



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RESOLUTION 1-16

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT RESTATING THE DISTRICT MONEY PURCHASE PLAN.

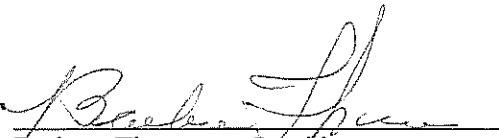
The undersigned authorized representative of Lake Shastina Community Services District (the Employer) hereby certifies that the following resolution was duly adopted by the Employer on April 20, 2016, and that such resolution has not been modified or rescinded as of the date hereof.

BE IT RESOLVED that the form of amended Money Purchase Plan and Trust effective July 1, 2015, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Plan Administrator one or more counterparts of the Plan.

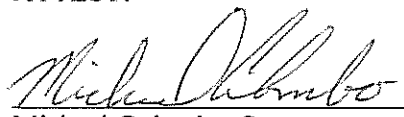
The undersigned further certifies that attached hereto as Exhibits A, B and C, respectively, are true copies of Lake Shastina Community Services District Money Purchase Pension Plan as amended and restated, the Summary Plan Description and the Funding Policy and Method which are hereby approved and adopted.

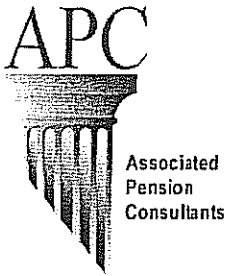
I hereby certify that the forgoing is a full, true and correct copy of Resolution 1-16 duly passed and adopted by the Board of Directors of the Lake Shastina Community Services District, Siskiyou County, California, at a meeting thereof duly held on the 20th day of April, 2016, by the following vote:

AYES: Directors French, Layne, Mitchell and Thomsson
NOES: None
ABSENT: Director Hoke


Barbara Thomsson, President

ATTEST:


Michael Colombo, Secretary



Qualified Retirement Planning
Money Purchase Pension
Defined Benefit
Profit Sharing
401(k)

Corporate Offices

P.O. Box 1282
Chico, CA 95927
(530) 343-4233
Fax (530) 343-5078

P.O. Box 255845
Sacramento, CA 95865
(916) 921-0510
Fax (916) 921-0524

www.e-apc.com

Other Locations

Modesto, CA
(209) 579-2461

Redding, CA
(530) 222-3080

Eureka, CA
(707) 826-1600

Stockton, CA
(209) 478-5558

Napa, CA
(707) 826-1600

Hauppauge, NY
(631) 630-2242

Yakima, WA
(509) 452-3353

Reno, NV
(775) 323-1687

March 18, 2016

John McCarthy
Lake Shastina Community Services District
16320 Everhart Drive
Weed, CA 96094

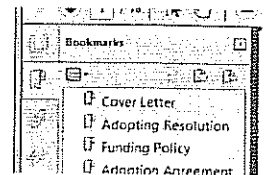
Re: Lake Shastina Community Services District Money Purchase Pension Plan

Dear John:

Following are the necessary items and forms for the installation of the retirement plan fees.

Once you have electronically signed and dated the documents, please complete the following as soon as possible:

- Distribute a copy of the Summary Plan Description (SPD) to all Plan Participants. You can find this form using PDF bookmarks, as seen on the right side of this paragraph. You can distribute by paper and/or electronically.
- Distribute copies of new forms as needed. They are also found using the bookmarks feature.
- After all parties have electronically signed and dated where requested you will receive a complete copy of this file via email. Please save and back up this file as you will want to refer to it in the future.



Completion of the foregoing will ensure the successful.

Please call if you have any questions or if I can be of further assistance to you.

Sincerely,

Sherrie Wierenga, APA
Consultant

SWlib
Enclosures

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
MONEY PURCHASE PENSION PLAN

ADOPTION AGREEMENT

- ◆ *Adopting Resolution*
 - ◆ *Funding Policy and Method*
- ◆ *Adoption Agreement*
- ◆ *Adoption Agreement Administrative Checklist*

BASIC TRUST DOCUMENT

- ◆ *Sponsor Notification Letter*
- ◆ *Associated Pension Consultants Plan and Trust Document*

SUMMARY PLAN DESCRIPTION

- ◆ *Summary Plan Description (SPD)*

EMPLOYER FORMS & NOTICES

- ◆ *Associated Pension Consultants Service Agreement*
- ◆ *Trust Fund Operation and Bonding Requirements*
- ◆ *Prohibited Transactions Guidelines*

PARTICIPANT FORMS

1. *Preretirement Survivor Annuity Memorandum*
2. *Designation of Beneficiary*

ADOPTING RESOLUTION

The undersigned authorized representative of Lake Shastina Community Services District (the Employer) hereby certifies that the following resolution was duly adopted by the Employer on _____, and that such resolution has not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended Money Purchase Plan and Trust effective July 1, 2015, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Plan Administrator one or more counterparts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A, B and C, respectively, are true copies of Lake Shastina Community Services District Money Purchase Pension Plan as amended and restated, the Summary Plan Description and the Funding Policy and Method which are hereby approved and adopted.

Date: _____

Signed: _____

[print name/title]

Lake Shastina Community Services District Money Purchase Pension Plan

FUNDING POLICY AND METHOD

A pension benefit plan (as defined in the Employee Retirement Income Security Act of 1974) has been adopted by the company for the purpose of rewarding long and loyal service to the company by providing to employees additional financial security at retirement. Incidental benefits are provided in the case of disability, death or other termination of employment.

Since the principal purpose of the plan is to provide benefits at normal retirement age, the principal goal of the investment of the funds in the plan should be both security and long-term stability with moderate growth commensurate with the anticipated retirement dates of participants. Investments, other than "fixed dollar" investments, should be included among the plan's investments to prevent erosion by inflation. However, investments should be sufficiently liquid to enable the plan, on short notice, to make some distributions in the event of the death or disability of a participant.

LAKE SHASTINA COMMUNITY SERVICES DISTRICT MONEY PURCHASE PENSION PLAN

Restatement Effective Date (If this is an amendment and restatement, enter effective date of the restatement.)

(d) July 1, 2015 (enter month day, year; may enter a restatement date that is the first day of the current Plan Year. The Plan contains appropriate retroactive effective dates with respect to provisions for the appropriate laws if the Plan is a PPA Restatement.) (hereinafter called the "Effective Date")

[Note: See Section 1.54 for the definition of Restated Plan. If this Plan is a PPA Restatement, the PPA restatement Effective Date may be a current date (as the basic plan document supplies the Effective Dates of various PPA and other provisions) or may be a retroactive date. If specific Plan provisions, as reflected in this Adoption Agreement and the basic plan documents, do not have the Effective Date stated in this Election 4, indicate as such in the election where called for or in Appendix A.]

(e) **Restatement of surviving and merging plans.** The Plan restates two (or more) plans (Complete 4(c) and (d) above for this (surviving) Plan. Complete (1) below for the merging plan. Choose (2) if applicable. Unless otherwise noted, the restated Effective Date with regard to a merging plan is the later of the date of the merger or the restated Effective Date of this Plan.):

(1) **Merging plan.** The _____ Plan was or will be merged into this surviving Plan as of: _____. The merging plan's restated Effective Date is: _____. The merging plan's original Effective Date was: _____.

[See the Note under Election 4(d) if this document is the merging plan's PPA restatement.]

(2) **Additional merging plans.** The following additional plans were or will be merged into this surviving Plan (Complete a. and b. as applicable.):

	<u>Name of merging plan</u>	<u>Merger date</u>	<u>Restated Effective Date</u>	<u>Original Effective Date</u>
a.	_____	_____	_____	_____
b.	_____	_____	_____	_____

5. **TRUSTEE (1.67).** The Trustee executing this Adoption Agreement is (Choose one or more of (a), (b), or (c). Choose (d) or (e) if applicable.):

(a) A discretionary Trustee. See Section 8.02(A).

(b) A nondiscretionary (directed) Trustee or Custodian. See Section 8.02(B).

(c) A Trustee under the: _____ (specify name of trust), a separate trust agreement the Trustee has executed and that the IRS has approved for use with this Plan. Under this Election 5(c) the Trustee is not executing the Adoption Agreement and Article VIII of the basic plan document does not apply, except as indicated otherwise in the separate trust agreement. See Section 8.11(C).

(d) Permitted Trust amendments apply. Under Section 8.11(B) the Employer has made certain permitted amendments to the Trust. Such amendments do not constitute a separate trust under Election 5(c). See Election 48 in Appendix C.

(e) Use of non-approved trust. A Trustee under the: _____ (specify name of trust), a separate trust agreement the Trustee has executed for use with this Plan. Under this Election 5(e) the Trustee is not executing the Adoption Agreement and Article VIII of the basic plan document does not apply, except as indicated otherwise in the separate trust agreement. See Section 8.11(C). [Caution: Election 5(e) will result in the Plan losing reliance on its Advisory Letter and the Plan will be an individually designed plan.]

6. **CONTRIBUTION TYPES (1.12).** The selections made below should correspond with the selections made under Article III of this Adoption Agreement. (If this is a frozen Plan (i.e., all contributions have ceased), choose (a) only.):

Frozen Plan. See Sections 3.01(J) and 11.04.

(a) Contributions cease. All Contributions have ceased or will cease (Plan is frozen).

(1) Effective date of freeze: _____ [Note: Effective date is optional unless this is the amendment or restatement to freeze the Plan.]

[Note: Elections 20 through 21 and Elections 25 through 27 do not apply to any Plan Year in which the Plan is frozen.]

Contributions. The Employer and/or Participants, in accordance with the Plan terms, make the following Contribution Types to the Plan/Trust (Choose one or more of (b) through (e).):

(b) **Employer.** See Sections 1.36 and 3.04 and Elections 20-21.

(c) **Employee (after-tax).** See Section 3.09 and Election 25.

(d) **Matching.** See Sections 1.35 and 3.03 and Election 25.

(e) **Designated IRA.** See Section 3.12 and Election 26.

7. **DISABILITY (1.16).** Disability means (Choose one of (a) or (b).):

(a) **Basic Plan.** Disability as defined in Section 1.16(A).

(b) Describe: _____

[Note: The Employer may elect an alternative definition of Disability for purposes of Plan distributions. However, the use of an alternative definition may result in loss of favorable tax treatment of the Disability distribution.]

8. **EXCLUDED EMPLOYEES (1.22(D))**. The following Employees are not Eligible Employees but are Excluded Employees (Choose one of (a) or (b).):

[Note: Regardless of the Employer's elections under Election 8: (i) Employees of any Related Employers (excluding the Signatory Employer) are Excluded Employees unless the Related Employer becomes a Participating Employer; and (ii) Reclassified Employees and Leased Employees are Excluded Employees unless the Employer in Appendix B elects otherwise. See Sections 1.22(B), 1.22(D)(3), and 1.24(D). However, in the case of a Multiple Employer Plan, see Section 12.02(B) as to the Employees of the Lead Employer.]

(a) **No Excluded Employees**. There are no additional excluded Employees under the Plan (skip to Election 9).

(b) **Exclusions**. The following Employees are Excluded Employees (Choose one or more of (1) through (6).):

(1) **Collective Bargaining (union) Employees**. As described in Code §410(b)(3)(A). See Section 1.22(D)(1).

(2) **Non-Resident Aliens**. As described in Code §410(b)(3)(C). See Section 1.22(D)(2).

(3) **HCEs**. See Section 1.22(E).

(4) **Hourly paid Employees**.

(5) **Part-Time/Temporary/Seasonal Employees**. See Section 1.22(D)(4). A Part-Time, Temporary or Seasonal Employee is an Employee whose regularly scheduled Service is less than _____ (specify a maximum of 1,000) Hours of Service in the relevant Eligibility Computation Period.

[Note: The "relevant" Eligibility Computation Period is the Initial or Subsequent Eligibility Computation Period as defined in Section 2.02(C).]

[Note: If the Employer under Election 8(b)(5) elects to treat Part-Time, Temporary and Seasonal Employees as Excluded Employees and any such an Employee actually completes at least 1,000 Hours of Service during the relevant Eligibility Computation Period, the Employee becomes an Eligible Employee. See Section 1.22(D)(4).]

(6) **Describe exclusion category and/or Contribution Type**: Exclude non-police officers and Part-Time police officers (defined as police officers that do not work more than 1,000 Hours of Service within a Plan Year) from all contribution types. (e.g., Exclude Division B Employees OR Exclude salaried Employees OR Exclude Division B Employees from Employee Contributions and from Matching Contributions.)

[Note: Any exclusion under Election 8(b)(6), except as to Part-Time/Temporary/Seasonal Employees, may not be based on age or Service or level of Compensation. See Election 14 for eligibility conditions based on age or Service. The exclusions entered under Election 8(b)(6) cannot result in the group of Nonhighly Compensated Employees (NHCEs) participating under the plan being only those NHCEs with the lowest amount of compensation and/or the shortest periods of service and who may represent the minimum number of these employees necessary to satisfy coverage under Code §410(b).]

9. **COMPENSATION (1.11(B))**. The following base Compensation (as adjusted under Elections 10 and 11) applies in allocating Employer Contributions (or the designated Contribution Type) (Choose one or more of (a) through (d) and specify Contribution Type as applicable. Choose (e) if applicable.):

[Note: For this Election 9 all definitions include Elective Deferrals unless excluded under Election 11. See Section 1.11(D). In applying any Plan definition which references Section 1.11 Compensation, where the Employer in this Election 9 elects more than one Compensation definition for allocation purposes, the Plan Administrator will use W-2 Wages for other Plan definitions of Compensation if the Employer has elected W-2 Wages for any Contribution Type or Participant group under Election 9. If the Employer has not elected W-2 Wages, the Plan Administrator for such other Plan definitions will use 415 Compensation. If the Plan is a Multiple Employer Plan, see Section 12.07. Election 9(d) below may cause allocation Compensation to fail to be nondiscriminatory under Treas. Reg. §1.414(s).]

(a) **W-2 Wages (plus Elective Deferrals)**. See Section 1.11(B)(1).

(b) **Code §3401 Federal Income Tax Withholding Wages (plus Elective Deferrals)**. See Section 1.11(B)(2).

(c) **415 Compensation (simplified)**. See Section 1.11(B)(3).

