of the Plan Year. However, such contributions shall be with after-tax dollars instead of Salary Redirections.
- (d) In the event a Member terminates his participation in the Health Care Reimbursement Plan during the Plan Year, if Salary Redirections are made other than on a periodic basis, upon termination the member shall be entitled to a reimbursement for any Salary Redirection previously paid for coverage or benefits relating to the period after the date of the Member's separation from service regardless of the Member's claims or reimbursements as of such date.
- (e) This Section shall be applied and administered consistent with such further rights a member and his Dependents may acquire pursuant to Code Section 4980B and Section 11.14 of the Plan.

## 2.7 DEATH

If a member dies, his participation in the Plan shall cease. However, such Member's beneficiaries, or the representative of his estate, may submit claims for expenses incurred up to the amount contributed or benefits for expenses incurred up to the time of death. A member may designate a specific beneficiary for this purpose. If no such beneficiary is specified, the Administrator may designate the Member's spouse, one of his Dependents or Eligible Children or a representative of his estate.

## ARTICLE III CONTRIBUTIONS TO THE PLAN

### 3.1 SALARY REDIRECTION

Benefits under the Plan shall be financed by Salary Redirection sufficient to support Benefits that a Member has elected hereunder and to pay the Member's Premium Expenses. The salary administration program of the Employer shall be advised to allow each member to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit. The amount of such Salary Redirection shall be specified on the Enrollment/Salary Redirection form and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of eligibility. However, in no event shall a Member's Salary Redirection exceed \$3,050 for Option 2 (Health Care Reimbursement Plan) and \$5,000 for Option 3 (Dependent Care Assistance Account). These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

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

### 3.2 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contributions made or withheld for the Health Care Reimbursement Fund or Dependent Care Assistance Account shall be credited to such fund or account.

### 3.3 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Care

Reimbursement Plan, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year. In the event Salary Redirections are not made on a pro rata basis, upon termination of participation, a Member may be entitled to a refund of such Salary Redirections pursuant to Section 2.6.

## **ARTICLE IV BENEFITS**

### **4.1 BENEFIT OPTIONS**

Each Member may elect to have the amount of his Salary Redirections applied to any one or more of the following optional Benefits:

Option 1: Employee's premium contributions for health, dental, or vision insurance

Option 2: Health Care Reimbursement Plan

Option 3: Dependent Care Assistance Program

Option 4: Cash in Lieu of Health Insurance

### **4.2 HEALTH CARE REIMBURSEMENT PLAN BENEFIT**

Each Member may elect coverage under the Health Care Reimbursement Plan option, in which case Article VI shall apply.

### **4.3 DEPENDENT CARE ASSISTANCE PROGRAM BENEFIT**

Each Member may elect coverage under the Dependent Care Assistance Program option, in which case Article VII shall apply.

### **4.4 CASH IN LIEU OF HEALTH INSURANCE:**

*The plan provides for the employer's share of health insurance benefit premiums in accordance with the provisions of the applicable collective bargaining agreement and/or district practice. Each eligible member of the respective collective bargaining units shall have the right to elect either the district's health insurance benefit or a cash alternative, as specified in the contract applicable to their respective unit. Such election must be made at the time of annual enrollment, or during subsequent election periods, and shall be irrevocable for one year, unless otherwise permitted by the provisions of this plan or by law.*

### **4.5 NONDISCRIMINATION REQUIREMENTS**

- (a) It is the intent of this Cafeteria Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Section 125.
- (b) If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reject any election or reduce contributions of non-taxable Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any election or reduce contributions or non-taxable benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected member (either an



employee who is highly compensated or a Key Employee, whichever is applicable) who has elected the highest amount of non-taxable Benefits for the Plan Year shall have his non-taxable benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his non-taxable Benefits equals the non-taxable benefits of the affected Member who has elected the second highest amount of non-taxable Benefits.

This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected member who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among non-insured Benefits, and once all non-insured Benefits are expended, proportionately among insured Benefits.

Contributions which are not utilized to provide Benefits to any Member by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

## **ARTICLE V MEMBER ELECTIONS**

### **5.1 INITIAL ELECTIONS**

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so before his effective date of participation pursuant to Section 2.2 and prior to the end of the Election Period (as defined under Section 1.8).

