

SCOTT COUNTY SCHOOL BOARD

MINUTES OF REGULAR (ORGANIZATIONAL) MEETING TUESDAY, JANUARY 7, 2020

The Scott County School Board met for their Organizational meeting on Tuesday, January 7, 2020 at 6:30 p.m. at the Scott County School Board's Central Office, 340 E. Jackson Street, Gate City, VA 24251 with the following members present:

David Templeton, Chairman
Lon Stephen "Steve" Sallee, Jr., Vice- Chairman
Linda D. Gillenwater
Gail L. McConnell
Robin Hood
William "Bill" Houseright

ABSENT: None

OTHERS PRESENT: John I. Ferguson, Division Superintendent; Jason Smith, Assistant Superintendent; Beverly Stidham, Clerk of the Board/Purchasing Agent; Angela Johnson, Deputy Clerk of the Board/Head Start Payroll Clerk/School Nutrition Agent; Will Sturgill, School Board Attorney; Robert Sallee, Maintenance Supervisor; Scot Fleming, Teacher/Representative of VEA; Amanda Clark, Heritage TV; Billy Nash/SCCTC Instructor; Doris Boitnott, NEA Representative; Rhonda Kilgore/Teacher.

CALL TO ORDER/MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE: Chairman David Templeton called the January 7, 2020 Organizational Meeting of the Scott County School Board to order at 6:30 p.m. and welcomed everyone to the meeting. The members and audience observed a moment of silence and Mr. Steve Sallee led in citing the *Pledge of Allegiance*.

ELECTION AND APPOINTMENT OF OFFICERS – 2020: With the appointment of 2020 Officers, Chairman Templeton turned the meeting over to Superintendent Ferguson to carry out the motions of the election of the Chairman of the Board. Superintendent Ferguson asked for motions from the floor for Chairman and Mr. Steve Sallee made a motion for David Templeton for Chairman for the 2020 calendar year with Mr. Gail McConnell seconding the motion for Mr. Templeton. No other motions being heard, Superintendent Ferguson, asked the Board for a vote, all members voting aye, no nays, the Board voted Mr. David Templeton as the 2020 Chairman of the Scott County School Board.

Chairman David Templeton conducted the remaining of the meeting asking the Board for nominations for Vice Chairman for the 2020 calendar year. Ms. Linda Gillenwater made the motion for Mr. Steve Sallee to be Vice Chairman and Mr. Gail McConnell seconded that motion, with no other nominations being heard, Chairman Templeton asked for a vote for Mr. Steve Sallee for Vice-Chairman, All members voting aye, none voting nay, Mr. Steve Sallee was elected as Vice-Chairman for the 2020 calendar year.

On a motion by Mr. Steve Sallee, seconded by Ms. Linda Gillenwater, all members voting aye, the Board voted to approve Mrs. Beverly Stidham as Clerk of the Board for the 2020 Calendar year.

On a motion by Ms. Linda Gillenwater, seconded by Mr. Steve Sallee, all members voting aye, the Board voted to approve Mrs. Angela Johnson as Deputy Clerk of the Board for the 2020 Calendar year.

ITEMS TO ADD TO THE AGENDA/APPROVAL OF THE AGENDA: On a motion by Mr. Gail McConnell, seconded by Ms. Linda Gillenwater, all members voting aye, the Board voted to approve the agenda as presented.

APPROVAL OF DECEMBER 3, 2019 REGULAR MEETING MINUTES: On a motion by Mr. Gail McConnell, seconded by Ms. Linda Gillenwater, all members voting aye, the Board voted to approve the December 3, 2019 regular meeting minutes as written.

APPROVAL OF CLAIMS: On a motion by Ms. Linda Gillenwater, seconded by Mr. Steve Sallee, all members voting aye, the Board approved the claims as follows:

School Operating Fund invoices & payroll in the amount of \$1,072,624.71 as shown by warrants #8130485-8130679 (with ck #8130347 being voided) & electronic payroll deposit in the amount of \$1,345,578.72 & electronic payroll tax deposits in the amount of \$520,09.54. Cafeteria Fund invoices & payroll in the amount \$197,443.94 as shown by warrants #1019654-1019709; electronic payroll direct deposit for cafeteria in the amount of \$48,747.23 and electronic tax deposits in the amount of \$16,307.72. Head Start invoices totaling \$56,935.13 as shown by warrants #20982-21056 (with check #21003 being voided).

APPROVAL OF BOARD MEETING DATES: APPENDIX A- On a motion by Mr. Steve Sallee, seconded by Ms. Linda Gillenwater, all members voting aye, the Board voted to approve the Board meeting dates as presented for the 2020-2021 calendar years. The times, dates, and locations are outlined on the attached appendix (Some of these dates and the locations are subject to change due to special circumstances. These special dates or location changes will always be posted for the public's review.)

PUBLIC COMMENT: Ms. Lisa Taylor spoke to the Board about her concerns for cameras in the special education classrooms, and drug testing for the staff. She spoke to the Board about her concern of the special education population being transported during the school day and the parents not being allowed to visit the classrooms while class is in session. The Board thanked Ms. Taylor for her comments.

WILL STURGILL, SCHOOL BOARD ATTORNEY-DISCUSSION OF SCHOOL BOARD MEMBER VSBA CODE OF CONDUCT: APPENDIX B- Mr. Will Sturgill reviewed with the Board the VSBA School Board member Code of Conduct. School Board members in Virginia are asked to review and sign the twelve focal points as an acting school board member each year. This outlines specific practices that Board members are asked to follow and practice as active members. The Board, after review of the document, agreed to table signing the document until the February meeting.

SUPERINTENDENT'S REPORT:

APPROVAL FOR BUDGET COMMITTEE FOR FISCAL YEAR 2020-2021:

On a motion by Mr. Gail McConnell, seconded by Mr. Bill Houseright, all members voting aye, the Board voted to approve the Budget committee as presented with Mr. Steve Sallee and Mr. David Templeton volunteering to serve for Fiscal Year 2020-2021.

APPROVAL OF SECOND SEMESTER, 3RD QUARTER ALLOCATIONS-2020, APPENDIX C:

On a motion by Mr. Gail McConnell, seconded by Mr. Steve Sallee, all members voting aye, the Board voted to approve the Second Semester, 3rd Quarter 2020 School Allocations.

APPROVAL OF HEAD START FINANCIAL REPORT FOR NOVEMBER, 2019: (APPENDIX D) On a motion by Ms. Linda Gillenwater, seconded by Mr. Gail McConnell, all members voting aye, the Board

voted to approve the November 2019 Head Start Financial Report as presented by Superintendent Ferguson on behalf of Head Start Director Kathy Wilcox.

APPROVAL OF EARLY HEAD START FINANCIAL REPORT, NOVEMBER 2019:(APPENDIX E) On a motion by Mr. Steve Sallee, seconded by Mr. Gail McConnell, all members voting aye, the Board voted to approve the November 2019 Early Head Start Financial Report as presented by Superintendent Ferguson on behalf of Head Start Director Kathy Wilcox.

Superintendent Ferguson presented the December 2019 Director's Report for Head Start on behalf of Head Start Director, Kathy Wilcox for the Board's review. With no questions or comments from the Board regarding this document, the next agenda item was presented.

STOCK MARKET GAME WINNERS: Superintendent Ferguson presented to the Board information about teachers and students who participated in the Fall 2019 Stock Market game to learn about economics and personal finance through this multidisciplinary, real world instructional tool designed to secure more prosperous futures for our young people. He explained to the Board and congratulated Rye Cove Intermediate School for placing First Place in the Regional Middle School Division and winning \$120,517.

RIGHTS FOR AUTISM GRANT: (APPENDIX F) Superintendent Ferguson discussed the award that Scott County has received in the amount of \$19,994.00 of funding for Robots for Autism. He explained that the division will receive the award in a lump sum in January 2020. Final spending will be accomplished by June 1, 2020 and reports will be submitted to VA DOE by July 1, 2020.

INSURANCE COMMITTEE: Superintendent Ferguson talked to the Board about needing two Board members to serve on the insurance committee and he asked for volunteers for a four year term and a one year term. Mr. Robin Hood volunteered to serve on the insurance committee for the one year term and Mr. Gail McConnell volunteered to serve on the insurance committee for the four year term.

MAINTENANCE UPDATE: MR. ROBERT SALLEE, MAINTENANCE SUPERVISOR- Mr. Robert Sallee handed out information regarding roofing updates for the schools he deemed priority schools and work orders that his maintenance team had accomplished and are still working on. He stressed to the Board the importance of roofing needs and thanked the Board for the purchase of the new vehicles for the Maintenance department. He reviewed several projects he and his Maintenance crew are involved in at the present time and what they had recently completed; the Board thanked him for their hard work.

CLOSED MEETING: Mr. Steve Sallee made a motion to enter into closed meeting at 7:27 p.m. to discuss coaches, custodians, bus drivers, and cafeteria staff as provided in Section 2.2 3711 of the Code of Virginia, as amended, the motion was seconded by Mr. Gail McConnell, all members voting aye.

RETURN FROM CLOSED MEETING: All members present returned from the closed meeting at 8:35 p.m. with a roll call vote being held, and on a motion by Mr. Steve Sallee, seconded by Mr. Gail McConnell, the Board returned to regular session, and Mr. Sallee cited the following certification of the closed meeting:

CERTIFICATION OF CLOSED MEETING:

WHEREAS, the Scott County School Board has convened a closed meeting on the date pursuant to an affirmative recorded vote and in accordance with the provisions of the Freedom of the Information Act and,

WHEREAS, Section 2.2 3711 of the Code of Virginia requires certification, by this Scott County School Board that such meeting was conducted in conformity with Virginia law:

NOW, THEREFORE, BE IT RESOLVED, that the Scott County School Board hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies and (ii) only such public matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the Scott County School Board in the closed meeting.

ROLL CALL VOTE:

AYES: David Templeton, Steve Saltee, Gail McConnell, Linda Gillenwater, Bill Houseright, and Robin Hood.