[Note: The Employer may elect an alternative "general 415 Compensation" definition by electing 9(c) and by electing the alternative definition in Appendix B. See Section 1.11(B)(4).]

(d) **Describe Compensation by Contribution Type or by Participant group**: _____

[Note: Under Election 9(d), the Employer may elect Compensation from the elections available under Elections 9(a), (b), or (c), or a combination thereof as to a Participant group or Contribution Type (e.g., W-2 Wages for Matching Contributions for Division A Employees and 415 Compensation in all other cases).]

(e) **Allocate based on specified 12-month period**. The allocation of all Contributions will be made based on Compensation within a specified 12-month period ending within the Plan Year as follows: _____

10. PRE-ENTRY/POST-SEVERANCE COMPENSATION (1.11(H)/(I)). Compensation under Election 9:

[Note: Election 10(c) below may cause allocation Compensation to fail to be nondiscriminatory under Treas. Reg. §1.414(s).]

Pre-Entry Compensation (Choose one of (a) or (b).):

(a) Plan Year. Compensation for the entire Plan Year which includes the Participant's Entry Date.

[Note: If the Employer under Election 9(e) elects to allocate all Contributions based on a specified 12-month period, Election 10(a) applies to that 12-month period in lieu of the Plan Year.]

(b) Participating Compensation. Only Participating Compensation. See Section 1.11(H)(1).

[Note: Under a Participating Compensation election, in applying any Adoption Agreement elected contribution limit or formula, the Plan Administrator will count only the Participant's Participating Compensation. See Section 1.11(H)(1) as to plan disaggregation.]

(c) Describe Pre-Entry Compensation by Contribution Type or by Participant group: _____

[Note: Under Election 10(c), the Employer may elect Compensation from the elections available under Pre-Entry Compensation or a combination thereof as to a Participant group or Contribution Type (e.g., Participating Compensation for all Contribution Types as to Division A Employees, Plan Year Compensation for all Contribution Types to Division B Employees).]

Post-Severance Compensation. The following adjustments apply to Post-Severance Compensation paid within any applicable time period as may be required (Choose one of (d) or (e).):

[Note: Under the basic plan document, if the Employer does not elect any adjustments, post-severance compensation includes regular pay, leave cashouts, and deferred compensation, and excludes military and disability continuation payments.]

(d) None. The Plan includes post-severance regular pay, leave cashouts, and deferred compensation, and excludes post-severance military and disability continuation payments except as required under the basic plan document (skip to Election 11).

(e) Adjustments. The following adjustments to Post-Severance Compensation apply (Choose one or more of (1) through (7).):

(1) Exclude All. Exclude all Post-Severance Compensation.

[Note: 415 testing Compensation (versus allocation Compensation) must include Post-Severance Compensation comprised of regular pay. See Section 4.05(F).]

(2) Regular Pay. Exclude Post-Severance Compensation comprised of regular pay. See Section 1.11(I)(1)(a).

[Note: 415 testing Compensation (versus allocation Compensation) must include Post-Severance Compensation comprised of regular pay. See Section 4.05(F).]

(3) Leave cash-out. Exclude Post-Severance Compensation comprised of leave cash-out. See Section 1.11(I)(1)(b).

(4) Deferred Compensation. Exclude Post-Severance Compensation comprised of deferred compensation. See Section 1.11(I)(1)(c).

(5) Salary continuation for military service. Include Post-Severance Compensation comprised of salary continuation for military service. See Section 1.11(I)(2).

(6) Salary continuation for disabled Participants. Include Post-Severance Compensation comprised of salary continuation for disabled Participants. See Section 1.11(I)(3). (Choose one of a. or b.):

a. For NHCEs only.

b. For all Participants. The salary continuation will continue for the following fixed or determinable period:

_____ (specify period).

(7) Describe Post-Severance Compensation by Contribution Type or by Participant group: _____

[Note: Under Election 10(e)(7), the Employer may elect Compensation from the elections available under Post-Severance Compensation or a combination thereof as to a Participant group or Contribution Type (e.g., Include regular pay Post-Severance Compensation for all Contribution Types as to Division A Employees, no Post-Severance Compensation for all Contribution Types to Division B Employees).]

11. EXCLUDED COMPENSATION (1.11(G)). Apply the following Compensation exclusions to Elections 9 and 10 (Choose one of (a) or (b).):

(a) No exclusions. Compensation means Compensation as elected in Elections 9 and 10 (skip to Election 12).

(b) Exclusions. The following exclusions apply (Choose one or more of (1) through (8).):

[Note: If the Plan applies permitted disparity, allocations also must be based on a nondiscriminatory definition of Compensation if the Plan is to avoid more complex testing. Elections 11(b)(3) through (8) below may cause allocation Compensation to fail to be nondiscriminatory under Treas. Reg. §1.414(s). Elections 11(b)(3) through (8) which result in Compensation failing to be nondiscriminatory, may result in more complex nondiscrimination testing.]

(1) Elective Deferrals. See Section 1.21.

- (2) **Fringe benefits.** As described in Treas. Reg. §1.414(s)-1(c)(3).
- (3) **Compensation exceeding \$ regular hourly wages** (such as "on call" hours and "call-out" hours) . Apply this election to (*Choose one of a. or b.*):
 - a. **All Participants.**
 - b. **HCE Participants only.**
- (4) **Bonus.**
- (5) **Commission.**
- (6) **Overtime.**
- (7) **Related Employers.** See Section 1.24(C). (*If there are Related Employers, choose one or both of a. and b.*):
 - a. **Non-Participating.** Compensation paid to Employees by a Related Employer that is not a Participating Employer.
 - b. **Participating.** As to the Employees of any Participating Employer, Compensation paid by any other Participating Employer to its Employees. See Election 21(g)(2)a.
- (8) **Describe Compensation exclusion(s):** Compensation paid for vacation, sick leave, on call hours, call-out hours, double time, and holiday float days will be excluded.

[Note: Under Election 11(b)(8), the Employer may: (i) describe Compensation from the elections available under Elections 11(b)(1) through (7), or a combination thereof as to a Participant group or Contribution Type (e.g., No exclusions as to Division A Employees and exclude bonus as to Division B Employees); and/or (ii) describe another exclusion (e.g., Exclude shift differential pay).]

12. **HOURS OF SERVICE (1.32).** The Plan credits Hours of Service for the following purposes (and to the Employees described in Elections 12(d) or (e)) as follows (*Choose one or more of (a) through (e) as applicable.*):

	(1) All Purposes		(2) Eligibility	(3) Vesting	(4) Allocation Conditions
(a) <input checked="" type="checkbox"/> Actual Method. See Section 1.32(A)(1).	<input checked="" type="checkbox"/>	OR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) <input type="checkbox"/> Equivalency Method: _____ (e.g., daily, weekly, etc.). See Section 1.32(A)(2).	<input type="checkbox"/>	OR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) <input type="checkbox"/> Elapsed Time Method. See Section 1.32(A)(3).	<input type="checkbox"/>	OR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(d) <input type="checkbox"/> Actual (hourly) and Equivalency (salaried). Actual Method for hourly paid Employees and Equivalency Method: _____ (e.g., daily, weekly, etc.) for salaried Employees.	<input type="checkbox"/>	OR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(e) <input type="checkbox"/> Describe method: _____					

[Note: Under Election 12(e), the Employer may describe Hours of Service from the elections available under Elections 12(a) through (d), or a combination thereof as to a Participant group and/or Contribution Type (e.g., For all purposes, Actual Method applies to office workers and Equivalency Method applies to truck drivers).]

13. **ELECTIVE SERVICE CREDITING (1.59(C)).** The Plan must credit Related Employer Service under Section 1.24(C) and also must credit certain Predecessor Employer/Predecessor Plan Service under Section 1.59(B). If the Plan is a Multiple Employer Plan, the Plan also must credit Service as provided in Section 12.08. The Plan also elects under Section 1.59(C) to credit as Service the following Predecessor Employer service (*Choose one of (a) or (b).*):

- (a) **Not applicable.** No elective Predecessor Employer Service crediting applies.
- (b) **Applies.** The Plan credits the specified service with the following designated Predecessor Employers as Service for the Employer for the purposes indicated (*Choose one or both of (1) and (2) as applicable. Complete (3). Choose (4) if applicable.*):

[Note: Any elective Service crediting under this Election 13 must be nondiscriminatory .]

- (1) **All purposes.** Credit as Service for all purposes, service with Predecessor Employer(s): _____
(insert as many names as needed).
- (2) **Designated purposes.** Credit as Service, service with the following Predecessor Employer(s) for the designated purpose(s):

	(1) Eligibility	(2) Vesting	(3) Contribution Allocation
a. Employer: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Employer: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

c. Employer: _____ [] [] []

(3) Time period. Subject to any exceptions noted under Election 13(b)(4), the Plan credits as Service under Elections 13(b)(1) or (2) (Choose one or more of a., b., and c. as applicable.):

- a. [] All. All service, regardless of when rendered.
- b. [] Service after. All service, which is or was rendered after: _____ (specify date).
- c. [] Service before. All service, which is or was rendered before: _____ (specify date).

(4) [] Describe elective Predecessor Employer Service crediting: _____

[Note: Under Election 13(b)(4), the Employer may describe service crediting from the elections available under Elections 13(b) (1) through (3), or a combination thereof as to a Participant group and/or Contribution Type (e.g., For all purposes credit all service with X, but credit service with Y only on/after 1/1/05 OR Credit all service for all purposes with entities the Employer acquires after 12/31/04 OR Service crediting for X Company applies only for purposes of Employer Contributions and not for Matching Contributions).]

ARTICLE II ELIGIBILITY REQUIREMENTS

14. ELIGIBILITY (2.01). To become a Participant in the Plan, an Eligible Employee must satisfy (Choose one of (a) or (b).):

[Note: No eligibility conditions apply to Prevailing Wage Contributions. See Section 2.01(D).]

- (a) [] No conditions. No eligibility conditions. Entry is on the Service Commencement Date (if that date is also an Entry Date), or if later, upon the next following Plan Entry Date (skip to Election 16).
- (b) [X] Eligibility conditions. To become a Participant in the Plan, an Eligible Employee must satisfy the following eligibility conditions (Choose one or more of (1) through (7).):
 - (1) [X] Age 21 (not to exceed age 21).
 - (2) [] One Year of Service. See Election 16(a).
 - (3) [] Two Years of Service (without an intervening Break in Service). 100% vesting is required.
 - (4) [] _____ month(s) (not exceeding 24 months). If more than 12 months, 100% vesting is required. Service need not be continuous (no minimum Hours of Service required, and is mere passage of time).

[Note: While satisfying a months of service condition without an Hours of Service requirement involves the mere passage of time, the Plan need not apply the Elapsed Time Method in Election 12(c) above, and still may elect the Actual Method in 12(a) above.]

- (5) [] _____ month(s) with at least _____ Hours of Service in each month (not exceeding 24 months). If more than 12 months, 100% vesting is required. If the Employee does not complete the designated Hours of Service each month during the specified monthly time period, the Employee is subject to the one Year of Service (or two Years of Service if elect more than 12 months) requirement as defined in Election 16. The months during which the Employee completes the specified Hours of Service (Choose one of a. or b.):
 - a. [] Consecutive. Must be consecutive.
 - b. [] Not consecutive. Need not be consecutive.
- (6) [] _____ Hours of Service within the _____ time period following the Employee's Service Commencement Date (not exceeding 24 months). If more than 12 months, 100% vesting is required. If the Employee does not complete the designated Hours of Service during the specified time period (if any), the Employee is subject to the one Year of Service (or two Years of Service if elect more than 12 months) requirement as defined in Election 16.

[Note: The Employer may leave the time period option blank in Election 14(b)(6) if the Employer wishes to impose an Hour of Service requirement without specifying a time period within which an Employee must complete the required Hours of Service.]

(7) [] Describe eligibility conditions: _____

[Note: The Employer may use Election 14(b)(7) to describe different eligibility conditions as to different Contribution Types or Employee groups (e.g., No eligibility requirements for Division A Employees and one Year of Service as to Division B Employee s). Any election must satisfy Code §410(a).]

15. **SPECIAL ELIGIBILITY EFFECTIVE DATE (DUAL ELIGIBILITY) (2.01(E)).** The eligibility conditions of Election 14 and the entry date provisions of Election 17 apply to all Employees unless otherwise elected below (Choose (a) or (b) if applicable.):

[Note: Elections 15(a) or (b) may trigger a coverage failure under Code §410(b).]

- (a) **Waiver of eligibility conditions for certain Employees.** The eligibility conditions and entry dates apply solely to an Eligible Employee employed or reemployed by the Employer after _____ (specify date). If the Eligible Employee was employed or reemployed by the Employer by the specified date, the Employee will become a Participant on the latest of: (i) the Effective Date; (ii) the restated Effective Date; (iii) the Employee's Service Commencement Date or Re-Service Commencement Date; or (iv) the date the Employee attains age _____ (not exceeding age 21).

[Note: If the Employer does not wish to impose an age condition under clause (iv) as part of the requirements for the eligibility conditions waiver, leave the age blank.]

- (b) **Describe special eligibility Effective Date(s):** _____

[Note: Under Election 15(b), the Employer may describe special eligibility Effective Dates as to a Participant group and/or Contribution Type (e.g., Eligibility conditions apply only as to the Eligible Employees of Division B who were hired or reemployed by the Employer after January 1, 2012).]

16. **YEAR OF SERVICE - ELIGIBILITY (2.02(A)).** (Choose (a), (b), and (c) as applicable.):

[Note: If the Employer under Election 14 elects a one or two Year(s) of Service condition (including any requirement which defaults to such conditions under Elections 14(b)(5), (6), and (7)) or elects to apply a Year of Service for eligibility under any other Adoption Agreement election, the Employer should complete this Election 16. The Employer should not complete Election 16 if it elects the Elapsed Time Method for eligibility.]

- (a) **Year of Service.** An Employee must complete _____ Hour(s) of Service during the relevant Eligibility Computation Period to receive credit for one Year of Service under Article II. [Note: The number may not exceed 1,000. If left blank, the requirement is 1,000 Hours of Service.]
- (b) **Subsequent Eligibility Computation Periods.** After the Initial Eligibility Computation Period described in Section 2.02(C)(2), the Plan measures Subsequent Eligibility Computation Periods as (Choose one of (1) or (2).):
- (1) **Plan Year.** The Plan Year beginning with the Plan Year which includes the first anniversary of the Employee's Service Commencement Date.
- (2) **Anniversary Year.** The Anniversary Year, beginning with the Employee's second Anniversary Year.