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

### **5.2 SUBSEQUENT ANNUAL ELECTION**

During the Election Period prior to each subsequent Plan Year, each Member must elect on an Enrollment/Salary Redirection form to be provided by the Administrator, which Benefits Options he wishes to select and Salary Redirections sufficient to support Benefits the member has selected. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

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

### **5.3 FAILURE TO ELECT**

Any Member failing to complete an Enrollment/Salary Redirection form pursuant to Section

5.2 by the end of the applicable election period shall be deemed to have elected not to participate in the Health Care Reimbursement Plan or Dependent Care Assistance Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized for such subsequent Plan Year for Health Care Reimbursement Plans or Dependent Care Assistance Plans.

As noted in 2.3, an Employee who is eligible to participate in the Plan and who is covered by the Employee's insured or self-funded Benefits, shall automatically become a participant to the extent of the Employee's share of Premiums for such insurance unless the Employee elects, during the Election period, not to participate.

#### 5.4 CHANGE OF ELECTIONS

- (a) Any Member may change a Benefit Election after the Plan Year (to which such election relates) has commenced and make new or revoke elections with respect to the remainder of such Plan Year if the increase is necessitated by and is consistent with a change in family status which is acceptable under the Internal Revenue Service rules and regulations. Benefit election increase is consistent with status changes only if the election increase is necessary or appropriate as a result of the family status change. Any new election under this Section 5.4 shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator.
- (b) With regard to the Dependent Care Assistance Program and Health Care Reimbursement Plan, a Member may increase or decrease their contributions as a result of the following events:
  - (1) Marital Status: Marriage, divorce, legal separation, spouse's death or annulment
  - (2) Dependent or Eligible Child Status: Birth, adoption, death of a dependent or eligible child, placement for adoption, or a dependent or eligible child ceasing to be a dependent or eligible child as per IRS definition.
  - (3) Employment Status of employee, spouse or dependent or eligible child: Job strike or lockout, starting or ending employment or unpaid leave, change in worksite, or any other work-related change that affects eligibility for either the employee's or the spouse's plan.
  - (4) Residence: The move of an employee, spouse or dependent or eligible child.
- (c) With regard to the Dependent Care Assistance Program, a Member may increase or decrease their contribution due to a significant change in cost, if the provider is not a relative, or a change of providers, even if the new provider is a relative.
- (d) Any election change must be consistent with the reason that such change was permitted.

### ARTICLE VI HEALTH CARE REIMBURSEMENT PLAN

#### 6.1 ESTABLISHMENT OF PLAN

This Health Care Reimbursement Plan is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder.

Participants who elect to participate in the Health Care Reimbursement Plan may submit claims for the reimbursement of Medical Expenses.

All amounts reimbursed under this Health Care Reimbursement Plan shall be periodically paid from amounts allocated to the Health Care Reimbursement Fund. Periodic payments reimbursing Participants from the Health Care Reimbursement Fund shall in no event occur less frequently than monthly.

## 6.2 DEFINITIONS

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

- (a) "Health Care Reimbursement Fund" means the fund established for Participants pursuant to this Plan to which part of their Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses may be reimbursed.
- (b) "Health Care Reimbursement Plan" means the plan of benefits contained in this Article, which provides for the reimbursement of eligible Medical Expenses incurred by a Member, spouse, or his Dependent or Eligible Child.
- (c) "Highly Compensated Member" means, for the purposes of this Article and determining discrimination under Code Section 105(h), a Member who is
  - (1) one of the five highest paid officers;
  - (2) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
  - (3) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).
- (d) "Medical Expenses" means any unreimbursed expense for medical or dental care within the meaning of the term "medical care" or "medical expense" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Member as a deduction in determining his tax liability under the Code. However, a Member may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Member's spouse or individual policies maintained by the Member or his spouse or Dependent or Eligible Child.
- (e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of the Health Care Reimbursement Plan.

## 6.3 CARRYOVER PROVISION AND FORFEITURES

This provision allows for the carryover to the immediately following Plan Year of up to **\$610** of any amount remaining unused as of the end of any Plan Year in the Health Care Reimbursement Fund. For this purpose, the amount remaining unused as of the end of the Plan Year is the amount unused after medical expenses have been reimbursed at the end of the Plan's run-out period for the Plan Year. The Member's unused balance may be used (a) for expenses incurred in the prior Plan Year, but only if claimed during the Plan's run-out period that begins at the end of the prior Plan Year (in effect retroactively reducing the unused amount as of the end of the prior plan year) or (b) to the extent of the permitted carryover amount of up to **\$610** from the final prior Plan Year unused amount, for expenses

that are incurred at any time in the current Plan Year. The carryover of up to \$610 may be used to pay or reimburse medical expenses incurred during the entire Plan Year to which it is carried over.