NAYS: None.

ITEMS BY ASSISTANT SUPERINTENDENT, JASON SMITH:

PERSONNEL:

RESIGNATION: On a motion by Mr. Gail McConnell, seconded by Mr. Steve Saltee, all members voting aye, the Board voted to accept the resignation of Zach Dorton, bus driver, effective December 20, 2019.

EMPLOYMENT:

On a motion by Ms. Linda Gillenwater, seconded by Mr. Gail McConnell, all members voting aye, the Board voted to approve the employment of Emily Lane, bus driver, January 1, 2020.

On a motion by Mr. Steve Saltee, seconded by Ms. Linda Gillenwater, all members voting aye, the Board voted to approve the employment of Hope Bellamy, child nutrition worker, effective January 1, 2020.

On a motion by Mr. Gail McConnell, seconded by Mr. Steve Saltee, all members voting aye, the Board voted to approve the employment of Eric Bumgarner, non-stipend Middle School Coach, Gate City Middle School, effective January 7, 2020.

On a motion by Mr. Steve Saltee, seconded by Ms. Linda Gillenwater, all members voting aye, the Board voted to approve the employment of Mikey Cox, non-stipend Middle School Coach, Gate City Middle School, effective January 7, 2020.

RETIREMENT:

On a motion by Ms. Linda Gillenwater, seconded by Mr. Gail McConnell, all members voting aye, the Board voted to approve the retirement of Sharon Vermillion, child nutrition worker, effective January 1, 2020.

On a motion by Mr. Steve Sallee, seconded by Mr. Gail McConnell, all members voting aye, the Board voted to approve the substitute list as presented for support staff.

OVERNIGHT FIELD TRIP REQUEST:

On a motion by Mr. Robin Hood, seconded by Mr. Gail McConnell, all members voting aye, the Board voted to approve the overnight field trip request by Rye Cove High School to attend the Harrisonburg All-State Band Competition.

AMENDMENT TO 403b PLAN (APPROVAL) APENDIX G:

On a motion by Mr. Gail McConnell seconded by Ms. Linda Gillenwater, all members voting aye, the Board voted to approve the amendment to the 403b Plan. This amendment includes a pension plan for employees to receive the following securities: a) unused sick leave b) unused business leave c) retirement incentive payment (if available).

APPROVAL OF RELIGIOUS EXEMPTIONS:

On a motion by Mr. Robin Hood, seconded by Mr. Steve Sallee, the religious exemption of student ID #02-27-2008 was approved by all members voting aye.

On a motion by Mr. Gail McConnell, seconded by Mr. Steve Sallee, the religious exemption of student ID #01-15-2012 was approved by all members voting aye.

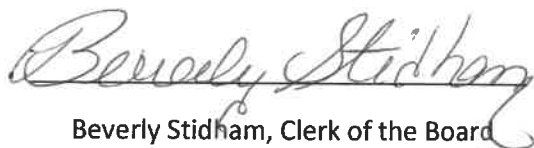
On a motion by Mr. Steve Sallee, seconded by Ms. Linda Gillenwater, the religious exemption of student ID #05-11-2011 was approved by all members voting aye.

BOARD MEMBER COMMENTS: No Board member comments at this meeting

ADJOURNMENT: There being no further business discussed, the organizational meeting of the Scott County School Board was adjourned at 9:03 p.m.



David Templeton, Chairman



Beverly Stidham, Clerk of the Board

APPENDIX FOR JANUARY 7, 2020 BOARD MEETING MINUTES:

- A:** APPROVAL OF BOARD MEETING DATES FOR THE 2020-2021 CALENDAR YEAR
- B:** DISCUSSION/APPROVAL: SCHOOL BOARD MEMBER VSBA (VIRGINIA SCHOOL BOARD ASSOCIATION)
CODE OF CONDUCT AGREEMENT
- C:** APPROVAL OF SECOND SEMESTER, 3RD QUARTER SCHOOL ALLOCATIONS
- D:** APPROVAL OF NOVEMBER 2019 HEAD START FINANCIAL REPORT
- E:** APPROVAL OF NOVEMBER 2019 EARLY HEAD START FINANCIAL REPORT
- F:** AWARD OF RIGHTS FOR AUTISM GRANT
- G:** APPROVAL OF AMENDMENT TO BOARD APPROVED 403B PLAN

Meeting Dates for 2020-2021

All Scott County School Board meetings will be held at the Central Office,
340 E. Jackson Street, Gate City, VA 24251 Office unless otherwise posted:

February 4, 2020 (Tuesday) -To be held at Scott County Career & Technical Center (Budget Hearing 6:15)

March 3, 2020 (Tuesday)

April 7, 2020 (Tuesday)

May 5, 2020 (Tuesday)

June 2, 2020 (Tuesday)

July 7, 2020 Tuesday)

August 4, 2020 (Tuesday)

September 8, 2020 (Tuesday) - To be held at Scott County Career & Technical Center

October 6, 2020 (Tuesday)

November 5, 2020 (Thursday)

December 1, 2020 (Tuesday)

January 5, 2021 (Tuesday) (Organizational Meeting)



VSBA Code of Conduct for School Board Members

As a member of my local school board, I will strive to be an advocate for students and to improve public education and to that end:

1. I will have integrity in all matters and support the full development of all children and the welfare of the community, Commonwealth and Nation.
2. I will attend scheduled board meetings.
3. I will come to board meetings informed concerning the issues under consideration.
4. I will make policy decisions based on the available facts and appropriate public input.
5. I will delegate authority for the administration of the schools to the superintendent, and establish a process for accountability of administrators.
6. I will encourage individual board member expression of opinion and establish an open, two-way communication process with all segments of the community.
7. I will communicate, in accordance with board policies, public reaction and opinion regarding board policies and school programs to the full board and superintendent.
8. I will bring about desired changes through legal and ethical procedures, upholding and enforcing all laws, state regulations, and court orders pertaining to schools.
9. I will refrain from using the board position for personal or partisan gain and avoid any conflict of interest or the appearance of impropriety.
10. I will respect the confidentiality of privileged information and make no individual decisions or commitments that might compromise the board or administration.
11. I will be informed about current educational issues through individual study and participation in appropriate programs, such as those sponsored by my state and national school boards associations.
12. I will always remember that the foremost concern of the board is to improve and enhance the teaching and learning experience for all students in the public schools of Virginia.

Therefore, I will always strive to demonstrate appropriate behavior/conduct as a public school board member.
(Each member of this school board voting to adopt this Code should sign.)

Name: <u>Rex Hood</u>	Name: _____
Name: <u>William O. Hays</u>	Name: _____
Name: <u>David McConnell</u>	Name: _____
Name: <u>Paul Hays</u>	Name: _____
Name: <u>David Greenwater</u>	Name: _____
Name: <u>Steve Salter</u>	Name: _____

School Board: Scott County Public Schools Date: 2-4-2020

SECOND SEMESTER
3RD QUARTER ALLOCATIONS-JAN. 2020

	COPIER	REM./INST.	CUSTODIAL	TOTAL
DPS	\$1,750.00	\$2,400.00	\$3,600.00	\$7,750.00
DIS	\$1,000.00	\$550.00	\$900.00	\$2,450.00
FBPS	\$1,000.00	\$550.00	\$900.00	\$2,450.00
HES	\$1,000.00	\$1,100.00	\$1,800.00	\$3,900.00
NES	\$1,500.00	\$1,925.00	\$3,150.00	\$6,575.00
RCI	\$1,000.00	\$1,375.00	\$2,250.00	\$4,625.00
SES	\$2,750.00	\$4,400.00	\$5,875.00	\$13,025.00
WCES	\$2,125.00	\$2,750.00	\$4,500.00	\$9,375.00
YES	\$1,125.00	\$1,375.00	\$2,250.00	\$4,750.00
GCMS	\$1,700.00	\$2,750.00	\$4,500.00	\$8,950.00
GCHS	\$2,500.00	\$5,225.00	\$7,675.00	\$15,400.00
TSHS	\$1,020.00	\$1,650.00	\$2,700.00	\$5,370.00
RCHS	\$1,190.00	\$1,925.00	\$3,150.00	\$6,265.00
SCTC	\$1,000.00	\$6,476.34	\$1,750.00	\$9,226.34
TOTAL	\$20,660.00	\$34,451.34	\$45,000.00	\$100,111.34

SCOTT COUNTY PUBLIC SCHOOL HEAD START
HEAD START FINANCIAL REPORT
GRANT #03CH3469-05 (1/1/19-12/31/19)

NOVEMBER 2019

REVENUE	CURRENT MONTH	YTD	APPROVED FUNDING	UNCOLLECTED FUNDING	%
Federal Funds	104,139.83	1,135,029.63	1,747,094.00	612,064.37	35%
CACFP	-	100,163.16	-	-	
Donations, Other Revenue	100.00	931.42	-	-	
TOTAL \$	104,239.83	\$ 1,236,124.21	\$ 1,747,094.00	\$ 612,064.37	35%