[Note: To maximize delayed entry under a two Years of Service condition, the Employer should elect to remain on the Anniversary Year for such contributions.]

- (c) **Describe:** _____
(e.g., Anniversary Year as to Division A and Plan Year as to Division B.)

17. **ENTRY DATE (2.02(D)).** Entry Date means the Effective Date and (Choose one or more of (a) through (g).):

[Note: Entry as to Prevailing Wage Contributions is on the Service Commencement Date. See Section 2.02(D)(3).]

- (a) **Semi-annual.** The first day of the first month and of the seventh month of the Plan Year.
- (b) **First day of Plan Year.**
- (c) **First day of each Plan Year quarter.**
- (d) **The first day of each month.**
- (e) **Immediate.** Upon Service Commencement Date or if later, upon satisfaction of eligibility conditions.
- (f) **First day of each payroll period.**
- (g) **Describe Entry Date(s):** _____

[Note: Under Election 17(g), the Employer may describe Entry Dates from the elections available under Elections 17(a) through (f), or a combination thereof as to a Participant group and/or Contribution Type or may elect additional Entry Dates (e.g., Immediate as to Division A Employees and semi-annual as to Division B Employees OR The earlier of the Plan's semi-annual Entry Dates or the entry dates under the Employer's medical plan).]

18. **PROSPECTIVE/RETROACTIVE ENTRY DATE (2.02(D))**. An Employee after satisfying the eligibility conditions in Election 14 will become a Participant (unless an Excluded Employee under Election 8) on the Entry Date (if employed on that date) (Choose one or more of (a) through (f).):

[Note: Unless otherwise excluded under Election 8, an Employee who remains employed by the Employer on the relevant date must become a Participant by the earlier of: (i) the first day of the Plan Year beginning after the date the Employee completes the age and service requirements of Code §410(a); or (ii) 6 months after the date the Employee completes those requirements.]

- (a) Immediately following or coincident with the date the Employee completes the eligibility conditions.
- (b) Immediately following the date the Employee completes the eligibility conditions.
- (c) Immediately preceding or coincident with the date the Employee completes the eligibility conditions.
- (d) Immediately preceding the date the Employee completes the eligibility conditions.
- (e) Nearest the date the Employee completes the eligibility conditions.
- (f) Describe retroactive/prospective entry relative to Entry Date: _____

[Note: Under Election 18(f), the Employer may describe the timing of entry relative to an Entry Date from the elections available under Elections 18(a) through (e), or a combination thereof as to a Participant group and/or Contribution Type (e.g., Nearest as to Division A Employees and immediately following as to Division B Employees).]

19. **BREAK IN SERVICE - PARTICIPATION (2.03)**. The one year hold-out rule described in Section 2.03(C) (Choose one of (a), (b), or (c).):

- (a) Does not apply.
- (b) Applies. Applies to the Plan and to all Participants.
- (c) Limited application. Applies to the Plan, but only to a Participant who has incurred a Separation from Service.

[Note: The Plan does not apply the rule of parity under Code §410(a)(5)(D) unless the Employer in Appendix B specifies otherwise. See Section 2.03(D).]

**ARTICLE III
PLAN CONTRIBUTIONS AND FORFEITURES**

20. **EMPLOYER CONTRIBUTIONS (TYPE/AMOUNT) (3.04(A))**. The Employer Contribution under Election 6(b) is subject to the following additional elections as to type and amount (Choose one or more of (a) through (f) as applicable.):

- (a) Pro rata. 6 % of each Participant's Compensation for the Plan Year.
- (b) Permitted disparity (integrated contribution). In accordance with the permitted disparity allocation provisions of Section 3.04(B)(2) but applied as to the contribution, under which the following permitted disparity formula and definition of "Excess Compensation" apply (Choose one of (1) or (2). Complete (3).):
 - (1) Excess formula (Complete a. and b.):
 - a. _____% of each Participant's Compensation for the Plan Year,
plus
 - b. _____% of each Participant's Excess Compensation for the Plan Year. [Note: The second percentage may not exceed the lesser of the first percentage or the applicable percentage described in the maximum disparity table. See Section 3.04(B)(2)(c).]
 - (2) Step-rate formula. (Complete a. and b.):
 - a. _____% of each Participant's Compensation for the Plan Year but excluding Excess Compensation,
plus
 - b. _____% of each Participant's Excess Compensation for the Plan Year. [Note: The difference between the second percentage and the first percentage may not exceed the lesser of the first percentage or the applicable percentage described in the maximum disparity table. See Plan Section 3.04(B)(2)(c).]
 - (3) Excess Compensation. For purposes of Section 3.04(B)(2), "Excess Compensation" means Compensation in excess of the integration level provided below (Choose one of a. or b.):
 - a. Percentage amount. _____% (not exceeding 100%) of the Taxable Wage Base in effect on the first day of the Plan Year, rounded to the next highest \$_____ (not exceeding the Taxable Wage Base).
 - b. Dollar amount. The following amount: \$_____ (not exceeding the Taxable Wage Base in effect on the first day of the Plan Year).
- (c) Fixed contribution formula. The following amount: _____
(specify time period, e.g., per Plan Year quarter. If not specified, the time period is the Plan Year).

(d) **Prevailing Wage Contribution.** The Prevailing Wage Contribution amount(s) specified for the Plan Year or other applicable period in the Employer's Prevailing Wage Contract(s). The Employer will make a Prevailing Wage Contribution only to Participants covered by the Contract and only as to Compensation paid under the Contract. The Employer must specify the Prevailing Wage Contribution by attaching an appendix to the Adoption Agreement that indicates the contribution rate(s) applicable to the prevailing wage employment/job classification(s). If the Participant accrues an allocation of Employer Contributions (including forfeitures) under the Plan or any other Employer plan in addition to the Prevailing Wage Contribution, the Plan Administrator will *(Choose one of (1) or (2).)*:

- (1) **No offset.** Not reduce the Participant's Employer Contribution allocation by the amount of the Prevailing Wage Contribution.
- (2) **Offset.** Reduce the Participant's Employer Contribution allocation by the amount of the Prevailing Wage Contribution.

(e) **Related and Participating Employers.** If any Related and Participating Employers (or in the case of a Multiple Employer Plan, Participating Employers regardless of whether they are Related Employers) contribute Employer Contributions to the Plan, the contribution formula(s) *(Choose one of (1) or (2).)*:

- (1) **All the same.** Is (are) the same as for the Signatory Employer under this Election 20.
- (2) **At least one different.** Is (are) as follows: _____

[Note: Unless the Plan is a Multiple Employer Plan, the Employer should not elect 20(e) unless there are Related Employers which are also Participating Employers. See Section 1.24(D). The Employer electing 20(e) also must complete Election 21(g) as to the allocation methods which apply to the Participating Employers.]

(f) **Describe:** _____
(The formula described must satisfy the definitely determinable requirement under Treas. Reg. §1.401-1(b). If the formula is non-uniform, it is not a design-based safe harbor for nondiscrimination purposes.)

[Note: Under Election 20(f), the Employer may describe the amount and type of Employer Contributions from the elections available under Election 20 and/or a combination thereof as to a Participant group (e.g., 5% of Compensation per Plan Year applies to Division A Employees. \$50,000 per Plan Year applies to Division B Employees).]

21. EMPLOYER CONTRIBUTION ALLOCATION (3.04(B)). The Plan Administrator, subject to Section 3.06, will allocate to each Participant any Employer Contribution under the following contribution allocation formula *(Choose one or more of (a) through (h) as applicable.)*:

- (a) **Incorporation of contribution formula.** In accordance with the contribution formula the Employer elects under Election 20.
- (b) **Pro rata.** As a uniform percentage of Participant Compensation.
- (c) **Permitted disparity (integrated allocation).** In accordance with the permitted disparity allocation provisions of Section 3.04(B)(2), under which the following permitted disparity formula and definition of "Excess Compensation" apply *(Complete (1) and (2).)*:
 - (1) **Formula** *(Choose one of a., b., or c.):*
 - a. **Two-tiered.**
 - b. **Four-tiered.**
 - c. **Two-tiered,** except that the four-tiered formula will apply in any Plan Year for which the Plan is top-heavy.
 - (2) **Excess Compensation.** For purposes of Section 3.04(B)(2), "Excess Compensation" means Compensation in excess of the integration level provided below *(Choose one of a. or b.):*
 - a. **Percentage amount.** _____% *(not exceeding 100%)* of the Taxable Wage Base in effect on the first day of the Plan Year, rounded to the next highest \$ _____ *(not exceeding the Taxable Wage Base).*
 - b. **Dollar amount.** The following amount: \$ _____ *(not exceeding the Taxable Wage Base in effect on the first day of the Plan Year).*
- (d) **Classifications of Participants.** *[This is a nondesigned based safe harbor allocation method.]* In accordance with the classifications allocation provisions of Section 3.04(B)(3). *(Complete (1) and (2).)*:
 - (1) **Description of the classifications.** The classifications are *(Choose one of a., b., or c.):*

[Note: Typically, the Employer would elect 21(d) where it intends to satisfy nondiscrimination requirements using "cross-testing" under Treas. Reg. §1.401(a)(4)-8. However, choosing this election does not necessarily require application of cross-testing and the Plan may be able to satisfy nondiscrimination as to its classification-based allocations by testing allocation rates.]

- a. **Each in own classification.** Each Participant constitutes a separate classification.
- b. **NHCEs/HCEs.** Nonhighly Compensated Employee/Participants and Highly Compensated Employee/Participants.
- c. **Describe the classifications:** _____

[Note: Any classifications under Election 21(d) must result in a definitely determinable allocation under Treas. Reg. §1.401-1(b)(1)(ii). The classifications cannot limit the NHCEs benefiting under the Plan only to those NHCE/Participants with the lowest Compensation and/or the shortest periods of Service and who may represent the minimum number of benefiting NHCEs necessary to pass coverage under Code §410(b). In the case of a self-employed Participant (i.e., sole proprietorships or partnerships), the requirements of Treas. Reg. §1.401(k)-1(a)(6) apply and the allocation method should not result in a cash or deferred election for the self-employed Participant. The Employer by the due date of its tax return (including extensions) must advise the Plan Administrator or Trustee in writing as to the allocation rate applicable to each Participant under Election 21(d)(1)a. or applicable to each classification under Elections 21(d)(1)b. or c. for the allocation Plan Year.]

(2) Allocation method within each classification. Allocate the Employer Contribution within each classification as follows (Choose one of a., b., or c.):

- a. Pro rata. As a uniform percentage of Compensation of each Participant within the classification.
- b. Flat dollar. The same dollar amount to each Participant within the classification.
- c. Describe: _____
(e.g., Allocate pro rata to NHCEs and flat dollar to HCEs.)

(e) Age-based. [This is a nondesigned based safe harbor allocation method.] In accordance with the age-based allocation provisions of Section 3.04(B)(5). The Plan Administrator will use the Actuarial Factors based on the following assumptions (Complete both (1) and (2).):

(1) Interest rate. (Choose one of a., b., or c.):

- a. 7.5%
- b. 8.0%
- c. 8.5%

(2) Mortality table. (Choose one of a. or b.):

- a. UP-1984. See Appendix D.
- b. Alternative: _____ (Specify 1983 GAM, 1983 IAM, 1971 GAM or 1971 IAM and attach applicable tables using such mortality table and the specified interest rate as replacement Appendix D.)

(f) Uniform points. In accordance with the uniform points allocation provisions of Section 3.04(B)(6). Under the uniform points allocation formula, a Participant receives (Choose one or both of (1) and (2). Choose (3) if applicable.):

(1) Years of Service. _____ point(s) for each Year of Service. The maximum number of Years of Service counted for points is _____.

"Year of Service" under this Election 21(f) means (Choose one of a. or b.):

- a. Eligibility. Years of Service for eligibility in Election 16.
- b. Vesting. Years of Service for vesting in Elections 32 and 33.

[Note: A Year of Service must satisfy Treas. Reg. §1.401(a)(4)-11(d)(3) for the uniform points allocation to qualify as a safe harbor allocation under Treas. Reg. §1.401(a)(4)-2(b)(3).]

(2) Age. _____ point(s) for each year of age attained during the Plan Year.

(3) Compensation. _____ point(s) for each \$_____ (not to exceed \$200) increment of Plan Year Compensation.

(g) Related and Participating Employers. If any Related and Participating Employers (or in the case of a Multiple Employer Plan, Participating Employers regardless of whether they are Related Employers) contribute Employer Contributions to the Plan, the Plan Administrator will allocate the Employer Contributions made by the Participating Employer(s) under Election 20(d) (Complete (1) and (2).):

(1) Allocation Method. (Choose one of a. or b.):

- a. All the same. Using the same allocation method as applies to the Signatory Employer under this Election 21.
- b. At least one different. Under the following allocation method(s): _____

(2) Allocation sharing. The Plan Administrator will allocate the Employer Contributions made by the Signatory Employer and by any Participating Employer (Choose one of a. or b.):

- a. Employer by Employer. Only to the Participants directly employed by the contributing Employer.
- b. Across Employer lines. To all Participants regardless of which Employer directly employs them and regardless of whether their direct Employer made Employer Contributions for the Plan Year.

[Note: Unless the Plan is a Multiple Employer Plan, the Employer should not elect 21(g) unless there are Related Employers which are also Participating Employers. See Section 1.24(D) and Election 20(e). If the Employer elects 21(g)(2)a., the Employer should also elect 11(b)(7)b., to disregard the Compensation paid by "Y" Participating Employer in determining the allocation of the "X" Participating Employer contribution to a Participant (and vice versa) who receives Compensation from both X and Y. If the Employer elects 21(g)(2)b., the Employer should not elect 11(b)(7)b.]

(h) **Describe:** _____
 (The formula described must satisfy the definitely determinable requirement under Treas. Reg. §1.401-1(b). If the formula is non-uniform, it is not a design-based safe harbor for nondiscrimination purposes.)