The excess amount in the Health Care Reimbursement Fund after it has been reduced by the claims expenses reimbursed during the run-out period in addition to the carryover amount (not to exceed \$610), will be forfeited and credited to the benefit plan surplus. In such event, the Member shall have no further claim to such amount for any reason.

#### 6.4 LIMITATION OF ALLOCATIONS

Notwithstanding any provision contained in the Health Care Reimbursement Plan to the contrary, no more than \$3,050 may be allocated to the Health Care Reimbursement Fund by a member in or on account of any Plan Year.

#### 6.5 NONDISCRIMINATION REQUIREMENTS

- (a) It is the intent of the Health Care Reimbursement Plan not to discriminate in violation of the Code and the Treasury regulations thereunder.
- (b) If the Administrator deems it necessary to avoid discrimination under this Health Care Reimbursement Plan, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Care Reimbursement Fund by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 or 125 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the next member of the group in whose favor discrimination may not occur pursuant to Code Section 105 or 125 who has elected the second highest contribution to the Health Care Reimbursement Fund for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Member by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

#### 6.6 HEALTH CARE REIMBURSEMENT PLAN CLAIMS

- (a) The administrator shall direct the reimbursement to each eligible Member for all allowable Medical Expenses, up to a maximum of the amount designated by the member for the Health Care Reimbursement Fund for the Plan Year. Reimbursements shall be made available to the Member throughout the year without regard to the level of Salary Redirection Dollars which have been allocated to the fund at any given point in time.

Furthermore, a Member shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan which may be sponsored by the Employer, any governmental agency or any other plan covering a Member and/or his Spouse or Dependent(s) or Eligible Child.

- (b) Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a member fails to submit a claim within the 60 day period immediately following the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator.
- (c) Reimbursement payments under this Plan shall be made directly to the Member. *The Application (either paper claim form submission or via the WEX Consumer Health portal online submission) for payment or reimbursement shall be made to the Administrator within the applicable Plan Year for eligible expenses based on the service date. The submission shall include a statement/receipt from an independent third party stating that the Medical Expense has been incurred and the amount of such expense.*

Furthermore, the Member *shall attest* that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Care Reimbursement Fund, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.
- (d) If a Member fails to submit a claim within the 60 day period immediately following the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

## **ARTICLE VII DEPENDENT CARE ASSISTANCE PROGRAM**

### **7.1 ESTABLISHMENT OF PROGRAM**

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

### **7.2 DEFINITIONS**

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

- (a) "Dependent Care Assistance Account" means the account established for a member pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the member may be reimbursed.
- (b) "Dependent Care Assistance Program" means the program of benefits contained in this Article, which provides for the reimbursement of eligible expenses for the care of the Qualifying Dependents of Participants.
- (c) "Earned Income" means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Member.



- (d) "Employment-Related Dependent Care Expenses" means the amounts paid for expenses of a Member for those services which if paid by the Member would be considered employment related expenses under Code Section 21(b)(2).

Generally, they shall include expenses for household services for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Member to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Member. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

- (1) If such amounts are paid for expenses incurred outside the Member's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section 7.2(f)(1) (or deemed to be, as described in Section 7.2(f)(1) pursuant to Section 7.2(f)(3), or for a Qualifying Dependent as defined in Section 7.2(f)(2) (or deemed to be, as described in Section 7.2(f)(2) pursuant to Section 7.2(f)(3) who regularly spends at least 8 hours per day in the Member's household;
- (2) If the expense is incurred outside the Member's home at a facility that provides care for a fee, payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and
- (3) Employment-Related Dependent Care Expenses of a Member shall not include amounts paid or incurred to a child of such Member who is under the age of 19 or to an individual who is a dependent of such Member or such Member's Spouse.

- (e) "Highly Compensated Employee" means an Employee who is a highly compensated employee within the meaning of Code Section 414(q) and the Treasury regulations thereunder.

- (f) "Qualifying Dependent" means, for Dependent Care Assistance Program purposes,

- (1) *a Dependent of a Member who is a qualifying child within the meaning of Code section 152, who has not attained age 13;*
- (2) *a Dependent or the Spouse of a Member who is physically or mentally incapable of self-care and who has the same principal place of abode as the Member for more than one-half of the taxable year; or*
- (3) *a Child (as defined in Code section 151(c)(3)) of a Member who is the custodial parent (as defined in proposed IRS regulation §1-21-1(b)(5) for a child who has not attained age 13 or is physically or mentally incapable of self-care, who receives over one-half of his support during the calendar year from one or both parents who are divorced or legally separated (as defined in proposed IRS regulation §1-21-1(b)(5)) and is in the custody of one or both parents for more than one-half of the calendar year.*

- (g) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Assistance Program.