EXPENSES	CURRENT MONTH	YTD	BUDGETED FUNDING	AVAILABLE FUNDING	%
PERSONNEL					
Payroll Expenses	66,171.88	742,238.09	854,943.00	112,704.91	13%
Fringe	24,067.59	274,853.32	326,918.00	52,064.68	16%
TRAVEL					
Out of Town Travel	-	247.45	1,500.00	1,252.55	84%
SUPPLIES					
Office Supplies	646.90	6,625.13	8,000.00	1,374.87	17%
Postage	-	514.89	1,000.00	485.11	49%
Food Supplies	4,828.61	87,932.63	106,633.16	18,700.53	18%
Food Service Supplies	4.49	746.08	2,000.00	1,253.92	63%
Educational Supplies	1,069.51	18,520.85	39,280.42	20,759.57	53%
Medical & Dental Supplies	-	87.39	1,500.00	1,412.61	94%
Janitorial Supplies	291.60	2,390.71	2,000.00	(390.71)	-20%
EQUIPMENT					
Classroom/Outdoor Equipment	-	-	95,000.00	95,000.00	100%
CONTRACTUAL					
Mental Health Services	157.50	982.50	2,500.00	1,517.50	61%
Other Contracts	-	-	288,210.00	288,210.00	100%
OTHER					
Rent	800.00	9,600.00	9,600.00	-	0%
Utilities	1,480.33	15,015.23	21,000.00	5,984.77	28%
Telephone	1,106.41	11,803.23	14,400.00	2,596.77	18%
Child Liability Insurance	-	-	740.00	740.00	100%
Maintenance & Repair	787.00	15,332.99	20,000.00	4,667.01	23%
Local Travel	233.72	2,363.06	2,300.00	(63.06)	-3%
Parent Activities	-	2,791.68	3,500.00	708.32	20%
Audit Fee (Accounting & Legal)	-	-	2,750.00	2,750.00	100%
Publications, Ads, & Printing	1,320.44	14,138.08	14,500.00	361.92	2%
Health Services	-	171.24	3,125.00	2,953.76	95%
Field Trips	1,127.00	2,525.30	1,000.00	(1,525.30)	-153%
Discretionary Funds	83.90	934.63	3,300.00	2,365.37	72%
Health Examinations	-	245.63	250.00	4.37	2%
Assoc. Dues & Fees	56.00	3,326.00	1,840.00	(1,486.00)	-81%
Training	224.85	21,879.83	20,399.00	(1,480.83)	-7%
TOTAL \$	104,457.73	\$ 1,235,265.94	\$ 1,848,188.58	\$ 612,922.64	33%

IN-KIND (NON-FEDERAL SHARE)	CURRENT MONTH	YTD	IN-KIND BUDGETED	IN-KIND REMAINING	%
Parents & Volunteer	16,748.03	141,226.40	134,686.00	(6,540.40)	-5%
School District	1,171.09	244,680.30	246,379.00	1,698.70	1%
Donations	279.86	45,660.23	55,709.00	10,048.77	18%
TOTAL \$	18,198.98	\$ 431,566.93	\$ 436,774.00	\$ 5,207.07	1%

ADMINISTRATIVE COST	CURRENT MONTH	YTD	ADMIN. COST BUDGETED	ADMIN. COST REMAINING
Personnel	13,850.56	150,666.85	159,915.00	9,248.15
Travel	-	27.22	165.00	137.78
Supplies	93.85	1,056.06	1,300.00	243.94
Other	1,426.36	28,476.05	31,796.00	3,319.95
TOTAL \$	15,370.77	\$ 180,226.18	\$ 193,176.00	12,949.82

NOV. ADMIN. COST	1.0%
YTD ADMIN. COST	11.6%

**SCOTT COUNTY PUBLIC SCHOOL HEAD START
HEAD START PROGRAM**

FINANCIAL REPORT SUMMARIZATION

GRANT #03CH3469-05 (1/1/19-12/31/19)

NOVEMBER 2019

REVENUES: Federal Funds - \$104,139.83; Santa's Helper - \$100.00

EXPENSES:

Personnel

- Payroll/Fringe: Head Start staff (contracted/non-contracted) payroll & fringe benefits.

Supplies

- Office Supplies/Postage: General expenses for program.
- Food Supplies/Food Service Supplies: CACFP meals purchased for centers & non-food meal preparation supplies.
- Educational Supplies: General expenses for program.
- Janitorial Supplies: General expenses for program.

Contractual

- Mental Health Services: Sept. services.

Other

- Rent: HS Office, Dec. 19.
- Utilities: Utility service for centers & HS office.
- Telephone: Telephone/internet service for office & centers.
- Maintenance & Repair: Security camera troubleshooting, misc. repairs.
- Local Travel: Gasoline for HS vans & staff mileage reimbursement.
- Publications, Ads, & Printing: Copier contracts for office & centers.
- Association, Dues & Fees: Pre-employment screening fees, annual license fees.
- Training: CDA renewal, First Aid/CPR certification, resource materials.

In-Kind Match: \$18,198.98. The remaining in-kind for the budget period is 1%.

Administrative Costs: \$15,370.77. The year-to-date administrative cost is 11.6%, not to exceed 15%.

Credit Card Expenses: \$266.00. See attached credit card expense report.

12:46 PM
12/09/19
Accrual Basis

Scott County Public School Head Start Custom Transaction Detail Report

November 2019

Name	Memo	Account	Debit	Credit	Balance
Bank of America-Platinum Plus	1182-CDA renewal for employee	20-3800 · Training	125.00		-125.00
Bank of America-Platinum Plus	quickbooks subscription fee November 2019	6001 · Office Supplies	141.00		-266.00
			<u>266.00</u>	<u>0.00</u>	<u>-266.00</u>

7

**SCOTT COUNTY PUBLIC SCHOOL HEAD START
EARLY HEAD START FINANCIAL REPORT
GRANT #03HP00004903 (9/1/19-8/31/20)**

NOVEMBER 2019

REVENUE	CURRENT MONTH	YTD	APPROVED FUNDING	UNCOLLECTED FUNDING	%
Federal Funds	27,064.52	80,828.06	372,363.00	291,534.94	78%
CACFP	-	2,516.44	-	-	
Donations, Other Revenue	-	-	-	-	
TOTAL	\$ 27,064.52	\$ 83,344.50	\$ 372,363.00	\$ 291,534.94	78%

EXPENSES	CURRENT MONTH	YTD	BUDGETED FUNDING	AVAILABLE FUNDING	%
PERSONNEL					
Payroll Expenses	19,825.62	57,946.67	217,876.00	159,929.33	73%
Fringe	6,507.95	18,949.95	82,425.00	63,475.05	77%
TRAVEL					
Out of Town Travel	-	18.40	3,024.00	3,005.60	99%
SUPPLIES					
Office Supplies	-	-	3,000.00	3,000.00	100%
Postage	-	-	100.00	100.00	100%
Food Supplies	2,696.84	5,226.44	10,145.44	4,919.00	48%
Food Service Supplies	-	-	1,000.00	1,000.00	100%
Classroom/Ed. Supplies	-	-	16,862.00	16,862.00	100%
Medical & Dental Supplies	-	-	1,000.00	1,000.00	100%
Transition Supplies	-	-	500.00	500.00	100%
Janitorial Supplies	-	-	1,500.00	1,500.00	100%
CONTRACTUAL					
Mental Health Services	7.50	7.50	1,620.00	1,612.50	100%
EQUIPMENT					
N/A	-	-	-	-	0%
OTHER					
Rent	-	-	-	-	0%
Utilities	224.08	374.08	4,500.00	4,125.92	92%
Telephone	230.97	461.85	3,000.00	2,538.15	85%
Maintenance & Repair	-	-	7,193.00	7,193.00	100%
Local Travel	-	54.89	660.00	605.11	92%
Parent Activities	-	-	600.00	600.00	100%
Audit Fee (Accounting & Legal)	-	-	1,000.00	1,000.00	100%
Publications, Ads, & Printing	-	-	500.00	500.00	100%
Health Services	-	-	1,000.00	1,000.00	100%
Field Trips	-	190.00	4,067.00	3,877.00	95%
Discretionary Funds	88.00	88.00	1,800.00	1,712.00	95%
Health Examinations	-	-	300.00	300.00	100%
Assoc. Dues & Fees	-	-	2,500.00	2,500.00	100%
Training	-	26.72	8,707.00	8,680.28	100%
TOTAL	\$ 29,580.96	\$ 83,344.50	\$ 374,879.44	\$ 291,534.94	78%

IN-KIND (NON-FEDERAL SHARE)	CURRENT MONTH	YTD	IN-KIND BUDGETED	IN-KIND REMAINING	%
Parents & Volunteer	7,661.43	22,234.09	68,271.00	46,036.91	67%
School District	159.52	8,936.28	9,205.00	268.72	3%
Donations	10.00	14,201.40	15,615.00	1,413.60	9%
TOTAL	\$ 7,830.95	\$ 45,371.77	\$ 93,091.00	\$ 47,719.23	51%

ADMINISTRATIVE COST	CURRENT MONTH	YTD	ADMIN. COST BUDGETED	ADMIN. COST REMAINING
Personnel/Fringe	2,050.90	10,078.59	28,778.00	18,699.41
Travel	-	2.94	484.00	481.06
Supplies	-	-	496.00	496.00
Other	79.22	494.89	6,993.00	6,498.11
TOTAL	\$ 2,130.12	\$ 10,576.42	\$ 36,751.00	26,174.58

NOV. ADMIN. COST	0.5%
YTD ADMIN. COST	2.5%

**SCOTT COUNTY PUBLIC SCHOOL HEAD START
EARLY HEAD START PROGRAM
FINANCIAL REPORT SUMMARIZATION
GRANT #03HP00004903 (9/1/19-8/31/20)**

NOVEMBER 2019

REVENUES: \$27,064.52 – Federal Funds

EXPENSES:

Personnel

- Payroll/Fringe: EHS staff (contracted/non-contracted) payroll & fringe benefits.

Supplies

- Food Supplies/Food Service Supplies: CACFP meals purchased for centers & non-food meal preparation supplies.

Contractual

- Mental Health Services: September services.

Other

- Utilities: Utility service for centers.
- Telephone: Telephone/internet service for centers.
- Discretionary Funds: Reimbursements to ED/FRS staff for the purchase of classroom materials and/or parent meetings.

In-Kind Match: \$7,830.95. The remaining in-kind for the budget period is 51%.

Administrative Costs: \$2,130.12. The year-to-date administrative cost is 2.5%, not to exceed 15%.

Credit Card Expenses: \$60.00. See attached credit card expense report.