22. **ALLOCATION CONDITIONS (3.06(B)/(C)).** The Plan does not apply any allocation conditions to: (i) Employee Contributions; (ii) Rollover Contributions; (iii) Designated IRA Contributions; or (iv) Prevailing Wage Contributions. To receive an allocation of Employer Contributions, Matching Contributions or Participant forfeitures, a Participant must satisfy the following allocation condition(s) (Choose one of (a) or (b). Choose (c) if applicable.):

- (a) **No conditions.** No allocation conditions apply to Matching Contributions, to Employer Contributions or to forfeitures.
- (b) **Conditions.** The following allocation conditions apply to Employer Contributions, to Matching Contributions and to forfeitures (Choose one or more of (1) through (6).):
 - (1) **501 HOS/terminees** (91 consecutive days if Elapsed Time). See Section 3.06(B)(1)(b).
 - (2) **Last day of the Plan Year.**
 - (3) **Last day of the Election 22(c) time period.**
 - (4) **1,000 HOS in the Plan Year** (182 consecutive days in Plan Year if Elapsed Time).
 - (5) _____(specify) **HOS within the Election 22(c) time period**, (but not exceeding 1,000 HOS in a Plan Year).
 - (6) **Describe conditions:** _____
 (e.g., Last day of the Plan Year as to Employer Contributions for Participating Employer "A" Participants. No allocation conditions for Participating Employer "B" Participants or as to Matching Contributions.)
- (c) **Time period.** Under Section 3.06(C), apply Elections 22(b)(4), (b)(6), or (b)(7) to the specified contributions/forfeitures based on each (Choose one or more of (1) through (5).):
 - (1) **Plan Year.**
 - (2) **Plan Year quarter.**
 - (3) **Calendar month.**
 - (4) **Payroll period.**
 - (5) **Describe time period:** _____

[Note: If the Employer elects 22(b)(3) or (b)(5), the Employer must choose (c). If the Employer elects 22(b)(6), choose (c) if applicable.]

23. **ALLOCATION CONDITIONS - APPLICATION/WAIVER/SUSPENSION (3.06(D)/(F)).** Under Section 3.06(D), in the event of Separation from Service as described below, apply or do not apply Election 22(b) allocation conditions to the specified contributions/forfeitures as follows (If the Employer elects 22(b), the Employer must complete Election 23. Choose one of (a) or (b). Complete (c).):

- (a) **Total waiver or application.** If a Participant incurs a Separation from Service on account of or following death, Disability or attainment of Normal Retirement Age or Early Retirement Age (Choose one of (1) or (2).):
 - (1) **Do not apply.** Do not apply elected allocation conditions to Employer Contributions, to Matching Contributions or to forfeitures.
 - (2) **Apply.** Apply elected allocation conditions to Employer Contributions, to Matching Contributions and to forfeitures.
- (b) **Application/waiver as to events.** If a Participant incurs a Separation from Service, apply allocation conditions except such conditions are waived if Separation from Service is on account of or following death, Disability or attainment of Normal Retirement Age or Early Retirement Age as specified (Choose one or more of (1) through (4).):
 - (1) **Death.**
 - (2) **Disability.**
 - (3) **Normal Retirement Age.**
 - (4) **Early Retirement Age.**
- (c) **Suspension.** The suspension of allocation conditions of Section 3.06(F) (Choose one of (1) or (2).):
 - (1) **Applies.**
 - (2) **Does not apply.**

24. **FORFEITURE ALLOCATION METHOD (3.07).** (Choose one or more of (a) through (f) as applicable. Choose (e) only in conjunction with at least one other election.):

[Note: Even if the Employer elects immediate vesting, the Employer should complete Election 24. See Section 7.07.]

- (a) **Additional Employer Contribution.** Allocate as additional Employer Contribution.

- (b) **Additional Match.** Allocate as additional Matching Contribution.
- (c) **Reduce Employer Contribution.** Apply to Employer Contribution.
- (d) **Reduce Match.** Apply to Matching Contribution.
- (e) **Plan expenses.** Pay reasonable Plan expenses. (See Section 7.04(C).)
- (f) **Describe:** _____

(must satisfy the definitely determinable requirement under Treas. Reg. §1.401-1(b) and be applied in a uniform and nondiscriminatory manner; e.g., Forfeitures attributable to transferred balances from Plan X are allocated only to former Plan X participants.)

25. **EMPLOYEE (AFTER-TAX) AND MATCHING CONTRIBUTIONS (3.09).** The following additional elections apply to Employee Contributions under Election 6(c) and to Matching Contributions under Election 6(d), if any. *(Choose one or both of (a) and (b) if applicable.):*

- (a) **Additional limitations.** The Plan permits Employee Contributions subject to the following limitations, if any, in addition to those already imposed under the Plan: _____

[Note: Any designated limitation(s) must be the same for all Participants and must be definitely determinable under Treas. Reg. 1.401-1(b) (e.g., Employee Contributions may not exceed the lesser of \$5,000 dollars or 10% of Compensation for the Plan Year and/or Employee Contributions may not be less than \$50 or 2% of Compensation per payroll period).]

- (b) **Apply Matching Contribution.** For each Plan Year, the Employer's Matching Contribution made as to Employee Contributions is: _____

[Note: The Employer Matching Contribution formula must be the same for all Participants and must be definitely determinable (e.g., A fixed Matching Contribution equal to 50% of Employee Contributions not exceeding 6% of Plan Year Compensation or A Discretionary Matching Contribution based on Employee Contributions).]

26. **DESIGNATED IRA CONTRIBUTIONS (3.12).** Under Election 6(e), a Participant may make Designated IRA Contributions. *(Complete (a) and (b).):*

- (a) **Type of IRA contribution.** A Participant's Designated IRA Contributions will be *(Choose one of (1), (2), or (3).):*
 - (1) **Traditional.**
 - (2) **Roth.**
 - (3) **Traditional/Roth.** As the Participant elects at the time of contribution.
- (b) **Type of Account.** A Participant's Designated IRA Contributions will be held in the following form of Account(s) *(Choose one of (1), (2), or (3).):*
 - (1) **IRA.**
 - (2) **Individual Retirement Annuity.**
 - (3) **IRA/Individual Retirement Annuity.** As the Participant elects at the time of contribution.

**ARTICLE IV LIMITATIONS
AND TESTING**

27. **ANNUAL TESTING ELECTIONS (4.06(B)).** The Employer makes the following Plan specific annual testing elections under Section 4.06(B). *(Complete (a) and (b) as applicable.):*

- (a) **Nondiscrimination testing.** *(Choose one or more of (1) and (2).):*
 - (1) **No ACP test.** The Plan does not permit Employee Contributions or Matching Contributions.
 - (2) **ACP test.** The Plan permits Employee Contributions and may also permit Matching Contributions. The following testing method applies *(Choose one of a. or b.):*
 - a. **Current Year Testing.**
 - b. **Prior Year Testing.**
- (b) **HCE determination.** The Top-Paid Group election and the calendar year data election are not used unless elected below *(Choose one or both of (1) and (2) if applicable.):*
 - (1) **Top-paid group election applies.**
 - (2) **Calendar year data election (fiscal year Plan only) applies.**

**ARTICLE V VESTING
REQUIREMENTS**

28. **NORMAL RETIREMENT AGE (5.01).** A Participant attains Normal Retirement Age under the Plan on the following date (Choose one of (a) or (b).):

- (a) **Specific age.** The date the Participant attains age _____. [Note: The age may not exceed age 65. The Normal Retirement Age specified must generally be at least age 62; however, a lower age, but not lower than age 55, may be specified if that age is reasonably representative of the typical retirement age for the industry in which the covered workforce is employed.]
- (b) **Age/participation.** The later of the date the Participant attains age 60 or the 5th anniversary of the first day of the Plan Year in which the Participant commenced participation in the Plan. [Note: The age may not exceed age 65 and the anniversary may not exceed the 5th. The age must generally be at least age 62; however, a lower age, but not lower than age 55, may be specified if that age is reasonably representative of the typical retirement age for the industry in which the covered workforce is employed.]

29. **EARLY RETIREMENT AGE (5.01).** (Choose one of (a) or (b).):

- (a) **Not applicable.** The Plan does not provide for an Early Retirement Age.
- (b) **Early Retirement Age.** Early Retirement Age is the later of: (i) the date a Participant attains age _____; (ii) the date a Participant reaches his/her _____ anniversary of the first day of the Plan Year in which the Participant commenced participation in the Plan; or (iii) the date a Participant completes _____ Years of Service.

[Note: The Employer should leave blank any of clauses (i), (ii), and (iii) which are not applicable.]

"Years of Service" under this Election 29 means (Choose one of (1) or (2) as applicable.):

- (1) **Eligibility.** Years of Service for eligibility in Election 16.
- (2) **Vesting.** Years of Service for vesting in Elections 32 and 33.

[Note: Election of an Early Retirement Age does not affect the time at which a Participant may receive a Plan distribution. However, a Participant becomes 100% vested at Early Retirement Age.]

30. **ACCELERATION ON DEATH OR DISABILITY (5.02).** Under Section 5.02, if a Participant incurs a Separation from Service as a result of death or Disability (Choose one of (a), (b), or (c).):

- (a) **Applies.** Apply 100% vesting.
- (b) **Not applicable.** Do not apply 100% vesting. The Participant's vesting is in accordance with the applicable Plan vesting schedule.
- (c) **Limited application.** Apply 100% vesting, but only if a Participant incurs a Separation from Service as a result of (Choose one of (1) or (2).):
 - (1) **Death.**
 - (2) **Disability.**

31. **VESTING SCHEDULE (5.03).** A Participant has a 100% Vested interest at all times in his/her Accounts attributable to: (i) Employee Contributions; (ii) Rollover Contributions; (iii) Prevailing Wage Contributions; (iv) DECs; and (v) Designated IRA Contributions. The following vesting schedule applies to Employer Contributions (other than Prevailing Wage Contributions) and to Matching Contributions. (Choose (a) or choose one or both of (b) and (c) as applicable.):

- (a) **Immediate vesting.** 100% Vested at all times.

[Note: If the Employer elects immediate vesting under 31(a), the Employer should not complete the balance of Election 31 or Elections 32 and 33 (except as noted therein). The Employer must elect 31(a) if the eligibility Service condition under Election 14 as to all Contribution Types exceeds one Year of Service or more than 12 months.]

- (b) **Vesting schedules:** Apply the following vesting schedule (Choose one of (1) through (5).):

- (1) **6-year graded.**
- (2) **3-year cliff.**
- (3) **Modified schedule:**

Years of Service	Vested %
Less than 1	a. _____
1	b. _____
2	c. _____
3	d. _____
4	e. _____
5	f. _____
6 or more	100%
- (4) **2-year cliff.**

- (5) **Modified 2-year schedule:**
- | Years of Service | Vested % |
|------------------|----------|
| Less than 1 | a. _____ |
| 1 | b. _____ |
| 2 | 100% |

[Note: If the Employer does not elect 31(a), the Employer under 31(b) must elect one of the specified alternative vesting schedules. The modified top-heavy schedule of Election 31(b)(3) must satisfy Code §411(a)(2)(B). If the Plan's Effective Date is before January 1, 2007, the Employer may wish to complete the override elections in Appendix B relating to the application of non-top-heavy vesting.]

- (c) **Special vesting provisions:** _____

[Note: The Employer under Election 31(c) may describe special vesting provisions from the elections available under Election 31 and/or a combination thereof as to a: (i) Participant group (e.g., Full vesting applies to Division A Employees OR to Employees hired on/before "x" date. 6-year graded vesting applies to Division B Employees OR to Employees hired after "x" date.); and/or (ii) Contribution Type (e.g., Full vesting applies as to Employer Contributions. 6-year graded vesting applies to Matching Contributions). Any special vesting provision must satisfy Code §411(a) and must be nondiscriminatory.]

32. YEAR OF SERVICE - VESTING (5.05). (Complete both (a) and (b).):

[Note: If the Employer elects the Elapsed Time Method for vesting the Employer should not complete this Election 32. If the Employer elects immediate vesting, the Employer should not complete Election 32 or Election 33 unless it elects to apply a Year of Service for vesting under any other Adoption Agreement election.]

- (a) **Year of Service.** An Employee must complete at least 1000 Hours of Service during a Vesting Computation Period to receive credit for a Year of Service under Article V. [Note: The number may not exceed 1,000. If left blank, the requirement is 1,000.]
- (b) **Vesting Computation Period.** The Plan measures a Year of Service based on the following 12-consecutive month period (Choose one of (1) or (2).):
- (1) **Plan Year.**
- (2) **Anniversary Year.**

33. EXCLUDED YEARS OF SERVICE - VESTING (5.05(C)). (Choose (a) or (b).):

- (a) **None.** None other than as specified in Section 5.05(C)(1).
- (b) **Exclusions.** The Plan excludes the following Years of Service for purposes of vesting (Choose one or more of (1) through (4).):
- (1) **Age 18.** Any Year of Service before the Vesting Computation Period during which the Participant attained the age of 18.
- (2) **Prior to Plan establishment.** Any Year of Service during the period the Employer did not maintain this Plan or a predecessor plan.
- (3) **Rule of Parity.** Any Year of Service excluded under the rule of parity. See Plan Section 5.06(C).
- (4) **Additional exclusions.** The following Years of Service: _____

[Note: The Employer under Election 33(b)(4) may describe vesting service exclusions provisions available under Election 33 and/or a combination thereof as to a: (i) Participant group (e.g., No exclusions apply to Division A Employees OR to Employees hired on/before "x" date. The age 18 exclusion applies to Division B Employees OR to Employees hired after "x" date.); or (ii) Contribution Type (e.g., No exclusions apply as to Employer Contributions. The age 18 exclusion applies to Matching Contributions). Any exclusion specified under Election 33(b)(4) must comply with Code §411(a)(4). Any exclusion must be nondiscriminatory.]