### 7.3 DEPENDENT CARE ASSISTANCE ACCOUNTS

The Administrator shall establish a Dependent Care Assistance Account for each Member who

elects to apply Salary Redirection Dollars to Dependent Care Assistance Program Benefits.

**7.4 INCREASE IN DEPENDENT CARE ASSISTANCE ACCOUNTS**

A Member's Dependent Care Assistance Account shall be increased each pay period by the portion of Salary Redirection Dollars that the Member has elected to apply toward his Dependent Care Assistance Account pursuant to elections made under Article V hereof.

**7.5 DECREASE IN DEPENDENT CARE ASSISTANCE ACCOUNTS**

A Member's Dependent Care Assistance Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Member pursuant to Section 7.11 hereof.

**7.6 ALLOWABLE DEPENDENT CARE ASSISTANCE REIMBURSEMENT**

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

**7.7 ANNUAL STATEMENT OF BENEFITS**

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Member and received benefits under Section 7.6 during the prior calendar year, a statement of all such benefits paid to or on behalf of such Member during the prior calendar year.

**7.8 FORFEITURES**

The amount in a Member's Dependent Care Assistance Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.11 hereof) shall be forfeited and credited to the benefit plan surplus.

**7.9 LIMITATION ON PAYMENTS**

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

**7.10 NONDISCRIMINATION REQUIREMENTS**

- (a) It is the intent of this Dependent Care Assistance Program that contributions or benefits not discriminate in favor of Highly Compensated Employees or their Dependents, as prohibited by Code Section 129(d).
- (b) If the Administrator deems it necessary to avoid discrimination or possible taxation to Highly Compensated Employees defined under Section 7.2(e) or to principal shareholders or owners as set forth in this Section, it may, but shall not be required to, reject any elections or reduce contributions on non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner.

If the Administrator decides to reject any elections or reduce contributions or Benefits,

it shall be done in the following manner. First, the Benefits designated for the Dependent Care Assistance Account by the Highly Compensated Employee that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the Highly Compensated Employee who has elected the second highest contribution to the Dependent Care Assistance Account for the Plan Year.

This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Member by virtue of any administrative act under this paragraph shall be forfeited.

#### 7.11 DEPENDENT CARE ASSISTANCE PROGRAM CLAIMS

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

- (a) The Dependent or Dependents for whom the services were performed;
- (b) The nature of the services performed for the Member, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Member;
- (d) If the services are being performed by a child of the member, the age of the child;
- (e) A statement as to where the services were performed;
- (f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Member's household;
- (g) If the services were being performed in a day care center, a statement that:
  - (1) the day care center complies with all applicable laws and regulations of the state of residence,
  - (2) the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
  - (3) the amount of fee paid to the provider.
- (h) If the Member is married, a statement that:
  - (1) the Spouse's salary or wages if he is employed, or
  - (2) if the Member's Spouse is not employed, a statement that:
    - (i) they are incapacitated, or
    - (ii) they are a full-time student attending an educational institution and the months during the year which he attended such institution.
- (i) If a Member fails to submit a claim within the 60 day period immediately following the



end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

## **ARTICLE VIII CLAIMS APPEALS**

### **8.1 CLAIM FOR BENEFITS**

- (a) Any claim for Benefits underwritten by an Insurance contract shall be made to the Insurer. If the Insurer denies any claim, the Member or beneficiary shall follow the Insurer's claims review procedure. Any other claim for Benefits shall be made to the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Member or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim.

If the Administrator does not notify the Member of the denial of the claim within the 90-day period specified above, then the claim shall be deemed denied. The notice of a denial of claims shall be written in a manner calculated to be understood by the claimant and shall set forth:

- (1) specific references to the pertinent Plan provisions on which the denial is based;
  - (2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and
  - (3) an explanation of the Plan's claim procedure.
- (b) Within 60 days after receipt of the above material, the claimant shall have a reasonable opportunity to appeal the claim denial to the Administrator for a full and fair review. The claimant or his duly authorized representative may:
- (1) request a review upon written notice to the Administrator;
  - (2) review pertinent documents; and
  - (3) submit issues and comments in writing.
- (c) A decision on the review by the Administrator will be made not later than 60 days after receipt of a request for review, unless special circumstances require an extension of time for processing (such as the need to hold a hearing), in which event a decision should be rendered as soon as possible, but in no event later than 120 days after such receipt.