12:47 PM
12/09/19
Accrual Basis

Scott County Public School Head Start
Custom Transaction Detail Report
November 2019

Name	Memo	Account	Debit	Credit	Balance
Powell Valley National Bank	items for parent meeting November	6017 · Discretionary Center Funds	20.00		-20.00
Powell Valley National Bank	items for parent meeting October	6017 · Discretionary Center Funds	20.00		-40.00
Powell Valley National Bank	items for parent meeting October	6017 · Discretionary Center Funds	20.00		-60.00
			60.00	0.00	-60.00

**SCOTT COUNTY PUBLIC SCHOOL HEAD START
DIRECTOR'S REPORT
December 2019**

1. **End of Month Enrollment for Early Head Start (November): 24**
2. **Wait List for Early Head Start: 20 children**
6 Income eligible, 6 (100%-130%), 1 Homeless, 6 Over Income
1 Homeless, 1 Public Assistance
3. Average Daily Attendance: Early Head Start (November): 75%
4. EHS Number eligible 0 –100%: 16
5. EHS Number eligible 100% -- 130%: 3
6. EHS Number over income: 0
7. EHS Number Eligible a Foster Child: 1
8. EHS Number Eligible as homeless: 0
9. EHS Number Eligible as Public Assistance: 4
10. **End of Month Enrollment for Head Start (November): 140**
11. **Current Enrollment for Head Start 2019 -2020 School Year: 139 & 1<30 days**
12. Average Daily Attendance: Head Start: 84%
13. HS Number eligible 0-100%: 94
14. HS Number eligible between 100%-130%: 17
15. HS Number eligible as a Foster Child: 2
16. HS Number eligible as Homeless: 2
17. HS Number eligible as Public Assistance: 14
18. HS Number of Over-Income: 11
19. **Wait List for Head Start: 15 Over Income Children**
20. **RECRUITMENT EFFORTS**
Recruitment Activities: Family Service Staff are following up on age eligible siblings for 2019 school year. Recruitment continues throughout the county. Target locations include: Scott County Food Pantry, Dungannon Development Commission, Priceless, Food City, Food Lion, Crossroads Community Center, and the Community Service Building Lobby (Health Dept./ WIC and Dept. Social Services)
21. **January 21st Family Engagement (Night at the Museum)**
22. Number of children with an Individualized Education Plan (IEP): 14 or 8%
One Developmentally Delayed and Thirteen Speech/Language Delay and twelve with Suspected Disability.
23. Number enrolled in Speech Intervention Program (SIP): 10
24. Number of Dually Enrolled (Enrolled in both Head Start and Early Childhood Special Education class): 1
25. Head Start Screening Brigrance; 134 complete, 17 rescreen, 2 referrals
26. Early Head Start: ASQ 3: 24 Screened, 4 Rescreen
27. Early Head Start: IFSP Three Developmentally Delayed/ Speech Language Delay, One Developmentally Delayed, and 1 with suspected disability.
28. **Book Club Selection EHS: *Brown Bear, Brown Bear What Do You See?* By Bill Martin, Jr.**

Book Club Selection for Head Start: *Click Clack Surprise* by Doreen Cronin

Monitoring Results HS: File monitoring in the Head Start centers has begun. Center file monitoring will be completed by Dec. 20th.

Monitoring Results EHS: Informal observations will be completed in each EHS classroom by Dec. 20th.

Other Information, Training, Workshops:

Mountain Empire Community College met with parents and substitutes at the Head Start office. The informational meeting was designed to inform participants of how to enroll in Child Development Classes and how to obtain financial aid. Two staff and 3 parents/subs attended the meeting. On December 16, MECC staff will return to the Head Start office to assist in registration and enrollment.

November 25th, Cindy Raymond and April Carter conducted substitute training. 1 parent and 3 community members attended.

December 5th, 8 Teacher Assistants, 5 EHS caregivers, Cindy Raymond, and Beth Stidham attended the TLC conference in Abingdon. Training included: Childhood Trauma, Preparing Infants and Toddlers for Kindergarten, Art media for all ages, and yoga activities.

January 6th Staff Development Day. Training will include: Trauma informed care, new curriculum, lesson planning, and transitions.

Upcoming Events for Head Start:

December 13- Nutcracker Field Trip

December 20- Center Celebrations, School Dismisses at 1pm.

December 23-Jan 6- Winter Break

January 7- Children return

January 16-Policy Council

January 21- Night at the Museum (FEN)

Upcoming Events for Early Head Start

December 17- Field Trip to Bass Pros for EHS Duff

December 20- Center Celebrations, School Dismisses at 1pm.

December 23-Jan 6- Winter Break

January 7- Children return

January 15- Field Trip WC 1 & 2 EHS (Just Jump)

January 16-Policy Council

January 21- Night at the Museum (FEN)

January 29- Field Trip Duff EHS (Just Jump)

Dear Ms. Robinette,

This letter serves as the initial announcement that Scott County's application has been selected to receive funding through the Robots for Autism project.

Your division will receive \$19,994.00 to spend as outlined in your grant proposal.

Note: The amount awarded may vary from the amount you requested.

Payments will be made directly to the school division in a lump sum in January 2020. The school division will receive a Grant Award Notification (GAN) to signal the transfer of funds. School divisions must provide VDOE with a detailed receipt of purchases once the division receives the materials/supplies.

Additionally, as stated in the grant application, school teams must report to VDOE a description of the project implemented and its results. Final reports are due no later than July 1, 2020. Final reports will include:

- (1) Project description including use of procured technology
- (2) Number and age, grade, and classroom placement of students served by the technology
- (3) The results of each outcome identified in the application, and whether the project's goals were met
- (4) Other notable achievements or successes
- (5) Lessons learned from the project:
 - a. Describe any aspects of implementation that were troublesome and/or unanticipated
 - b. Provide advice that your team would give to another school for implementing a similar project.
- (6) Current plans for sustainability

Project Timeline:

December 2019	Division notified of grant award
January 2020	Divisions receive lump sum payment via Grant Award Notification (GAN)
February 2020	Divisions submit receipt(s) of items purchased
June 1, 2020	Final deadline for spending funds
July 1, 2020	Divisions submit implementation reports to VDOE

Please submit all information to Daniel Irwin, Autism Specialist, at Daniel.Irwin@doe.virginia.gov.

Memo

To: School Board Members
From: Jason Smith, Assistant Superintendent
Date: January 7, 2020
Re: Optional- Special Pay Plan (403-b)

***Attached is amended 403 (b) plan. Please see attached email.**

- I. Pension Plan (403b) for receiving the following:
 - a. Unused sick leave
 - b. Unused business leave
 - c. Retirement incentive payment (if available)
- II. The money will be sent to GWN Securities to be deposited into an account platform containing a VALIC fixed account. There are no charges upon deposit, distribution, or transfer.
- III. The current interest rate is 1.50%. This rate is subject to change on a monthly basis.
- IV. Employees have three choices
 - a. Leave the money in the VALIC fixed interest option (FIO) account.
 - b. Transfer the money to an existing retirement account
 - c. Take the money as a cash distribution. This option will generate Federal and State Income withholding. In addition, the IRS 10% premature distribution penalty may be imposed depending on the age of the employee at the time of distribution.
- V. Money will not be sent by Scott County Schools until June 30th or thereafter as designated by the Scott County School Board. Your account should be funded by the middle of July.
- VI. You will receive a confirmation in the mail of your account from the Wytheville office of Virginia Retirement Specialists, Inc. as soon as the information becomes

available. Thereafter, you will receive QUARTERLY statements from GWN Securities.

VII. The advantage of this account will be the savings in Social Security and Medicare taxes that both the employer and employee will save.

Jason Smith

From: Lara Ciccone-Nwaru <lcnwaru@youradminpartners.com>
Sent: Wednesday, December 18, 2019 3:05 PM
To: Jason Smith
Cc: Bart Shelton; Tyniesha Lipscomb
Subject: FW: Scott County PS 403(b) Cash Match Plan Document Conversion
Attachments: Scott Co VA Alternative Cash Match Non-ERISA 403(b) K-12 Vol Sub AA #04002 unsigned.docx; Scott Co Cash Match 403(b) PE Prototype Corporate Resolution.doc; Scott Co VA Alternative Cash Match Administrative Appendix K-12.doc

Hi Jason,
I hope you are doing well.
I am just following up on your signed documents. Please do not hesitate to let me know if you have any questions.

Thank you so much!



Lara Ciccone (Nwaru)
New Business Analyst
ADMIN Partners, LLC
P: 856-382-3037 | 877-484-4400
F: 856-755-3515
<http://www.youradminpartners.com>



From: Lara Ciccone-Nwaru
Sent: Monday, December 09, 2019 12:39 PM
To: Jason Smith <Jason.Smith@scottschools.com>
Cc: Bart Shelton <bshelton@scottcountyva.com>; Tyniesha Lipscomb <tlipscomb@youradminpartners.com>
Subject: Scott County PS 403(b) Cash Match Plan Document Conversion

Hello Jason,
Good afternoon!

In complying with the remedial amendment period the IRS has established with Revenue Procedure 2017-18 to restate existing 403(b) Plans under the new pre-approved plan program, ADMIN Partners has converted and updated Scott County Public Schools 403(b) Alternative Cash Match Plan to the appropriate pre-approved version and restated your plan-incorporating past law changes, etc. at the same time.

These document updates have made no material changes to your plan. All the rules and features your 403(b) Plan had in place previously are still in place in the updated documents. I have attached 3 documents for your review and action to this email.

First is the updated Adoption Agreement for your 403(B) Plan. Again, no features have changed. All that needs to be done after review is for an authorized signer under the plan to sign off on the document at the bottom of page 2.

The second document is a Corporate Resolution adopting the regulatory changes onto the new Pre-approved 403(b) Plan program. This document only needs to be signed off on at the bottom of the page to be fully executed.

Last is an Administrative Appendix for your plan. This new document plainly states who is currently responsible for various activities in the plan. As with everything else, no new roles, rules or responsibilities have been added to you as the plan sponsor. In addition, this new document now lists the approved, deselected and grandfathered investment providers in your 403(b) plan. There is no action needed in this document, it's there for your review and records.