**ARTICLE VI DISTRIBUTION OF
ACCOUNT BALANCE**

34. MANDATORY DISTRIBUTION (6.01(A)(1)/6.08(D)). The Plan provides or does not provide for Mandatory Distribution of a Participant's Vested Account Balance following Separation from Service, as follows (Choose one of (a) or (b). Choose (c) if applicable.):

- (a) **No Mandatory Distribution.** The Plan will not make a Mandatory Distribution following Separation from Service.
- (b) **Mandatory Distribution.** The Plan will make a Mandatory Distribution following Separation from Service. (Complete (1) and (2). Choose (3) unless the Employer elects to limit Mandatory Distributions to \$1,000 including Rollover Contributions under Elections 34(b)(1)b. and 34(b)(2)b.):
- (1) **Amount limit.** As to a Participant who incurs a Separation from Service and who will receive distribution before attaining the later of age 62 or Normal Retirement Age, the Mandatory Distribution maximum amount is equal to (Choose one of a., b., or c.):
- a. **\$5,000.**
- b. **\$1,000.**

c. Specify amount: \$_____ (may not exceed \$5,000).

[Note: This election only applies to the Mandatory Distribution maximum amount. For other Plan provisions subject to a \$5,000 limit, see election 45(g)(6) in Appendix B.]

(2) **Application of Rollovers to amount limit.** In determining whether a Participant's Vested Account Balance exceeds the Mandatory Distribution dollar limit in Election 34(b)(1), the Plan (Choose one of a. or b.):

a. Disregards Rollover Contribution Account.

b. Includes Rollover Contribution Account.

(3) **Amount of Mandatory Distribution subject to Automatic Rollover.** A Mandatory Distribution to a Participant before attaining the later of age 62 or Normal Retirement Age is subject to Automatic Rollover under Section 6.08(D) (Choose one of a. or b.):

a. **Only if exceeds \$1,000.** Only if the amount of the Mandatory Distribution exceeds \$1,000, which for this purpose must include any Rollover Contributions Account.

b. **Specify lesser amount.** Only if the amount of the Mandatory Distribution is at least: \$_____ (specify \$1,000 or less), which for this purpose must include any Rollover Contributions Account.

(c) **Required distribution at Normal Retirement Age.** A severed Participant may not elect to delay distribution beyond the later of age 62 or Normal Retirement Age.

35. **SEPARATION DISTRIBUTION TIMING (6.01).** Subject to the timing limitations of Section 6.01(A)(1) in the case of a Mandatory Distribution, or in the case of any Distribution Requiring Consent under Section 6.01(A)(2), for which consent is received, the Plan Administrator will instruct the Trustee to distribute a Participant's Vested Account Balance as soon as is administratively practical following the time specified below (Choose one or more of (a) through (i) as applicable; choose (j) if applicable.):

[Note: If a Participant dies after Separation from Service but before receiving distribution of all of his/her Account, the elections under this Election 35 no longer apply. See Section 6.01(B) and Election 39.]

	(1) Mandatory Distribution	(2) Distribution Requiring Consent
(a) <input checked="" type="checkbox"/> Immediate. Immediately following Separation from Service.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
(b) <input type="checkbox"/> Next Valuation Date. After the next Valuation Date following Separation from Service.	<input type="checkbox"/>	<input type="checkbox"/>
(c) <input type="checkbox"/> Plan Year. In the _____ Plan Year following Separation from Service (e.g., next or fifth).	<input type="checkbox"/>	<input type="checkbox"/>
(d) <input type="checkbox"/> Plan Year quarter. In the _____ Plan Year quarter following Separation from Service (e.g., next or fifth).	<input type="checkbox"/>	<input type="checkbox"/>
(e) <input type="checkbox"/> Contribution Type Accounts. _____ (specify timing) as to the Participant's _____ Account(s) and _____ (specify timing) as to the Participant's _____ Account(s) (e.g., As soon as is practical following Separation from Service as to the Participant's Employee Contribution Account and as soon as is practical in the next Plan Year following Separation from Service as to the Participant's Employer and Matching Accounts).	<input type="checkbox"/>	<input type="checkbox"/>
(f) <input type="checkbox"/> Vesting controlled timing. If the Participant's total Vested Account Balance exceeds \$_____, distribute _____ (specify timing) and if the Participant's total Vested Account Balance does not exceed \$_____, distribute _____ (specify timing).	<input type="checkbox"/>	<input type="checkbox"/>
(g) <input type="checkbox"/> Distribute at Normal Retirement Age. As to a Mandatory Distribution, distribute not later than 60 days after the beginning of the Plan Year following the Plan Year in which the previously separated Participant attains the earlier of Normal Retirement Age or age 65. [Note: An election under column (2) only will have effect if the Plan's NRA is less than age 62.]	<input type="checkbox"/>	<input type="checkbox"/>
(h) <input type="checkbox"/> No buy-back/vesting controlled timing. Distribute as soon as is practical following Separation from Service if the Participant is fully Vested. Distribute as soon as is practical following a Forfeiture Break in Service if the Participant is not fully Vested.	N/A	<input type="checkbox"/>
(i) <input type="checkbox"/> Describe Separation from Service distribution timing: _____		

[Note: The Employer under Election 35(i) may describe Separation from Service distribution timing provisions from the elections available under Election 35 and/or a combination thereof as to any: (i) Participant group (e.g., Immediate distribution after Separation from Service applies to Division A Employees OR to Employees hired on/before "x" date. Distribution after the next Valuation Date following Separation from Service applies to Division B Employees OR to Employees hired after "x" date.); (ii) Contribution Type and Participant group (e.g., As to Division A Employees, immediate distribution after Separation from Service applies as to Matching Contribution Accounts and distribution after the next Valuation Date following Separation from Service applies to Employer Contribution Accounts); and/or (iii) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be distributable in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 35(i) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; (iii) comply with Code §401(a)(14) timing requirements; (iv) be nondiscriminatory and (v) preserve Protected Benefits as required.]

- (j) **Acceleration.** Notwithstanding any later specified distribution date in Election 35, a Participant may elect an earlier distribution following Separation from Service (Choose (1) and (2) as applicable.):
- (1) **Disability.** If Separation from Service is on account of Disability or if the Participant incurs a Disability following Separation from Service.
- (2) **Hardship.** If the Participant incurs a hardship under Section 6.07(B) following Separation from Service.

36. **IN-SERVICE DISTRIBUTIONS/EVENTS (6.01(C)).** A Participant may elect an In-Service Distribution of the Employer Contribution and Matching Contribution Accounts based on any of the following events in accordance with Section 6.01(C) (Choose one of (a) or (b).):

[Note: If the Employer elects any In-Service Distribution option, a Participant may elect to receive as many In-Service Distributions per Plan Year (with a minimum of one per Plan Year) as the Plan Administrator's In-Service Distribution form or policy may permit. If the form or policy is silent, the number of In-Service Distributions is not limited. Prevailing Wage Contributions are treated as Employer Contributions. See Section 6.01(C)(4)(d) if the Employer elects to use Prevailing Wage Contributions to offset other contributions.]

- (a) **None.** The Plan does not permit any In-Service Distributions except as to any of the following (if applicable): (i) RMDs under Section 6.02; (ii) Protected Benefits; and (iii) Designated IRA Contributions. Also see Section 6.01(C)(4)(e) with regard to Rollover Contributions, Employee Contributions and DEC's.
- (b) **Permitted.** In-Service Distributions are permitted as follows (Choose one or more of (1) through (5).):
- (1) **Normal Retirement Age.**
- (2) **Age 62.**
- (3) **Age _____ (may not be earlier than age 62).**
- (4) **Deemed Severance Distribution from Matching Contribution Accounts.** See Section 6.11.
- (5) **Describe:** _____

[Note: Election 36(b)(5) may not permit In-Service Distributions prior to the earlier of Normal Retirement Age or Age 62.]

[Note: The Employer under Election 36(b)(5) may describe In-Service Distribution provisions from the elections available under Election 36 and/or a combination thereof as to any: (i) Participant group (e.g., Division A Employee Accounts are distributable at Normal Retirement Age OR Accounts of Employees hired on/before "x" date are distributable at age 62. No In-Service Distributions apply to Division B Employees OR to Employees hired after "x" date.); (ii) Contribution Type (e.g., No In-Service Distributions as to Employer Contribution Accounts. In-Service Distribution at Normal Retirement Age applies to Matching Contribution Accounts.); and/or (iii) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be distributable in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 36(b)(5) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; (iii) preserve Protected Benefits as required; (iv) be nondiscriminatory; and (v) not permit an "early" distribution of any Restricted 401(k) Accounts or Restricted Pension Accounts. See Sections 6.01(C)(4) and 11.02(C)(3).]

In-Service Distribution of other Accounts. See Section 6.01(C)(4) as to In-Service Distribution of Employee Contributions, Rollover Contributions, DEC's, Transfers, and Designated IRA Contributions.

37. **IN-SERVICE DISTRIBUTIONS/ADDITIONAL CONDITIONS (6.01(C)).** The following additional conditions apply to In-Service Distributions under Election 36(b) (Choose one of (a) or (b).):

- (a) **Additional conditions.** (Choose one or more of (1) through (3) as applicable.):
- (1) **100% vesting required.** A Participant may not receive an In-Service Distribution unless the Participant is 100% Vested in the distributing Account.
- (2) **Minimum amount.** A Participant may not receive an In-Service Distribution in an amount which is less than: \$_____ (specify amount not exceeding \$1,000).
- (3) **Describe other conditions:** _____

[Note: An Employer's election under Election 37(a)(3) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; (iii) preserve Protected Benefits as required; (iv) be nondiscriminatory; and (v) not permit an "early" distribution of any Restricted Pension Accounts. See Section 6.01(C)(4).]

(b) **No other conditions.** A Participant may elect to receive an In-Service Distribution upon any Election 36(b) event without further condition, provided that the amount distributed may not exceed the Vested amount in the distributing Account.

38. **POST-SEPARATION AND LIFETIME RMD DISTRIBUTION METHODS (6.03).** A Participant whose Vested Account Balance exceeds \$5,000 (or any lesser amount elected in Appendix B, Election 45(g)(6)): (i) who has incurred a Separation from Service and will receive a distribution; or (ii) who remains employed but who must receive lifetime RMDs, in lieu of receiving a distribution under Section 6.04, may elect distribution under one of the following method(s) of distribution described in Section 6.03 and subject to any Section 6.03 limitations. *(Choose one or more of (a) through (f) as applicable.):*

[Note: The Plan is subject to the joint and survivor annuity distribution requirements of Section 6.04. However, the Employer may elect under Election 38 to offer alternative distribution methods applicable upon a proper waiver of the required annuity including one or more additional annuities (Alternative Annuity) to the Plan's QJSA, QOSA or QPSA. If the Employer does not make any elections under Election 38, the Plan Administrator must make all distributions in accordance with Section 6.04. If a Participant dies after Separation from Service but before receiving distribution of all of his/her Account, the elections under this Election 38 no longer apply. See Section 6.01(B) and Election 39.]

(a) **Lump-Sum.** See Section 6.03(A)(3).

(b) **Installments only if Participant subject to lifetime RMDs.** A Participant who is required to receive lifetime RMDs may receive installments payable in monthly, quarterly or annual installments equal to or exceeding the annual RMD amount. See Sections 6.02(A) and 6.03(A)(4)(a).

(c) **Installments.** See Section 6.03(A)(4).

(d) **Alternative Annuity:** _____
See Section 6.03(A)(5).

(e) **Ad-Hoc distributions.** See Section 6.03(A)(6).

[Note: If an Employer elects to permit Ad-Hoc distributions the option must be available to all Participants.]

(f) **Describe distribution method(s):** _____

[Note: The Employer under Election 38(f) may describe Separation from Service distribution methods from the elections available under Election 38 and/or a combination thereof as to any: (i) Participant group (e.g., Division A Employee Accounts are distributable in a Lump-Sum OR Accounts of Employees hired after "x" date are distributable in a Lump-Sum. Division B Employee Accounts are distributable in a Lump-Sum or in Installments OR Accounts of Employees hired on/before "x" date are distributable in a Lump-Sum or in Installments.); (ii) Contribution Type (e.g., Employer Contribution Accounts are distributable in a Lump-Sum. Matching Contribution Accounts are distributable in a Lump-Sum or in Installments); and/or (iii) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be distributable in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 38(f) must: (i) be objectively determinable; (ii) not be subject to Employer, Plan Administrator or Trustee discretion; (iii) be nondiscriminatory; and (iv) preserve Protected Benefits as required.]

39. **BENEFICIARY DISTRIBUTION ELECTIONS (6.01(B)).** Distributions following a Participant's death will be made as follows *(Choose one of (a), (b), or (c); choose (d) if applicable.):*

(a) **Immediate.** As soon as practical following the Participant's death.

(b) **Next Calendar Year.** At such time as the Beneficiary may elect, but in any event on or before the last day of the calendar year which next follows the calendar year of the Participant's death.

(c) **As Beneficiary elects.** At such time as the Beneficiary may elect, consistent with Section 6.02.

(d) **Describe:** _____

[Note: The Employer under Election 39(d) may describe an alternative distribution timing or afford the Beneficiary an election which is narrower than that permitted under election 39(c), or include special provisions related to certain beneficiaries, (e.g., a surviving spouse). However, any election under Election 39(d) must require distribution to commence no later than the Section 6.02 required date.]

40. **QPSA/ONE YEAR MARRIAGE RULE (6.04(B)).** Under Section 6.04(B) relating to the QPSA. *(Choose one of (a) or (b).):*

(a) **Applies.** The one-year marriage rule applies.

(b) **Does not apply.** The one-year marriage rule does not apply.

**ARTICLE VII ADMINISTRATIVE
PROVISIONS**

41. **ALLOCATION OF EARNINGS (7.04(B))**. For each Contribution Type provided under the Plan, the Plan allocates Earnings using the following method (Choose one or more of (a) through (f) as applicable.):

[Note: Elections under Election 41 include Employer Contributions, Employee Contributions, Matching Contributions, Rollover Contributions, Transfers, DECs and Designated IRA Contributions, unless described otherwise in Election 41(f).]