The decision of the Administrator shall be written and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, within specific references to the pertinent Plan provisions on which the decision is based.

- (d) Any balance remaining in the Participant's Health Care Reimbursement Fund or Dependent Care Assistance Account as of the end of each Plan Year shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6.3 or Section 7.8, whichever is applicable, unless the Member had made a claim for such Plan Year, in writing, which has been denied or is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid.

If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

## 8.2 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Member to incur a qualified expense or seek reimbursement in a timely manner may be used to defray any administrative costs and experience losses.

## 8.3 NONASSIGNABILITY OF RIGHTS

The right of any Member to receive any reimbursement under the Plan shall not be alienable by the Member by assignment or any other method, and shall not be subject to the rights of creditors, and any attempt to cause such right to be so subjected shall not be recognized, except to such extent as may be required by law.

# ARTICLE IX ADMINISTRATION

## 9.1 PLAN ADMINISTRATION

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

- (a) To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- (b) To interpret the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits under the Plan;
- (c) To assist in answering all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under the Plan;
- (d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- (e) To provide Employees with a reasonable notification of their benefits available under the Plan;
- (f) To approve reimbursement requests and to authorize the payment of benefits; and
- (g) To provide any such services as necessary, authorized by the Board of Education.

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

## 9.2 EXAMINATION OF RECORDS

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

### 9.3 PAYMENT OF EXPENSES

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

### 9.4 INSURANCE CONTROL CLAUSE

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

### 9.5 INSURANCE OF ADMINISTRATOR

**Genesee Valley** BOCES agrees to issue and to defend to the fuller extent permitted by law any Employee serving as the Administrator (including any Employee or former Employee who previously served as Administrator) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan.

## ARTICLE X AMENDMENT OR TERMINATION OF PLAN

### 10.1 AMENDMENT OR TERMINATION OF PLAN

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

### 10.2 TERMINATION

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made.

No further additions shall be made to the Health Care Reimbursement Fund or Dependent Care Assistance Account, but all payments from such fund shall continue to be made according to the elections in effect until the end of the Plan Year in which the Plan termination occurs (and for a reasonable period of time thereafter, if required for filing of claims), or until the balances of all accounts have been reduced to zero, whichever occurs first. Any amounts remaining in any such fund or accounts as the end of the Plan Year in which Plan termination occurs shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

## ARTICLE XI MISCELLANEOUS

#### 11.1 PLAN INTERPRETATION

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 11.13.

#### 11.2 GENDER AND NUMBER

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

#### 11.3 WRITTEN DOCUMENT

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

#### 11.4 EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employee who participates in the Plan.

#### 11.5 MEMBER'S RIGHTS

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

#### 11.6 ACTION BY THE EMPLOYER

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

#### 11.7 NO GUARANTEE OF TAX CONSEQUENCES

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Member under the Plan will be excludable from the Member's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Member. It shall be the obligation of each Member to determine whether each payment under the Plan is excludable from the Member's gross income for federal and state income tax purposes, and to notify the Employer if the member has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

#### 11.8 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Member receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Member shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement

shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Member would have owed if the payments or reimbursements had been made to the Member as regular cash compensation, plus the Member's share of any Social Security that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Member.

#### 11.9 FUNDING

All employee contributions will be segregated in the Wyoming Central School District Trust and Agency Fund and will be invested as authorized by law.

#### 11.10 OTHER SALARY-RELATED PLANS

It is intended that any other salary-related employee benefit plans that are maintained or sponsored by the Employer shall not be affected by this Plan. Any contributions or benefits under such other plans with respect to a Member shall, to the extent permitted by law and not otherwise provided for in such other plan, be based on his or her total compensation from the Employer, including any amounts by which his or her salary or wages may be reduced pursuant to the provisions of Section 3.1.

#### 11.11 GOVERNING LAW

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

#### 11.12 SEVERABILITY

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

#### 11.13 CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the construction of any provision thereof.

#### 11.14 CONTINUATION OF COVERAGE

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each member will be entitled to continuation coverage as prescribed in Code Section 4980B.

IN WITNESS WHEREOF, this Plan document is hereby executed this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_.

Wyoming Central School District

By: \_\_\_\_\_  
Employer Signature

Title: \_\_\_\_\_