Please take your time to review and execute these documents and send back executed copies to my attention. If you need anything corrected in the documents, such as updated contact or demographic information, please let me know and we will get corrected, signature-ready documents to you.

Once the executed documents returned to me, we will send you your formal and complete 403(b) plan document package, and your 403(b) plan will be up to date and compliant with this new plan document program. If you have any questions or would like to schedule time to discuss any of this, please let me know.

Best,



Lara Ciccone (Nwaru)
New Business Analyst
ADMIN Partners, LLC

P: 856-382-3037 | 877-484-4400

F: 856-755-3515

<http://www.youradminpartners.com>



Corporate Resolution (Prototype Public Education)
Scott County Public Schools 403(b) Alternative Cash Match Plan
Amendment and Restatement Date: January 15, 2020

Scott County Public Schools (the "Plan Sponsor") maintains the Scott County Public Schools 403(b) Alternative Cash Match Plan (the "Plan") for eligible employees, and wishes to amend and restate the Plan in accordance with IRS Revenue Ruling 2017-18 for 403(b) pre-approved plans. A copy of the amended and restated Adoption Agreement, Administrative Appendix, Written Plan Document, and IRS Approval Letter is attached to this Resolution.

WHEREAS, in accordance Section 8.2 of the Plan's written document, the Plan Sponsor has the power to amend and restate the Plan;

WHEREAS, in accordance with the Board Resolution authorizing Jason Smith, Asst. Superintendent, to take any and all actions to implement, maintain and administer the Plan, the Plan Sponsor has given such individual the authority to amend and restate the Plan;

NOW, THEREFORE, BE IT RESOLVED, that the Plan Sponsor, hereby amends and restates the Plan in its entirety as the Non-ERISA Volume Submitter 403(b) Plan Document for Public Schools, Community Colleges, and Public Universities and Colleges effective January 15, 2020

FURTHER RESOLVED, it is the intention of the Plan Sponsor that the Plan will conform with all federal and state statutory and regulatory requirements applicable to 403(b) plans, except that the program set forth above shall not be subject to the requirements of Title I of ERISA because the amended and restated plan is exempt from such requirements.

FURTHER RESOLVED, that the appropriate officers of the Plan Sponsor are hereby authorized to execute any and all documents and take any and all actions required to effectuate the intent of the foregoing resolutions.

IN WITNESS WHEREOF, the undersigned have adopted the foregoing resolutions as of the date set forth below.

For Scott County Public Schools

Witness:

Signature

Signature

Print Name and Title

Print Name and Title

Dated: _____

Dated: _____

ADMINISTRATIVE APPENDIX**Non-ERISA 403(b)
FOR PUBLIC SCHOOLS****EMPLOYER NAME: Scott County Public Schools 403(b) Alternative Cash Match Plan****PART A: RESPONSIBILITIES**

The following checklist outlines responsibilities associated with the Plan and the entity obligated to each item. If there is an item without an assignment of responsibility, such item becomes the duty of the Employer as the sponsor of the plan.

		TPA	Vendor(s)	Employer	Other (specify)	N/A
I. PLAN FINANCIAL REPORTING						
1.	Review and verify accuracy of Spark File or other Data Sharing Information and notify Vendor of errors. (This includes an annual audit to make sure that all amounts and sourcing did get credited to the proper participant in the Plan.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
II. ENROLLMENT OF PARTICIPANTS						
2.	If applicable, provide Employee census information prior to each entry date to determine eligibility	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
3.	Evaluate eligibility to determine who enters the plan on each entry date	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
4.	Provide enrollment forms to eligible employee (for deferral elections, investment elections, and beneficiary designations)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Financial Advisor	<input type="checkbox"/>
5.	Provide mandatory notices at enrollment for Universal Availability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
6.	Provide other required notices at enrollment, such as "deemed" control group (owning outside business)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
7.	Verify deferral percentage for new participants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
8.	Analyze eligibility service and vesting service to be credited to rehired employees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>
9.	If Plan does not provide for full and immediate vesting, determine forfeitures that must be restored for rehired participants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>
10.	If certain types of compensation is excluded, evaluate compensation types for participant and ensure that deferrals are being removed from all relevant compensation types (check exclusions, e.g., stipends, coaching bonuses, club sponsorships)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

Non-ERISA 403(b) FOR PUBLIC SCHOOLS

		TPA	Vendor(s)	Employer	Other (specify)	N/A
11.	Confirm that proposed deferrals do not exceed plan defined limits or legal maximums	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
12.	Verify entry and commencement of deferrals for new participants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
13.	Provide completed enrollment forms to Vendor (Agent)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Financial Advisor	<input type="checkbox"/>
14.	Maintain copies of deferral and investment elections and all changes made	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
15.	Collect and maintain copies of beneficiary designations and changes to same	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Financial Advisor	<input type="checkbox"/>
16.	If Plan does not provide for full and immediate vesting, determine initial vesting computation period	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>

III. CONTRIBUTION DETERMINATION

17.	Identify census parameters	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
18.	Provide census information to determine contribution limits, vesting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
19.	If Employees are not immediately eligible, determine employees eligible to participate in each type of contribution allocation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>
20.	Verify type of contributions made (pre-tax deferral, Roth, employer, rollovers, etc.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
21.	If compensation is excluded, determine includible compensation for participant for each type of contribution, if different	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>
22.	Determine amount of each type of employer contribution for each participant	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
23.	If Plan accepts Employer contributions, determine amount of true-up matching contribution at year end (if any)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
24.	If Plan accepts Employer contributions, verify that matching contributions do not exceed plan defined limits	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
25.	If Plan accepts Employer contributions, determine maximum contribution under IRC §415 and verify that contributions do not exceed that limit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
26.	Determine and maintain records of separate accounting for all types of contributions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

Non-ERISA 403(b) FOR PUBLIC SCHOOLS

TPA	Vendor(s)	Employer	Other (specify)	N/A
-----	-----------	----------	-----------------	-----

IV. VESTING AND FORFEITURES

27.	Determine and maintain records of vesting service	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>
28.	Determine and maintain records of vested percent	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
29.	Determine timing of forfeiture from a participant's account	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>
30.	Determine use of forfeiture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	As defined under VA Cash Match Plan	<input type="checkbox"/>
31.	Determine amount to be contributed based on use of forfeitures to reduce employer contribution (if applicable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

V. OTHER ALLOCATIONS

32.	Allocate investment gains/losses	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
33.	Allocate contribution	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

VI. ANNUAL COMPLIANCE LIMITATIONS

34.	Prepare annual Universal Availability Notice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
35.	Deliver annual Universal Availability Notice	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
36.	Monitor statutory limits – Annual 415 limit, Compensation §401(a)(17), Elective Deferrals §402(g), Age 50 Catch-up §414(v), 15 year Catch-up	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
37.	Determine if additional plans must be aggregated with this Plan for overall limits	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

VII. ELECTIVE DEFERRALS

38.	Process and verify deferral elections each payroll period to ensure proper deferral by participant, including deferral changes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
39.	Reconcile deferral changes made between payrolls	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
40.	Provide annual mandatory notices (Universal Availability, Automatic Enrollment, Other _____) (if applicable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

Non-ERISA 403(b) FOR PUBLIC SCHOOLS

	TPA	Vendor(s)	Employer	Other (specify)	N/A
41. If Universal Availability failed, determine amount to be contributed with lost earnings. Amounts are contributed as earmarked as a QNEC (employer contribution). Amend plan to accept QNECs if necessary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
42. Ensure deposits of salary deferrals are made to Vendor within required timeframe	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
VIII. DISTRIBUTIONS OF BENEFITS					
43. Prepare and maintain distribution notices and elections	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
44. Provide distribution forms to participant, including 402(f) notice for rollover information	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
45. Review distribution forms to see if fully completed and signed by appropriate parties	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
46. Evaluate eligibility to receive a distribution	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
47. Authorize distributions and other transactions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
48. Confirm vested interest on termination of employment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
49. Determine amount to be distributed	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
50. If Plan permits Roth Deferrals, determine basis in Roth Distributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
51. If Plan permits Roth Deferrals, determine and maintain beginning date for Roth qualification period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
52. If Plan permits Roth Deferrals, determine whether Roth distribution is qualified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
53. Proper Income tax withholding deposit made and IRS reporting on Form 945	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
54. Form 1099-R provided to participant and IRS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
55. Determine cash-out amounts for the year (e.g., accounts for terminated participants with less than \$1,000 value). Only available for Group Annuities or Group Custodial Agreements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
56. If elected under the Plan, determine amounts to be moved to an automatic IRA rollover (e.g., amounts for terminated participants with \$1,000 to \$5,000 in value)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>

ADMINISTRATIVE APPENDIX

Non-ERISA 403(b) FOR PUBLIC SCHOOLS

		TPA	Vendor(s)	Employer	Other (specify)	N/A
57.	If permitted under the Plan, evaluate eligibility for hardship distribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
58.	If permitted under the Plan, notify of ceasing deferrals for 6 months, confirm that deferrals have ceased, solicit new deferral form after 6 months	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
59.	Evaluate proposed QDRO to determine if it qualifies as such	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
60.	Communicate to participant/former spouse regarding QDRO receipt (and provide copy of QDRO Policy) and QDRO determination	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
61.	Segregate account and initiate distribution to Alternate Payee	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
62.	Authorize and verify requirements for Exchanges, 403(b) Transfers and Transfers to State DB Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

IX. PARTICIPANT LOAN, IF AVAILABLE

63.	Provide copy of loan procedure/policies to participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
64.	Prepare and retain loan documents (e.g., promissory note, etc.) for each participant loan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
65.	Determine maximum amount that may be borrowed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
66.	Provide Loan Request Forms to participants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
67.	Confirm proper completion of loan application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
68.	Approve loan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
69.	Verify that proper loan payment procedures are in place	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
70.	Determine defaulted and offset loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
71.	Prepare Form 1099-R on defaulted loan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>

X. MISCELLANEOUS

72.	Identify participants required to take a Required Minimum Distribution (RMD), including terminated employees, beneficiaries	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>
73.	Provide timely notice of RMD requirement	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
74.	Determine minimum distribution amount	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX**Non-ERISA 403(b)
FOR PUBLIC SCHOOLS**

	TPA	Vendor(s)	Employer	Other (specify)	N/A
75. Annually review of all Vendor documents including distribution forms, custodial agreements, annuity contracts, withholding notices and elections, etc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

XI. PLAN QUALIFICATION

76. Prepare Plan document	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
77. Prepare Amendments, Required and optional	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
78. Prepare written procedures/policies, where applicable	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>

ADMINISTRATIVE APPENDIX

Non-ERISA 403(b) FOR PUBLIC SCHOOLS

PART B: PLAN VENDOR SCHEDULE

This Schedule may be amended from time to time and must be completed and executed by the Employer. Complete multiple pages if necessary.