- (a) **Daily**. See Section 7.04(B)(4)(a).
- (b) **Balance forward**. See Section 7.04(B)(4)(b).
- (c) **Balance forward with adjustment**. See Section 7.04(B)(4)(c). Allocate pursuant to the balance forward method, except treat as part of the relevant Account at the beginning of the Valuation Period _____% of the contributions made during the following Valuation Period: _____.
- (d) **Weighted average**. See Section 7.04(B)(4)(d). If not a monthly weighting period, the weighting period is: _____.
- (e) **Participant-Directed Account method**. See Section 7.04(B)(4)(e).
- (f) **Describe Earnings allocation method**: _____

[Note: The Employer under Election 41(f) may describe Earnings allocation methods from the elections available under Election 41 and/or a combination thereof as to any: (i) Participant group (e.g., Daily applies to Division A Employees OR to Employees hired after "x" date. Balance forward applies to Division B Employees OR to Employees hired on/before "x" date.); (ii) Contribution Type (e.g., Daily applies as to Employer Contribution Accounts. Participant-Directed Account applies to Matching Contribution Accounts); (iii) investment type, investment vendor or Account type (e.g., Balance forward applies to investments placed with vendor A and Participant-Directed Account applies to investments placed with vendor B OR Daily applies to Participant-Directed Accounts and balance forward applies to pooled Accounts); and/or (iv) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be subject to Earnings allocation in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 41(f) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; and (iii) be nondiscriminatory.]

**ARTICLE VIII
TRUSTEE AND CUSTODIAN, POWERS AND DUTIES**

42. **VALUATION OF TRUST (8.02(C)(4))**. In addition to the last day of the Plan Year, the Trustee (or Named Fiduciary as applicable) must value the Trust Fund on the following Valuation Date(s) (Choose one or more of (a) through (d).):

[Note: Elections under Election 42 include Employer Contributions, Employee Contributions, Matching Contributions, Rollover Contributions, Transfers, DECs and Designated IRA Contributions, unless described otherwise in Election 42(d).]

- (a) **No additional Valuation Dates**.
- (b) **Daily Valuation Dates**. Each business day of the Plan Year on which Plan assets for which there is an established market are valued and the Trustee is conducting business.
- (c) **Last day of a specified period**. The last day of each _____ of the Plan Year.
- (d) **Specified Valuation Dates**: _____

[Note: The Employer under Election 42(d) may describe Valuation Dates from the elections available under Election 42 and/or a combination thereof as to any: (i) Participant group (e.g., No additional Valuation Dates apply to Division A Employees OR to Employees hired after "x" date. Daily Valuation Dates apply to Division B Employees OR to Employees hired on/before "x" date.); (ii) Contribution Type (e.g., No additional Valuation Dates apply as to Employer Contribution Accounts. The last day of each Plan Year quarter applies to Matching Contribution Accounts); (iii) investment type, investment vendor or Account type (e.g., No additional Valuation Dates apply to investments placed with vendor A and Daily Valuation Dates apply to investments placed with vendor B OR Daily Valuation Dates apply to Participant-Directed Accounts and no additional Valuation Dates apply to pooled Accounts); and/or (iv) merged plan account now held in the Plan (e.g., The accounts from the X plan merged into this Plan continue to be subject to Trust valuation in accordance with the X plan terms [supply terms] and not in accordance with the terms of this Plan). An Employer's election under Election 42(d) must: (i) be objectively determinable; (ii) not be subject to Employer discretion; and (iii) be nondiscriminatory.]

**ARTICLE XII
MULTIPLE EMPLOYER PLAN**

43. **MULTIPLE EMPLOYER PLAN (12.01/12.02/12.03).** The Employer makes the following elections regarding the Plan's Multiple Employer Plan status and the application of Article XII (*Choose one of (a) or (b).*):

- (a) **Not applicable.** The Plan is not a Multiple Employer Plan and Article XII does not apply.
- (b) **Applies.** The Plan is a Multiple Employer Plan and the Article XII Effective Date is: _____. The Employer makes the following additional elections (*Choose (1) if applicable.*):
 - (1) **Participating Employer may modify.** See Section 12.03. A Participating Employer in the Participation Agreement may modify Adoption Agreement elections applicable to each Participating Employer (including electing to not apply Adoption Agreement elections) as follows (*Choose one of a. or b. Choose c. if applicable.*):
 - a. **All.** May modify all elections.
 - b. **Specified elections.** May modify the following elections: _____ (*specify by election number*).
 - c. **Restrictions.** May modify subject to the following additional restrictions: _____ (*Specify restrictions. Any restrictions must be definitely determinable and may not violate Code §412 or the regulations thereunder.*).

[Note: If Election (b)(1) above is not chosen, Participating Employers may not modify any Adoption Agreement elections. The Participation Agreement must be consistent with this Election 43(b)(1). Any Participating Employer election in the Participation Agreement which is not permitted under this Election 43(b)(1) is of no force or effect and the applicable election in the Adoption Agreement applies.]

EXECUTION PAGE

The Employer, by executing this Adoption Agreement, hereby agrees to the provisions of this Plan and Trust.

Employer: Lake Shastina Community Services District

Date: _____

Signed: _____

[print name/title]

The Trustee (and Custodian, if applicable), by executing this Adoption Agreement, hereby accepts its position and agrees to all of the obligations, responsibilities and duties imposed upon the Trustee (or Custodian) under the Volume Submitter Plan and Trust. If the Employer under Elections 5(c) or 5(e) will use a separate Trust, the Trustee need not execute this Adoption Agreement.

Discretionary Trustee(s): Barbara Thomsson

Date: _____

Signed: _____

[print name/title]

Discretionary Trustee(s): Mike French

Date: _____

Signed: _____

[print name/title]

Discretionary Trustee(s): Roxanna Layne

Date: _____

Signed: _____

[print name/title]

Custodian(s) (Optional): _____

Date: _____

Signed: _____

[print name/title]

Use of Adoption Agreement. Failure to complete properly the elections in this Adoption Agreement may result in disqualification of the Employer's Plan. The Employer only may use this Adoption Agreement only in conjunction with the basic plan document referenced by its document number on Adoption Agreement page one.

Execution for Page Substitution Amendment Only. If this paragraph is completed, this Execution Page documents an amendment to Adoption Agreement Election(s) _____ effective _____, by substitute Adoption Agreement page number(s) _____. The Employer should retain all Adoption Agreement Execution Pages and amended pages. [Note: The Effective Date may be retroactive or may be prospective.]

Volume Submitter Plan Sponsor. The Volume Submitter Plan Sponsor identified on the first page of the basic plan document will notify all adopting Employers of any amendment to this Volume Submitter Plan or of any abandonment or discontinuance by the Volume Submitter Plan Sponsor of its maintenance of this Volume Submitter Plan. For inquiries regarding the adoption of the Volume Submitter Plan, the Volume Submitter Plan Sponsor's intended meaning of any Plan provisions or the effect of the Advisory Letter issued to the Volume Submitter Plan Sponsor, please contact the Volume Submitter Plan Sponsor at the following address and telephone number: PO Box 1282, Chico, California 95927, (530) 343-4233

Reliance on Sponsor Advisory Letter. The Volume Submitter Plan Sponsor has obtained from the IRS an Advisory Letter specifying the form of this Adoption Agreement and the basic plan document satisfy, as of the date of the Advisory Letter, Code §401. An adopting Employer may rely on the Volume Submitter Sponsor's IRS Advisory Letter *only* to the extent provided in Rev. Proc. 2011-49. The Employer may not rely on the Advisory Letter in certain other circumstances or with respect to certain qualification

requirements, which are specified in the Advisory Letter and in Rev. Proc. 2011-49 or subsequent guidance. In order to have reliance in such circumstances or with respect to such qualification requirements, the Employer must apply for a determination letter to Employee Plans Determinations of the IRS.

**APPENDIX A
SPECIAL RETROACTIVE OR PROSPECTIVE EFFECTIVE DATES**

44. **SPECIAL EFFECTIVE DATES (1.20).** The Employer elects or does not elect Appendix A special Effective Date(s) as follows. (Choose (a) or one or more of (b) through (p) as applicable.):

[Note: If the Employer elects 44(a), do not complete the balance of this Election 44.]

(a) **Not applicable.** The Employer does not elect any Appendix A special Effective Dates.

[Note: The Employer may use this Appendix A to specify an Effective Date for one or more Adoption Agreement elections which does not correspond to the Plan's new Plan or Restated Plan Effective Date under Election 4. As to Restated Plans, for periods prior to: (i) the below-specified special Effective Date(s); or (ii) the Restated Plan's general Effective Date under Election 4, as applicable, the Plan terms in effect prior to its restatement under this Adoption Agreement control for purposes of the designated provisions.]

(b) **Trustee (1.67).** The Trustee provisions under Election 5 or Appendix C are effective: _____.

(c) **Contribution Types (1.12).** The Contribution Types under Election(s) 6 _____ are effective: _____.

(d) **Excluded Employees (1.22(D)).** The Excluded Employee provisions under Election(s) 8 _____ are effective: _____.

(e) **Compensation (1.11).** The Compensation definition under Election(s) _____ (specify 9-11 as applicable) are effective: _____.

(f) **Hour of Service/Elective Service Crediting (1.32/1.59(C)).** The Hour of Service and/or elective Service crediting provisions under Election(s) _____ (specify 12-13 as applicable) are effective: _____.

(g) **Eligibility (2.01-2.03).** The eligibility provisions under Election(s) _____ (specify 14-19 as applicable) are effective: _____.

(h) **Employer Contributions (3.04).** The Employer Contribution provisions under Election(s) _____ (specify 20-21 as applicable) are effective: _____.

(i) **Allocation conditions (3.06).** The allocation conditions under Election(s) _____ (specify 22-23 as applicable) are effective: _____.

(j) **Forfeitures (3.07).** The forfeiture allocation provisions under Election(s) 24 _____ are effective: _____.

(k) **Employee Contributions (3.09).** The Employee Contribution provisions under Election(s) 25 _____ are effective: _____.

(l) **Testing elections (4.06(B)).** The testing elections under Election(s) 27 _____ are effective: _____.

(m) **Vesting (5.03).** The vesting provisions under Election(s) _____ (specify 28-33 as applicable) are effective: _____.

(n) **Distributions (6.01, 6.03 and 6.04).** The distribution elections under Election(s) _____ (specify 34-40 as applicable) are effective: _____.

(o) **Earnings/Trust valuation (7.04(B)/8.02(C)(4)).** The Earnings allocation and Trust valuation provisions under Election(s) _____ (specify 41-42 as applicable) are effective: _____.

(p) **Special Effective Date(s) for other elections (specify elections and dates):** The Trustees, as listed, are effective July 17, 2015 .

**APPENDIX B
BASIC PLAN DOCUMENT OVERRIDE ELECTIONS**

45. **BASIC PLAN OVERRIDES.** The Employer elects or does not elect to override various basic plan provisions as follows (Choose (a) or choose one or more of (b) through (l) as applicable.):

[Note: If the Employer elects 45(a), do not complete the balance of this Election 45.]

(a) **Not applicable.** The Employer does not elect to override any basic plan provisions.

[Note: The Employer at the time of restating its Plan with this Adoption Agreement may make an election on Appendix A (Election 44(p)) to specify a special Effective Date for any override provision the Employer elects in this Election 45. If the Employer, after it has executed this Adoption Agreement, later amends its Plan to change any election on this Appendix B, the Employer should document the Effective Date of the Appendix B amendment on the Execution Page or otherwise in the amendment.]

(b) **Definition (Article I) overrides.** (Choose one or more of (1) through (8) as applicable.):

- (1) **W-2 Compensation exclusion of paid/reimbursed moving expenses (1.11(B)(1)).** W-2 Compensation excludes amounts paid or reimbursed by the Employer for moving expenses incurred by an Employee, but only to the extent that, at the time of payment, it is reasonable to believe that the Employee may deduct these amounts under Code §217.
- (2) **Alternative (general) 415 Compensation (1.11(B)(4)).** The Employer elects to apply the alternative (general) 415 definition of Compensation in lieu of simplified 415 Compensation.
- (3) **Inclusion of Deemed 125 Compensation (1.11(C)).** Compensation under Section 1.11 includes Deemed 125 Compensation.
- (4) **Pre-Regulatory inclusion of Post-Severance Compensation (1.11(I) and 4.05(F)).** Prior to the first Limitation Year beginning on or after July 1, 2007 (the Effective Date of the final 415 regulations), the Plan includes Post-Severance Compensation within the meaning of Prop. Treas. Reg. §1.415(c)-2(e) as described in Sections 1.11(I) and 4.05(F) as follows (Choose one or both of a. and b.):
 - a. **Include for 415 testing.** Include for 415 testing and for other testing which uses 415 Compensation. This provision applies effective as of _____ (specify a date which is no earlier than January 1, 2005).
 - b. **Include for allocations.** Include for allocations as follows (specify affected Contribution Type(s) and any adjustments to Post-Severance Compensation used for allocation): _____
This provision applies effective as of _____ (specify a date which is no earlier than January 1, 2002).
- (5) **Inclusion of Deemed Disability Compensation (1.11(K)).** Include Deemed Disability Compensation. (Choose one of a. or b.):
 - a. **NHCEs only.** Apply only to disabled NHCEs.
 - b. **All Participants.** Apply to all disabled Participants. The Employer will make Employer Contributions for such disabled Participants for: _____
(specify a fixed or determinable period).
- (6) **Treatment of Differential Wage Payments (1.11(L)).** In lieu of the provisions of Section 1.11(L), the Employer elects the following (Choose one or more of a., b., and c. as applicable.):
 - a. **Effective date.** The inclusion is effective for Plan Years beginning after _____ (may not be earlier than December 31, 2008).
 - b. **Not included.** The inclusion does not apply to Compensation for purposes of any Contribution Type.
 - c. **Other:** _____
(specify other Contribution Type Compensation which includes Differential Wage Payments)
- (7) **Leased Employees (1.22(B)).** (Choose one or both of a. and b. if applicable.):
 - a. **Inclusion of Leased Employees (1.22(B)).** The Employer for purposes of the following Contribution Types, does not exclude Leased Employees: all contribution types
(specify Contribution Types).
 - b. **Offset if contributions to leasing organization plan (1.22(B)(2)).** The Employer will reduce allocations to this Plan for any Leased Employee to the extent that the leasing organization contributes to or provides benefits under a leasing organization plan to or for the Leased Employee and which are attributable to the Leased Employee's services for the Employer. The amount of the offset is as follows: _____

[Note: The election of an offset under this Election 45(b)(7)b. may require that the Employer aggregate its plan with the leasing organization's plan for coverage and nondiscrimination testing.]