Please note the following procedures for Transfer/Exchanges:

- The minimum amount for Transfers/Exchanges shall be \$_____ (the default shall be \$0).
- Exchanges will be permitted between all Approved Vendors in section I and from Deselected Vendors in section II unless otherwise restricted. Please specify any restrictions here: _____.
- Transfers are permitted at any time unless restricted as follows: Transfers for Service Credits under State DB plan not permitted.

I. LIST OF APPROVED VENDORS

These Vendors are authorized to receive ongoing contributions and incoming Transfers and Exchanges (unless restricted above) from Approved Vendors and Deselected Vendors.

Name of Vendor	Address	Contact Person	Phone and Email	Funding Vehicle	
				Custodial Agreement	Annuity Contract
Horace Mann				<input type="checkbox"/>	<input checked="" type="checkbox"/>
Security Benefit				<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

II. LIST OF DESELECTED VENDORS

Exchanges will be permitted from section II Vendors to section I Vendors. However, section II Vendors may not receive Exchanges and Transfers and the assets are not available for Participant Loans and Hardship Distributions unless other procedures apply; specify: _____.

Name of Vendor	Address	Contact Person	Phone and Email	Funding Vehicle	
				Custodial Agreement	Annuity Contract
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Employer Name: **Scott County Public Schools 403(b) Alternative Cash Match Plan**

Effective Date of Plan Vendor Schedule: ☐ Immediate; or ☐ on January 15, 2020.

Note: The Plan Vendor Schedule is no longer a part of the 403(b) Plan document. Employers may therefore change the investment providers without completing a new Adoption Agreement.

**Non-ERISA VOLUME SUBMITTER 403(b) PLAN DOCUMENT
FOR PUBLIC SCHOOLS, COMMUNITY COLLEGES,
AND PUBLIC UNIVERSITIES AND COLLEGES
ADOPTION AGREEMENT #04002**

The undersigned Employer hereby adopts a section 403(b) plan in the form a Volume Submitter 403(b) plan attached hereto, and agrees that the following terms, definitions, and elections shall be part of such 403(b) Plan. Where applicable, certain Items have a Default Provision indicated below the Item number that will apply if no election is made by the Employer.

EMPLOYER INFORMATION

1. Employer Name: Scott County Public Schools
- Address: 340 East Jackson St.
- City: Gate City State: VA Zip Code: 24251 Phone: 276-386-6118
2. Contact Person: Bart Shelton Phone: 276-386-6521 Email: bshelton@scottcountyva.com
3. Employer Identification Number: 54-6001599
4. The Administrator shall be (entity that administers the Plan):
- ☒ (a) The Employer ☐ (b) The Employer Jointly with the Vendors
- ☒ (c) A designated Administrator (specify): ADMIN Partners, LLC

PLAN INFORMATION

5. Sponsor of the 403(b) Volume Submitter Plan: ADMIN Partners, LLC
- Address: 200 Lake Drive East, Suite 102, Cherry Hill, NJ 08002
- Phone: (877) 484-4400 E-mail: service@youradminpartners.com
6. (a) Name of Plan: Scott County Public Schools 403(b) Alternative Cash Match Plan
- (b) This Plan is a Multiple Employer Plan ☐ Yes; ☒ No. If Yes, name of Plan Sponsor: _____
7. (a) Plan Year:
- ☐ (1) The calendar year;
- ☒ (2) The 12-consecutive month period beginning on As defined under VRS Hybrid Plan requirements;
- or
- ☐ (3) An initial short Plan Year beginning on _____ and ending on _____ and thereafter the 12-consecutive month period beginning on _____ and ending on _____
- ☐ (4) A short Plan Year beginning on _____ and ending on _____
- (b) Limitation Year:
- ☒ (1) The Plan Year
- ☐ (2) The calendar year
- ☐ (3) The 12-consecutive month period beginning on _____
- ☐ (4) An initial short Plan Year beginning on _____ and ending on _____ and thereafter the 12-consecutive month period beginning on _____ and ending on _____
- ☐ (5) A short Plan Year beginning on _____ and ending on _____

8. Effective Date: The Employer has completed and signed this Adoption Agreement in order to:

		Initial Effective Date	Amendment/Restatement Effective Date
<input type="checkbox"/> (a)	Establish a new 403(b) plan (not earlier than the 1 st day of current Plan Year)	_____	N/A
<input checked="" type="checkbox"/> (b)	Restate a 403(b) plan previously adopted by the Employer (restatement date cannot be earlier than 1-01-2009, but not later than 1-01-2010 unless the initial effective date is after 1-01-2010)	<u>January 1, 2016</u>	<u>January 15, 2020</u>
<input type="checkbox"/> (c)	Amend a 403(b) plan previously adopted by the Employer (Amendments made, if applicable: _____)	_____	_____

9. The Plan shall accept the following contribution types (check all that apply and complete the corresponding section(s) of the Adoption Agreement, if applicable):

- ☒ (a) Pre-Tax Elective Deferrals ☒ (j) Rollovers

<input type="checkbox"/> (b)	Post-Tax Roth Elective Deferrals	<input checked="" type="checkbox"/> (k)	Plan-to-Plan Transfers
<input type="checkbox"/> (c)	Age 50 Catch-up Contributions	<input checked="" type="checkbox"/> (l)	Exchanges (as outlined in the Administrative Appendix)
<input type="checkbox"/> (d)	Special Catch-up after 15 years of service	<input type="checkbox"/> (m)	PTO – Sick Leave
<input type="checkbox"/> (e)	Nondeductible Employee (After-Tax) Contributions	<input type="checkbox"/> (n)	PTO – Vacation
<input type="checkbox"/> (f)	Mandatory Employee Contribution	<input type="checkbox"/> (o)	Social Security Replacement
<input type="checkbox"/> (g)	Employer Nonelective Contributions pursuant to the Collective Bargaining Agreement and/or the employment contract	<input type="checkbox"/> (p)	ORP Contributions subject to Article XII of the Plan
<input checked="" type="checkbox"/> (h)	Employer Matching Contributions pursuant to the Collective Bargaining Agreement and/or the employment contract	<input type="checkbox"/> (q)	Supplemental 403(b) Contributions (subject to Article XII of the Plan)
<input type="checkbox"/> (i)	Post-Employment Employer Contributions	<input type="checkbox"/> (r)	Deemed IRA

10. In computing a Participant's Compensation (as defined under Section 2.14 of the Plan, the following shall be excluded:

	All Contributions	Elective Deferrals	Mandatory Contributions	Employer Contributions
<input type="checkbox"/> (a) No exclusions. All compensation will be included.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b) Overtime	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c) Bonuses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (d) Other (describe another exclusion, for example, stipends): As defined under VRS Hybrid Plan requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. (a) Compensation shall be determined over the following Determination period: ☒ (1) the Plan Year; or ☐ (2) a consecutive 12-month period ending with or within the Plan Year. Enter the day and the month this period begins: _____ (day) _____ (month). For Employees whose date of hire is less than 12 months before the end of the 12-month period designated, compensation will be determined over the Plan Year.

(b) For purposes of allocating Employer Contributions, Compensation ☐ (1) shall ☒ (2) shall not include amounts paid prior to a Participant's Entry Date.

12. Allocation Periods for Contributions (This will determine if additional contributions need to be made for a given year:

	All Contributions	Matching	Nonelective
<input type="checkbox"/> (a) Weekly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b) Bi-Weekly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c) Quarterly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d) Annual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (e) Per Pay	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (f) Other (specify): <u>Monthly</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ELIGIBILITY AND PARTICIPATION – ELECTIVE DEFERRALS

13. The following Employees shall be eligible under the Plan to make Elective Deferrals (Check (a) or (b)):

- ☐ (a) All Employees of the Employer.
- ☒ (b) All Employees of the Employer except the following category(ies):
- ☐ (1) Nonresident aliens described in section 410(b)(3)(C) of the Code, who receive no earned income from the Employer which constitutes income from sources within the U.S.
- ☐ (2) Employees who normally work less than 20 hours per week. An Employee normally works fewer than 20 hours per week if, for the 12-month period beginning on the date the Employee's employment commenced, the Employer reasonably expects the Employee to work fewer than 1,000 hours of service (as defined under section 410(a)(3)(C) of the Internal Revenue Code) in such period, and, for each Plan Year ending after the close of that 12-month period, the

- Employee has worked fewer than 1,000 hours of service in the preceding 12- month period. Under this provision, an Employee who works 1,000 or more hours of service in the 12-month period beginning on the date the Employee's employment commenced or in a Plan Year ending after the close of that 12- month period shall then be eligible to participate in the Plan. Once an Employee becomes eligible to have Elective Deferrals made on his or her behalf under the Plan under this standard, the Employee cannot be excluded from eligibility to have Elective Deferrals made on his or her behalf in any later year under this standard. Employees who are eligible to make Elective Deferrals under another plan, including an IRC section 457(b) eligible governmental plan; a 401(k) qualified cash or deferred arrangement of the Employer or another section 403(b) Plan of the Employer
- ☒ (3) Employees who are students performing services described in section 3121(b)(10) of the Code.
- ☐ (4)

(c) If 13(b)(2) is elected above, then the following rule will apply for subsequent years in determining whether the Employee is eligible for the Plan. The initial computation period shall begin on the date of hire and end on the anniversary thereof. Subsequent eligibility computation periods shall commence with:

- ☐ (1) the anniversary of the Employee's employment commencement date; or
☐ (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.