- (8) **Inclusion of Reclassified Employees (1.22(D)(3)).** The Employer for purposes of the following Contribution Types, does not exclude Reclassified Employees (or the following categories of Reclassified Employees): *(specify Contribution Types and/or categories of Reclassified Employees).*
- (c) **Rule of parity - participation (Article II) override (2.03(D)).** For purposes of Plan participation, the Plan applies the "rule of parity" under Code §410(a)(5)(D).
- (d) **Contribution/allocation (Article III) overrides. (Choose one or more of (1) through (6) as applicable.):**
- (1) **Short Plan Year or allocation period (3.06(B)(1)(c)).** The Plan Administrator *(Choose one of a. or b.):*
- a. **No pro-ration.** Will not pro-rate Hours of Service in any short allocation period.
- b. **Pro-ration based on months.** Will pro-rate any Hour of Service requirement based on the number of months in the short allocation period.
- (2) **Limited waiver of allocation conditions for rehired Participants (3.06(G)).** The allocation conditions the Employer has elected in the Adoption Agreement do not apply to rehired Participants in the Plan Year they resume participation, as described in Section 3.06(G).
- (3) **Associated Match forfeiture timing (3.07(A)(1)(c)).** Forfeiture of associated matching contributions occurs in the Testing Year.
- (4) **HEART Act continued benefit accrual (3.11(K)).** The Employer elects to apply the benefit accrual provisions of Section 3.11(K). The provisions are effective as of *(Choose one of a. or b.; and choose c. if the provisions no longer are effective.):*
- a. **2007 Effective Date.** The first day of the 2007 Plan Year.
- b. **Other Effective Date.** _____ *(may not be earlier than the first day of the 2007 Plan Year).*
- c. **No longer effective.** The provisions no longer apply effective as of _____.
- (5) **Classifications allocation formula (3.04(B)(3)).** If a Participant shifts from one classification to another during a Plan Year, the Plan Administrator will apportion the Participant's allocation during that Plan Year *(Choose one of a., b., or c.):*
- a. **Months in each classification.** Pro rata based on the number of months the Participant spent in each classification.
- b. **Days in each classification.** Pro rata based on the number of days the Participant spent in each classification.
- c. **One classification only.** The Employer in a nondiscriminatory manner will direct the Plan Administrator to place the Participant in only one classification for the entire Plan Year during which the shift occurs.
- (6) **Suspension (3.06(F)(3)).** The Plan Administrator in applying Section 3.06(F) will *(Choose one or more of a., b., and c. as applicable.):*
- a. **Re-order tiers.** Apply the suspension tiers in Section 3.06(F)(2) in the following order: _____ *(specify order).*
- b. **Hours of Service tie-breaker.** Apply the greatest Hours of Service as the tie-breaker within a suspension tier in lieu of applying the lowest Compensation.
- c. **Additional/other tiers.** Apply the following additional or other tiers: _____ *(specify suspension tiers and ordering).*
- (e) **Testing (Article IV) overrides. (Choose one or both of (1) and (2) as applicable.):**
- (1) **First few weeks rule for Code §415 testing Compensation (4.05(F)(1)).** The Plan applies the first few weeks rule in Section 4.05(F)(1).
- (2) **Post-Severance Compensation for Code §415 testing Compensation (4.05(F)).** The Employer elects the following adjustments to Post-Severance Compensation for purposes of determining 415 testing Compensation *(Choose one or more of a. through d.):*

[Note: Under the basic plan document, if the Employer does not elect any adjustments, post-severance compensation includes leave cashouts and deferred compensation, and excludes military and disability continuation payments.]

- a. **Exclude leave cash-outs.** See Section 1.11(I)(1)(b).
- b. **Exclude deferred compensation.** See Section 1.11(I)(1)(c).
- c. **Include salary continuation for military service.** See Section 1.11(I)(2).
- d. **Include salary continuation for disabled Participants.** See Section 1.11(I)(3). *(Choose one of (i) or (ii).):*
- (i) **For Nonhighly Compensated Employees only.**
- (ii) **For all Participants.** In which case the salary continuation will continue for the following fixed or determinable period: _____

(f) **Vesting (Article V) overrides.** (Choose one or more of (1) through (6) as applicable.):(1) **Application of non-top-heavy vesting and top-heavy vesting (5.03(A)(2)).** The Employer makes the following elections regarding the application of non-top-heavy vesting and top-heavy vesting (Choose a., b., and c. as applicable.):a. **Election of non-top-heavy vesting.** As to Plan Years where permitted and in such Plan Years when the Plan is not top-heavy, the following vesting schedule(s) apply. See Section 5.03(B). (Choose one or more of (i), (ii), or (iii) as applicable and complete (iv) and (v).):(i) **5-year cliff.**(ii) **7-year graded.**(iii) **Modified non-top-heavy.** A modified non-top-heavy schedule as follows: _____

[Note: A modified non-top-heavy schedule must satisfy Code §411(a)(2).]

(iv) **Application to Contribution Types.** Apply the elected non-top-heavy vesting schedule (Choose one of A. or B.):A. **All.** To all Contribution Types subject to vesting.B. **Describe application to affected Contribution Type(s):** _____(v) **Application of top-heavy and non-top-heavy schedules.** (Choose one of A. or B.):A. **Apply top-heavy schedule in all Plan Years once top-heavy.**B. **Apply top-heavy schedule only in top-heavy Plan Years.**b. **Election to eliminate HOS requirement post-EGTRRA or post-PPA for top-heavy vesting.** The top-heavy vesting schedule(s) apply (Choose one or both of (i) and (ii).):(i) **No post-EGTRRA HOS requirement for Matching.** To all Participants even if they do not have one Hour of Service in a Plan Year beginning after December 31, 2001.(ii) **No post-PPA HOS requirement for affected other Employer Contributions.** To all Participants even if they do not have one Hour of Service in a Plan Year beginning after December 31, 2006.c. **Election to apply top-heavy vesting only as to post-EGTRRA or post-PPA contributions.** The top-heavy vesting schedule(s) apply (Choose one or both of (i) and (ii).):(i) **Post-EGTRRA Matching Contributions.** Only to Matching Contributions made in Plan Years beginning after December 31, 2001 and to the associated Earnings.(ii) **Post-PPA other Employer Contributions.** Only to non-Matching Contributions made in Plan Years beginning after December 31, 2006, and to the associated Earnings.(2) **Alternative "grossed-up" vesting formula (5.03(C)(2)).** The Employer elects the alternative vesting formula described in Section 5.03(C)(2).(3) **Source of Cash-Out forfeiture restoration (5.04(B)(5)).** To restore a Participant's Account Balance as described in Section 5.04(B)(5), the Plan Administrator, to the extent necessary, will allocate from the following source(s) and in the following order (Specify, in order, one or more of the following: Forfeitures, Earnings, and/or Employer Contribution): _____(4) **Deemed Cash-Out of 0% Vested Participant (5.04(C)).** The deemed cash-out rule of Section 5.04(C) does not apply to the Plan.(5) **Accounting for Cash-Out repayment; Contribution Type (5.04(D)(2)).** In lieu of the accounting described in Section 5.04(D)(2), the Plan Administrator will account for a Participant's Account Balance attributable to a Cash-Out repayment (Choose one of a. or b.):a. **Nonelective rule.** Under the nonelective rule.b. **Rollover rule.** Under the rollover rule.(6) **One-year hold-out rule - vesting (5.06(D)).** The one-year hold-out Break in Service rule under Code §411(a)(6)(B) applies.(g) **Distribution (Article VI) overrides.** (Choose one or more of (1) through (8) as applicable.):(1) **Restriction on In-Service Rollover Distributions (6.01(C)).** A Participant shall be entitled to receive a distribution of Rollover Contributions, Employee Contributions and DEC's (Choose one or more of a. or b. as applicable.):a. **Employer and Matching Contributions.** Under the same provisions which apply to Employer and Matching Contributions.b. **Other:** _____

[Note: The Employer under Election 45(g)(1)b. may describe In-Service Rollover Distribution restrictions using the options available for In-Service Distributions under Election 36 and/or a combination thereof as to all Participants or as to any: (i) Participant group (e.g., Division A Rollover Accounts are distributable at age 62 OR Rollover Accounts of Employees hired on/before "x" date are distributable at age 62. No In-Service Rollover Distributions apply to Division B Employees OR to Employees hired after "x" date). An Employer's election under Election 45(g)(1)b. must: (i) be objectively determinable; (ii) not be subject to Employer discretion; (iii) preserve Protected Benefits as required; (iv) be nondiscriminatory; and (v) not permit an "early" distribution of any Restricted 401(k) Accounts or Restricted Pension Accounts. See Sections 6.01(C)(4) and 11.02(C)(3).]

(2) Elections related to Required Minimum Distributions. (Choose one or more of a. through c. as applicable.):

- a. RMD overrides if Participant dies before DCD (6.02(B)(1)(e)). If the Participant dies before the DCD and the Beneficiary is a designated Beneficiary, the RMD distribution rules are modified as follows (Choose one of (i) through (iv).):
- (i) Election of 5-year rule. If a Designated Beneficiary does not make a timely election, the 5-year rule applies in lieu of the Life Expectancy rule.
 - (ii) Life Expectancy rule. The Life Expectancy rule applies to the Designated Beneficiary. See Section 6.02(B)(1)(d).
 - (iii) 5-year rule. The 5-year rule applies to the Beneficiary. See Section 6.02(B)(1)(c).
 - (iv) Other: _____
(Describe, e.g., the 5-year rule applies to all Beneficiaries other than a surviving spouse Beneficiary.)
- b. RBD definition (6.02(E)(7)(c)). In lieu of the RBD definition in Section 6.02(E)(7)(a) and (b), the Plan Administrator (Choose one of (i) or (ii).):
- (i) SBJPA definition indefinitely. Indefinitely will apply the pre-SBJPA RBD definition.
 - (ii) SBJPA definition to specified date. Will apply the pre-SBJPA definition until _____ (the stated date may not be earlier than January 1, 1997), and thereafter will apply the RBD definition in Sections 6.02(E)(7)(a) and (b).
- c. 2009 RMD waiver elections (6.02(F)). In lieu of the 2009 RMDs suspension (subject to a Participant or Beneficiary election to continue), as provided in Section 6.02(F) (Choose one of (i) through (iii) if applicable. Choose (iv) or (v) if applicable.):
- (i) RMDs continued unless election. 2009 RMDs are continued as provided in Section 6.02(F)(2), unless a Participant or Beneficiary otherwise elects.
 - (ii) RMDs continued - no election. 2009 RMDs are continued as provided in Section 6.02(F)(3), without regard to a waiver. No election is available to Participants or Beneficiaries.
 - (iii) Other: _____
(Describe, e.g., the Plan suspended 2009 RMDs and did not offer an election or the Plan changed from one treatment of 2009 RMDs to another treatment during 2009.)

Treatment as Eligible Rollover Distribution. For purposes of 2009 RMDs, the Plan also will treat the following distributions as Eligible Rollover Distributions (Choose (iv) or (v), if applicable. If the Employer elects neither (iv) nor (v), then a direct rollover for 2009 will be offered only for distributions that would be Eligible Rollover Distributions without regard to Code §401(a)(9)(H).):

- (iv) 2009 RMDs and Extended 2009 RMDs, both as defined in Section 6.02(F).
- (v) 2009 RMDs, as defined in Section 6.02(F), but only if paid with an additional amount that is an Eligible Rollover Distribution without regard to Code §401(a)(9)(H).

(3) Distribution Methods (Choose one or both of a. and b. if applicable.):

- a. Default Distribution Methods (6.03(B)(2)). If a Participant or Beneficiary does not make a timely election as to distribution method and timing the Plan Administrator will direct the Trustee to distribute using the following method and timing: _____
(Describe, e.g., Installments sufficient to satisfy RMD beginning at the Required Beginning Date. The selected method and timing must not be discriminatory and must be an option the plan makes available to participants and/or beneficiaries.)
- b. Beneficiary Distribution Methods (6.03(A)(2)). The Plan will distribute to the Beneficiary under the following distribution method(s). If more than one method is elected, the Beneficiary may choose the method of distribution:
- (i) Lump-Sum. See Section 6.03(A)(3).
 - (ii) Installments sufficient to satisfy RMD. See Section 6.03(A)(4)(a).
 - (iii) Ad-Hoc sufficient to satisfy RMD. See Section 6.03(A)(6).