Default Provision – (c)(2)

- (d) ☐ (1) The Employer elects to reduce the required Hours of Service per year in 13(b)(2) to _____ (not to exceed 1000) Hours; or
☒ (2) N/A.

Default Provision (d)(2)

14. The Entry Date of a Participant with respect to Elective Deferrals shall be:

- ☐ (a) On the first day of the month following date of employment;
☐ (b) After the completion of _____ days (may be 30 or 60 days, if Employee receives information on the Plan within the first 30 days of employment)
☐ (c) Entry Date shall mean the Employee's employment commencement date and deferrals elections shall be effective in the next pay period.
☒ (d) Other (Specify. May not exceed 60 days from satisfaction of eligibility requirements): January 1st

Default Provision (a)

15. Employees are permitted to make Pre-Tax Elective Deferrals to the Plan as follows:

- ☐ (a) Elective Deferrals of up to the maximum amount permitted under sections 403(b) and 415 of the Code are permitted.
☒ (b) Elective Deferrals of up to four (4.0) % (not to exceed 100%) of a Participant's Compensation are permitted.

16. If Roth 403(b) Elective Deferrals are permitted under the Plan then Excess Deferrals will first be corrected from the:

- ☐ (a) regular Pre-tax Elective Deferral Account; or
☐ (b) Roth Elective Account
☒ (c) N/A.

Default Provision (a)

AUTOMATIC ENROLLMENT

In consideration of the following provisions, an Employer should determine whether automatic enrollment is permitted under the applicable State law prior to adopting this provision.

17. The Eligible Automatic Contribution Arrangement (EACA) provisions of Article 3.03 of the Plan:
☒ (a) shall not apply
☐ (b) shall apply and the Default Percentage indicated below shall be automatically withheld and contributed to the Plan as a Pre-Tax Elective Deferral.

Default Provision (a)

18. (a) Covered Employee for Purposes of Eligible Automatic Contribution Arrangement (EACA): Employees covered under the EACA are (Check one of the options below.):

- ☐ (1) All Participants
☐ (2) All Participants who do not have an affirmative election in effect regarding Elective Deferrals
☐ (3) All Participants who become Participants on or after the effective date of the EACA and who do not have an affirmative election in effect regarding Elective Deferrals

Default Provision (a)(1)

(b) Default Percentage (Check one of the options below and insert a percentage or percentages and, if applicable, a date.):

- ☐ (1) The Default Percentage is _____% (a uniform percentage of each Covered Employee's Compensation for the applicable pay period)
☐ (2) The Initial Default Percentage is _____% (a uniform percentage of each Covered Employee's Compensation for the applicable pay period) and will increase by one percentage point as described in Section 3.03 of Article III of the Plan until the Default Percentage is _____. (Insert the highest default percentage that will apply) Each increase will be effective with the first pay period of the Plan Year or the first pay period after the date inserted here: _____.

Default Provision: If Item 17(b) is selected, then 18(b)(1) shall apply at the rate of 3%

ROLLOVER/TRANSFER AND OTHER EMPLOYEE CONTRIBUTION PROVISIONS

19. (a) Direct Rollovers: The Plan will accept a Direct Rollover of an Eligible Rollover Distribution from (check each that applies or N/A):

- ☐ (1) N/A. The Plan will not accept Direct Rollovers from any plan.
☒ (2) a qualified plan described in section 401(a) or 403(a) of the Code, excluding After-Tax employee contributions.
☐ (3) an annuity contract described in section 403(b) of the Code, including After-Tax employee contributions.
☒ (4) an annuity contract described in section 403(b) of the Code, excluding After-Tax employee contributions.
☒ (5) an eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.

Default Provision (a) (2)(3) and (5)

(b) The Plan ☐ (1) will ☒ (2) will not accept Designated Roth accounts from any of the plans selected in 19(a)

Default Provision (b)(2)

20. Participant Rollover Contributions

(a) Participant Rollover Contributions from Other Employer Plans: The Plan will accept a Participant contribution of an Eligible Rollover Distribution from (check each that applies or N/A):

- ☐ (1) N/A. The Plan will not accept Rollover Contributions from any employer plan.
☒ (2) a qualified plan described in section 401(a) or 403(a) of the Code, excluding after-tax employee contributions.
☒ (3) an annuity contract described in section 403(b) of the Code, excluding after-tax employee contributions.
☒ (4) an eligible plan under section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state.

Default Provision (a)(2), (3), and (4)

(b) The Plan ☐ (1) will ☒ (2) will not accept Designated Roth accounts from any of the plans selected in 20(a)

Default Provision (b)(2)

(c) Participant Rollover Contributions from IRAs: The Plan (choose one):

- (1) ☒ will (2) ☐ will not accept a Participant Rollover Contribution of the portion of a distribution from an individual retirement account or annuity described in section 408(a) or 408(b) of the Code that is eligible to be rolled over and would otherwise be includible in gross income.

Default Provision (c)(1)

21. In-Plan Roth Rollovers:

(a) The Plan ☐ (1) will ☒ (2) will not permit In-Plan Roth Rollovers of distributable amounts.
Default Provision (a)(2)

(b) The Plan ☐ (1) will ☒ (2) will not permit In-Plan Roth Rollovers of otherwise non-distributable amounts.
Default Provision (b)(2)

22. Deemed IRA Contributions. A Participant may make Deemed IRA contributions to the following type(s) of IRA Accounts established in accordance with Article XIII of the Plan:

- ☐ (a) Traditional
☐ (b) Roth
☐ (c) Either (a) or (b) above as designated by the Participant at the time the contribution is made

23. Mandatory Employee Contributions shall be required to be made by the following Employees:

- ☐ (a) _____% of each eligible Employee's Compensation if such Employee was hired after: _____; and if applicable
☐ (b) _____% of each eligible Employee's Compensation if such Employee was hired after _____, and was a participant in _____ (e.g. state retirement plan) but after receiving a choice has elected to participate in this Plan.

DISTRIBUTION PROVISIONS

24. Pursuant to the underlying Individual Agreements, the following transactions are permitted:

(a) Select all that apply and specify the corresponding sources from which the withdrawal can be made:

		All Contributions	Elective Deferrals	Mandatory Contributions	Employer Contributions
<input type="checkbox"/> (1)	Financial Hardship Distributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (2)	Loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (3)	Distributions at age 59 ½	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(b) The following transactions are permitted:

- ☒ (1) Plan-to-Plan transfers to another Employer Plan
☐ (2) Transfers to a State Retirement Plan to purchase service credits
☒ (3) Distribution of Rollover Contributions at any time

(c) The following distributions are permitted from Employer Contributions under Annuity Contracts only:

- ☐ (1) Attained Age of _____
☐ (2) After _____ Years of Service

25. If permitted by the underlying Individual Agreements, the Plan (a) ☐ will, (b) ☒ will not permit the distribution of Small Account Balances from the Plan.
Default Provision (b)

EMPLOYER CONTRIBUTIONS

26. Employer Contributions

☐ (a) Employer Contributions shall not be made.

☒ (b) Employer Contributions shall be made as follows (check all types that apply):

- ☐ (1) Employer Contributions shall be made in accordance with any applicable collective bargaining agreements or employment contracts as shall be determined from time to time by the Employer.
☐ (2) Discretionary Contribution Formula: Nonelective Employer contributions will be allocated to each Participant in the ratio that such Participant's Compensation bears to the compensation of all Participants to whom Nonelective Employer contributions are allocated determined annually by the Employer.
☐ (3) Definite Contribution Formula: For each Plan Year, the Employer will contribute for each eligible Participant an amount equal to _____% or \$_____ of such Participant's Compensation.
☐ (4) Employer Post-Employment Contributions shall be made.

- ☒ (5) Employer Matching Contributions shall be made under the following formula:
- ☒ (A) As defined under VRS Hybrid Plan requirements percent of the Participant's Elective Deferrals
- ☐ (B) _____ percent of the Participant's Employee Contributions
- ☐ (C) The Employer shall not match amounts provided in excess of \$_____, or in excess of _____ percent, of the Participant's Compensation
- ☐ (D) An amount, if any, determined by the Employer
- ☐ (6) ORP Contributions under the State of _____ made pursuant to the applicable laws of the ORP.
- ☐ (7) Employees hired after _____ where such Employees are making a Mandatory Employee Contribution of _____%, shall receive an Employer Nonelective Contribution of _____% of Compensation.

Default Provision (b) (1) if Item (b) is selected

ELIGIBILITY AND PARTICIPATION – EMPLOYER CONTRIBUTIONS

27. All Employees of the Employer (including employers required to be aggregated under sections 414(b), (c), (m), or (o) of the Code) will be eligible to participate in this Plan except the following:

		Nonelective	Matching
<input type="checkbox"/> (a)	N/A. There is no age or service requirement.	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (b)	Employees who have not attained age As defined under VRS Hybrid Plan (cannot exceed age 21)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> (c)	Employees who have not completed _____ Year(s) of Service; or As defined under VRS Hybrid Plan Month(s) of Service; or _____ Day(s) of Service. (Cannot exceed 1 year unless the Plan provides a nonforfeitable right to 100% of the Participant's account balance derived from Employer contributions after not more than 2 years of service in which case up to 2 years is permissible. If the Year(s) of Service selected is or includes a fractional year, an employee will not be required to complete any specified number of Hours of Service to receive credit for such fractional year.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

28. All Employees who are members of eligible classes of employees shall be eligible to participate in the Plan except:

		Nonelective	Matching
<input type="checkbox"/> (a)	N/A. There are no exclusions	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	Nonresident Aliens (see Section 2.28 of the Plan)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (c)	Employees who become Employees as the result of a "section 410(b)(6)(C) transaction"	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (d)	Employees of the following employer(s) aggregated with the Employer under section 414(b), (c), (m), or (o) of the Code:	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (e)	Hourly Rated Employees	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (f)	Other (specify): <u>Non-Hybrid Plan Eligible Employees (Note: Insert an exclusion category, e.g. Division A Employees.)</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> (g)	Nonresident Aliens (see Section 2.28 of the Plan)	<input type="checkbox"/>	<input type="checkbox"/>

29. (a) Eligibility under the Plan will be extended to all Employees who satisfied the eligibility requirements of this Plan with the following prior unrelated employer(s): ☐ (1) _____; ☒ (2) N/A

(b) The eligibility and service requirements in Item #27 above ☐ (1) are ☒ (2) are not waived with respect to Employees employed on the Effective Date of this Plan. If these requirements are waived, such Employees shall become Participants in the Plan as of the Effective Date of the Plan.

30. Service for eligibility and vesting will be determined on the basis of the method selected below. Only one method may be selected and such method will be applied to all Employees covered under the Plan.

- ☒ (a) On the basis of actual hours for which an Employee is paid or entitled to payment
- ☐ (b) On the basis of days worked. An Employee will be credited with ten (10) hours of service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the day
- ☐ (c) On the basis of weeks worked. An Employee will be credited with forty-five (45) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the week
- ☐ (d) On the basis of semi-monthly payroll periods. An Employee will be credited with ninety-five (95) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the semi-monthly payroll period
- ☐ (e) On the basis of months worked. An Employee will be credited with one hundred ninety (190) Hours of Service if under Section 2.25 of the Plan such Employee would be credited with at least one (1) Hour of Service during the month
- ☐ (f) On the basis of Elapsed Time, as provided for in Section 2.43(b)(2) of the Plan

31. (a) Subsequent Eligibility Computation Periods shall commence with:

- ☐ (1) the anniversary of the Employee's employment commencement date; or
- ☐ (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.

(b) Subsequent Vesting Computation Periods shall commence with:

- ☐ (1) the anniversary of the Employee's employment commencement date; or
- ☐ (2) the Plan Year which commences prior to the Employee's first anniversary of his employment commencement date.

32. An Employee who has completed the eligibility requirements shall enter the Plan on the following Entry Date:

		Nonelective	Matching
<input type="checkbox"/> (a)	There are no age and service requirements. Entry Date shall mean the Employee's employment commencement date.	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b)	The day on which the Employee satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> (c)	The first day of the Plan Year in which the Employee satisfies the eligibility requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> (d)	The first day of the first month or the first day of the 7th month of the Plan Year coinciding with or next following the satisfaction of the Plan's eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (e)	The first day of the month in which the Participant satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (f)	The first day of the following months after the Employee satisfies the eligibility requirements	<input type="checkbox"/>	<input type="checkbox"/>

33. All of an Employee's Years of Service with the Employer are counted to determine the Vested Percentage in the Participant's Employer Contribution except:

- ☒ (a) N/A. All Years of Service will count toward Vesting
- ☐ (b) Years of Service before age 18
- ☐ (c) Years of Service before the Employer maintained this Plan or a predecessor plan

34. Each Participant's Vested Percentage in his Employer Contribution Account shall be determined as follows:

	Nonelective	Matching
<input type="checkbox"/> (a) Vesting Formula #1 - 100% vested at all times	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> (b) Vesting Formula #2 - 100% vested after _____ (not to exceed three) Years of Service	<input type="checkbox"/>	<input type="checkbox"/>

<input checked="" type="checkbox"/> (c) Vesting Formula #3:	<input type="checkbox"/>	<input checked="" type="checkbox"/>																
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Years of Service</th> <th style="text-align: left; border-bottom: 1px solid black;">Vested Percentage</th> </tr> </thead> <tbody> <tr> <td>Less than 1</td> <td></td> </tr> <tr> <td>1</td> <td><u>≤ 2 years</u> - 0%</td> </tr> <tr> <td>2</td> <td><u>2 years</u> - 50% (not less than 20%)</td> </tr> <tr> <td>3</td> <td><u>75%</u> (not less than 40%)</td> </tr> <tr> <td>4</td> <td><u>100%</u> (not less than 60%)</td> </tr> <tr> <td>5</td> <td><u> </u> (not less than 80%)</td> </tr> <tr> <td>6 or more</td> <td>100%</td> </tr> </tbody> </table>	Years of Service	Vested Percentage	Less than 1		1	<u>≤ 2 years</u> - 0%	2	<u>2 years</u> - 50% (not less than 20%)	3	<u>75%</u> (not less than 40%)	4	<u>100%</u> (not less than 60%)	5	<u> </u> (not less than 80%)	6 or more	100%		
Years of Service	Vested Percentage																	
Less than 1																		
1	<u>≤ 2 years</u> - 0%																	
2	<u>2 years</u> - 50% (not less than 20%)																	
3	<u>75%</u> (not less than 40%)																	
4	<u>100%</u> (not less than 60%)																	
5	<u> </u> (not less than 80%)																	
6 or more	100%																	
<input type="checkbox"/> (d) Notwithstanding the Vesting Formula selected above, all Participants as of _____ will be 100% vested.																		
35. Forfeitures not used to restore Participant's Accounts or pay expenses will be (choose one):																		
	Nonelective	Matching																
<input type="checkbox"/> (a) allocated in addition to the Employer Contributions	<input type="checkbox"/>	<input type="checkbox"/>																
<input type="checkbox"/> (b) used to reduce any required Employer contributions	<input type="checkbox"/>	<input type="checkbox"/>																
<input checked="" type="checkbox"/> (c) used to reduce Employer Matching Contributions and any remainder allocated in addition to the Employer Contribution	<input type="checkbox"/>	<input checked="" type="checkbox"/>																
<input checked="" type="checkbox"/> (d) used to reduce Employer Contributions in the following order and manner: <div style="margin-left: 20px;"> <input type="checkbox"/> (1) for the current Plan Year <input checked="" type="checkbox"/> (2) for the subsequent Plan Year <input type="checkbox"/> (3) Other (describe; must be determined on a nondiscriminatory basis): _____ </div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																
<input type="checkbox"/> (e) N/A. 100% vesting has been elected and there are no forfeitures under the Plan.																		
36. Forfeitures arising on account of termination of employment shall be allocated as of the last day of the Plan Year which is concurrent with or next follows:																		
<input checked="" type="checkbox"/> (a)	Employee's termination of employment																	
<input type="checkbox"/> (b)	Employee having incurred a 1-year Break in Service																	
<input type="checkbox"/> (c)	Employee having incurred 2 consecutive 1-year Breaks in Service																	
<input type="checkbox"/> (d)	Employee having incurred 5 consecutive 1-year Breaks in Service																	
<input type="checkbox"/> (e)	The later of the payment of the vested benefit or the Employee having incurred 5 consecutive 1-year Breaks in Service																	
<input type="checkbox"/> (f)	N/A. 100% vesting has been elected and there are no forfeitures under the Plan.																	
OVERRIDING LANGUAGE FOR MULTIPLE PLANS																		
37. If the Participant is covered under another Section 403(b) plan of the Employer, other than a Section 403(b) Volume submitter or prototype plan, the provisions of Section 5.01 of Article V will apply as if the other plan were a Section 403(b) volume submitter or prototype 403(b) plan.																		
RELIANCE ON ADVISORY LETTER AND ACKNOWLEDGEMENTS																		

38. Reliance and Acknowledgements:

- This Adoption Agreement may be used only in conjunction with basic Plan Document #04.
- The Sponsor will inform the adopting Employer of any amendments it makes to the Plan or of its discontinuance or abandonment of the Plan.
- The Employer must complete a new signature page if it modifies any prior elections or makes new elections in its Adoption Agreement.
- Failure to properly complete this Adoption Agreement may result in loss of favorable tax treatment for the Plan. The Employer's tax advisor should review the Plan and this Adoption Agreement prior to the Employer adopting such plan.
- The Employer may rely on the Advisory Letter issued for the approved specimen plan, except to the extent that the Employer's Plan is not identical to the approved specimen plan, disregarding any differences attributable solely to the Employer's choices of options provided under the specimen plan.

AUTHORIZED SIGNATURE AND CERTIFICATION

39. The undersigned Employer acknowledges receipt of a copy of the Plan, Administrative Appendix and this Adoption Agreement on the date indicated below. The adopting Employer by signing below certifies that:

- The Employer is an educational organization described in section 170(b)(1)(A)(ii); and
- For purposes of the nondiscrimination requirements of section 403(b)(12) the Plan is a Governmental Plan within the meaning of section 414(d) of the Code of a Public School; or a Governmental Plan of an organization described in section 501(c)(3) of the Code.

Name of Employer: Scott County Public Schools

Signature of Employer:

Date:

Name of Signer: Jason Smith

Title: Assistant Superintendent

RESTATEMENT EFFECTIVE DATES ADDENDUM

Note: If this Plan is not a restatement of any existing Plan, this item does not apply.

GENERAL RESTATEMENT EFFECTIVE DATES

Provision	Effective Date
<input type="checkbox"/> (a) The eligibility requirements under Item	_____
<input type="checkbox"/> (b) The Employer contribution provisions under Item	_____
<input type="checkbox"/> (c) The Vesting Formula under Item	_____
<input type="checkbox"/> (d) In-Service Distributions under Item	_____
<input type="checkbox"/> (e) Enter Provision and Item Number, if applicable: _____	_____
<input type="checkbox"/> (f) Enter Provision and Item Number, if applicable: _____	_____
<input type="checkbox"/> (g) Enter Provision and Item Number, if applicable: _____	_____
<input type="checkbox"/> (h) Enter Provision and Item Number, if applicable: _____	_____
<input type="checkbox"/> (i) Enter Provision and Item Number, if applicable: _____	_____

Note: The effective date(s) above may not be earlier than January 1, 2010 and not later than the last day of the Plan Year in which the Adoption Agreement is signed.