- (iv) **Other: QPSA**
(Describe, e.g., Lump-Sum or Installments for surviving spouse Beneficiaries, Lump-Sum only for all other Beneficiaries.)
- (4) **Annuity Distributions (6.04).** *(Choose one or both of a. and b. if applicable.):*
- a. **Modification of QJSA (6.04(A)(3)).** The Survivor Annuity percentage will be _____%. *(Specify a percentage between 50% and 100%).*
- b. **Modification of QPSA (6.04(B)(2)).** The QPSA percentage will be _____%. *(Specify a percentage between 50% and 100%).*
- (5) **Hardship Acceleration (6.07).** The existence of a hardship occurring after Separation from Service will be determined under the non-safe harbor rules of Section 6.07(B).
- (6) **Replacement of \$5,000 amount (6.09).** All Plan references (except in Sections 3.02(D), 3.10 and 3.12(C)(2)) to "\$5,000" will be \$_____. *(Specify an amount less than \$5,000.)*
- (7) **Beneficiary's hardship need (6.07(H)).** Effective August 17, 2006 *(Specify date not earlier than August 17, 2006),* a Participant's hardship includes an immediate and heavy financial need of the Participant's primary Designated Beneficiary under the Plan, as described in Section 6.07(H).
- (8) **Non-spouse beneficiary rollover not permitted before required (6.08(G)).** For distributions after December 31, 2006, and before _____ *(Specify a date not later than January 1, 2010),* the Plan does not permit a Designated Beneficiary other than the Participant's surviving spouse to elect to roll over a death benefit distribution.
- (h) **Administrative overrides (Article VII).** *(Choose one or more of (1) through (7) as applicable.):*
- (1) **Contributions prior to accrual or precise determination (7.04(B)(5)(b)).** The Plan Administrator will allocate Earnings described in Section 7.04(B)(5)(b) as follows *(Choose one of a., b., or c.):*
- a. **Treat as contribution.** Treat the Earnings as an Employer Matching or Employer Contribution and allocate accordingly.
- b. **Balance forward.** Allocate the Earnings using the balance forward method described in Section 7.04(B)(4)(b).
- c. **Weighted average.** Allocate the Earnings on Matching Contributions using the weighted average method in a manner similar to the method described in Section 7.04(B)(4)(d).
- (2) **Automatic revocation of spousal designation (7.05(A)(1)).** The automatic revocation of a spousal Beneficiary designation in the case of divorce does not apply.
- (3) **Limitation on frequency of Beneficiary designation changes (7.05(A)(4)).** Except in the case of a Participant incurring a major life event, a period of at least _____ must elapse between Beneficiary designation changes. *(Specify a period of time, e.g., 90 days OR 12 months.)*
- (4) **Definition of "spouse" (7.05(A)(5)).** The following definition of "spouse" applies: _____ *(Specify a definition.)*
- (5) **Administration of default provision; default Beneficiaries (7.05(C)).** The following list of default Beneficiaries will apply: _____ *(Specify, in order, one or more Beneficiaries who will receive the interest of a deceased Participant.)*
- (6) **Subsequent restoration of forfeiture-sources and ordering (7.07(A)(3)).** Restoration of forfeitures will come from the following sources, in the following order _____ *(Specify, in order, one or more of the following: Forfeitures, Employer Contribution, Trust Fund Earnings.)*
- (7) **State law (7.10(H)).** The law of the following state will apply: _____ *(Specify one of the 50 states or the District of Columbia, or other appropriate legal jurisdiction, such as a territory of the United States or an Indian tribal government.)*
- (i) **Trust and insurance overrides (Articles VIII and IX).** *(Choose one or both of (1) and (2) if applicable.):*
- (1) **Provisions relating to insurance and insurance company (9.08).** The following provisions apply: _____ *(Specify such language as necessary to accommodate life insurance Contracts the Plan holds.)*
- [Note: The provisions in this Election 45(i)(1) may override provisions in Article IX of the Plan, but must be consistent with all other provisions of the Plan.]
- (2) **Cross-pay when more than one entity adopts Plan not applicable (8.12).** The cross-pay provisions of Section 8.12 do not apply.
- (j) **Code Section 415 (Article XI) override (11.02(A)(1), 4.02(F)).** Because of the required aggregation of multiple plans, to satisfy Code §415, the following overriding provisions apply: _____ *(Specify such language as necessary to satisfy §415, e.g., the Employer will reduce Additional Additions to this plan before reducing Annual Additions to other plans.)*
- (k) **Code Section 416 (Article XI) override (11.02(A)(1), 10.03(D)).** Because of the required aggregation of multiple plans, to satisfy Code §416, the following overriding provisions apply: _____

(Specify such language as necessary to satisfy §416, e.g., If an Employee participates in this Plan and another Plan the Employer maintains, the Employer will satisfy any Top-Heavy Minimum Allocation in this Plan and not the other plan.)

- (l) **Multiple Employer Plan (Article XII) overrides.** *(Choose (1) if applicable.):*
 - (1) **No involuntary termination for Participating Employer (12.11).** The Lead Employer may not involuntarily terminate the participation of any Participating Employer under Section 12.11.

APPENDIX C
LIST OF GROUP TRUST FUNDS/PERMISSIBLE TRUST AMENDMENTS

46. **INVESTMENT IN GROUP TRUST FUND (8.09).** The nondiscretionary Trustee, as directed or the discretionary Trustee acting without direction (and in addition to the discretionary Trustee's authority to invest in its own funds under Section 8.02(A)(3)), may invest in any of the following group trust funds: _____
(Specify the names of one or more group trust funds in which the Plan can invest.)

[Note: A discretionary or nondiscretionary Trustee also may invest in any group trust fund authorized by an independent Named Fiduciary.]

47. **DUTY TO COLLECT (8.02(D)(1)).** _____ is hereby appointed as a Trustee for the Plan, and is referred to as the Special Trustee. The sole responsibility of the Special Trustee is to collect contributions the Employer owes to the Plan. No other Trustee has any duty to ensure that the contributions received comply with the provisions of the Plan or is obliged to collect any contributions from the Employer. No Trustee, other than the Special Trustee, is obliged to ensure that funds deposited are deposited according to the provisions of the Plan. The Special Trustee will execute a form accepting its position and agreeing to its obligations hereunder.

48. **PERMISSIBLE TRUST AMENDMENTS (8.11).** The Employer makes the following amendments to the Trust as permitted under Rev. Proc. 2011-49, Sections 5.09 and 14.04 (Choose one or more of (a) through (c) as applicable.):

[Note: Any amendment under this Election 48 must not: (i) conflict with any Plan provision unrelated to the Trust or Trustee; or (ii) cause the Plan to violate Code §401(a). The amendment may override, add to, delete or otherwise modify the Trust provisions. Do not use this Election 48 to substitute another pre-approved trust for the Trust. See Election 5(c) as to a substitute trust.]

(a) **Investments.** The Employer amends the Trust provisions relating to Trust investments as follows:

(b) **Duties.** The Employer amends the Trust provisions relating to Trustee (or Custodian) duties as follows:

(c) **Other administrative provisions.** The Employer amends the other administrative provisions of the Trust as follows:

APPENDIX D
 TABLE I: ACTUARIAL FACTORS
 UP-1984
 Without Setback

Number of years from attained age at the end of Plan Year until <u>Normal Retirement Age</u>	<u>7.50%</u>	<u>8.00%</u>	<u>8.50%</u>
0	8.458	8.196	7.949
1	7.868	7.589	7.326
2	7.319	7.027	6.752
3	6.808	6.506	6.223
4	6.333	6.024	5.736
5	5.891	5.578	5.286
6	5.480	5.165	4.872
7	5.098	4.782	4.491
8	4.742	4.428	4.139
9	4.412	4.100	3.815
10	4.104	3.796	3.516
11	3.817	3.515	3.240
12	3.551	3.255	2.986
13	3.303	3.014	2.752
14	3.073	2.790	2.537
15	2.859	2.584	2.338
16	2.659	2.392	2.155
17	2.474	2.215	1.986
18	2.301	2.051	1.831
19	2.140	1.899	1.687
20	1.991	1.758	1.555
21	1.852	1.628	1.433
22	1.723	1.508	1.321
23	1.603	1.396	1.217
24	1.491	1.293	1.122
25	1.387	1.197	1.034
26	1.290	1.108	0.953
27	1.200	1.026	0.878
28	1.116	0.950	0.810
29	1.039	0.880	0.746
30	0.966	0.814	0.688
31	0.899	0.754	0.634
32	0.836	0.698	0.584
33	0.778	0.647	0.538
34	0.723	0.599	0.496
35	0.673	0.554	0.457
36	0.626	0.513	0.422
37	0.582	0.475	0.389
38	0.542	0.440	0.358
39	0.504	0.407	0.330
40	0.469	0.377	0.304
41	0.436	0.349	0.280
42	0.406	0.323	0.258
43	0.377	0.299	0.238
44	0.351	0.277	0.219
45	0.327	0.257	0.202

Note: A Participant's Actuarial Factor under Table I is the factor corresponding to the number of years until the Participant reaches his/her Normal Retirement Age under the Plan. A Participant's age as of the end of the current Plan Year is his/her age on his/her last birthday. For any Plan Year beginning on or after the Participant's attainment of Normal Retirement Age, the factor for "zero" years applies.

APPENDIX D
 TABLE II: ADJUSTMENT TO ACTUARIAL FACTORS FOR NORMAL RETIREMENT AGE
 OTHER THAN 65
 UP-1984
 Without Setback

<u>Normal Retirement Age</u>	<u>7.50%</u>	<u>8.00%</u>	<u>8.50%</u>
55	1.2242	1.2147	1.2058
56	1.2043	1.1959	1.1879
57	1.1838	1.1764	1.1694
58	1.1627	1.1563	1.1503
59	1.1411	1.1357	1.1305
60	1.1188	1.1144	1.1101
61	1.0960	1.0925	1.0891
62	1.0726	1.0700	1.0676
63	1.0488	1.0471	1.0455
64	1.0246	1.0237	1.0229
65	1.0000	1.0000	1.0000
66	0.9752	0.9760	0.9767
67	0.9502	0.9518	0.9533
68	0.9251	0.9274	0.9296
69	0.8998	0.9027	0.9055
70	0.8740	0.8776	0.8810
71	0.8478	0.8520	0.8561
72	0.8214	0.8261	0.8307
73	0.7946	0.7999	0.8049
74	0.7678	0.7735	0.7790
75	0.7409	0.7470	0.7529
76	0.7140	0.7205	0.7268
77	0.6874	0.6942	0.7008
78	0.6611	0.6682	0.6751
79	0.6349	0.6423	0.6494
80	0.6090	0.6165	0.6238

Note: Use Table II only if the Normal Retirement Age for any Participant is not 65. If a Participant's Normal Retirement Age is not 65, adjust Table I by multiplying *all* factors applicable to that Participant in Table I by the appropriate Table II factor.

**PPD ADOPTION AGREEMENT
ADMINISTRATIVE CHECKLIST**
July 1, 2015

This Administrative Checklist ("AC") is not part of the Adoption Agreement or Plan but is for the use of the Plan Administrator in administering the Plan. Relius software also uses the AC and the following Supporting Forms Checklist ("SFC") in preparing the Plan's SPD and some administrative forms, such as the Loan Policy, if applicable.

The plan document preparer need not complete the AC but may find it useful to do so. The preparer may modify the AC, including adding items, without affecting reliance on the Plan's opinion or advisory letter since the AC is not part of the approved Plan. Any change to this AC is not a Plan amendment and is not subject to any Plan provision or to Applicable Law regarding the timing or form of Plan amendments. However, the Plan Administrator's administration of any AC item must be in accordance with applicable Plan terms and with Applicable Law.

The AC reflects the Plan policies and operation as of the date set forth above and may also reflect Plan policies and operation pre-dating the specified date.

AC1. PLAN LOANS (7.06). The Plan permits or does not permit Participant Loans as follows (Choose one of (a) or (b).):

- (a) Does not permit.
(b) Permitted pursuant to the Loan Policy. See SFC Election 74 to complete Loan Policy.

AC2. PARTICIPANT DIRECTION OF INVESTMENT (7.03(B)). The Plan permits Participant direction of investment or does not permit Participant direction of investment as to some or all Accounts as follows (Choose one of (a) or (b).):

- (a) Does not permit. The Plan does not permit Participant direction of investment of any Account.
(b) Permitted as follows. The Plan permits Participant direction of investment. (Complete (1) through (4).):

(1) Accounts affected. (Choose a. or choose one or more of b. through f.):

- a. All Accounts.
b. Employee Contributions.
c. Employer Contribution Accounts.
d. All Matching Contribution Accounts.
e. All Rollover Contribution and Transfer Accounts.
f. Specify Accounts: _____

(2) Restrictions on Participant direction (Choose one of a. or b.):

- a. None. Provided the investment does not result in a prohibited transaction, give rise to UBTI, create administrative problems or violate the Plan terms or Applicable Law.
b. Restrictions: _____

(3) ERISA §404(c). (Choose one of a. or b.):

- a. Applies.
b. Does not apply.

(4) QDIA (Qualified Default Investment Alternative). (Choose one of a. or b.):

- a. Applies. See SFC Election 122 for details.
b. Does not apply.

AC3. ROLLOVER CONTRIBUTIONS (3.08). The Plan permits or does not permit Rollover Contributions as follows (Choose one of (a) or (b).):

- (a) Does not permit.
(b) Permits. Subject to approval by the Plan Administrator and as further described below (Complete (1) and (2).):

(1) Who may roll over. (Choose one of a. or b.):

- a. Participants only.
b. Eligible Employees or Participants.

(2) Sources/Types. The Plan will accept a Rollover Contribution (Choose one of a. or b.):

- a. All. From any Eligible Retirement Plan and as to all Contribution Types eligible to be rolled into this Plan.
b. Limited. Only from the following types of Eligible Retirement Plans and/or as to the following Contribution Types: _____

AC4. PLAN EXPENSES (7.04(C)). The Employer will pay or the Plan will be charged with non-settlor Plan expenses as follows (Choose one of (a) or (b).):

- (a) Employer pays all expenses except those intrinsic to Trust assets which the Plan will pay (e.g., brokerage commissions).
(b) Plan pays some or all non-settlor expenses. See SFC Election 119 for details.

AC5. **RELATED AND PARTICIPATING EMPLOYERS/MULTIPLE EMPLOYER PLAN (1.24(C)/(D))**. There are or are not Related Employers and Participating Employers as follows (Complete (a) through (d).):

- (a) **Related Employers.** (Choose one of (1) or (2).):
 - (1) None.
 - (2) Name(s) of Related Employers: _____
- (b) **Participating (Related) Employers.** (Choose one of (1) or (2).):
 - (1) None.
 - (2) Name(s) of Participating Employers: _____ See SFC Election 76 for details.
- (c) **Former Participating Employers.** (Choose one of (1) or (2).):
 - (1) None.
 - (2) Applies.

Name(s)	Date of cessation
_____	_____
_____	_____

- (d) **Multiple Employer Plan status.** (Choose one of (1) or (2).):
 - (1) Does not apply.
 - (2) Applies. The Signatory Employer is the Lead Employer and at least one Participating Employer is not a Related Employer. (Complete a.)
 - a. **Name(s) of Participating Employers** (other than Related Employers described above): _____ See SFC Election 76 for details.

AC6. **TOP-HEAVY MINIMUM-MULTIPLE PLANS (10.03)**. If the Employer maintains another plan, this Plan provides that the Plan Administrator operationally will determine in which plan the Employer will satisfy the Top-Heavy Minimum Contribution (or benefit) requirement as to Non-Key Employees who participate in such plans and who are entitled to a Top-Heavy Minimum Contribution (or benefit). This Election documents the Plan Administrator's operational election. (Choose (a) or choose one of (b) or (c).):

- (a) Does not apply.
- (b) If only another Defined Contribution Plan. Make the Top-Heavy Minimum Allocation (Choose one of (1) or (2).):
 - (1) To this Plan.
 - (2) To another Defined Contribution Plan: _____ (plan name)
- (c) If one or more Defined Benefit Plans. Make the Top-Heavy Minimum Allocation or provide the top-heavy minimum benefit (Choose one of (1), (2), or (3).):
 - (1) To this Plan. Increase the Top-Heavy Minimum Allocation to 5%.
 - (2) To another Defined Contribution Plan. Increase the Top-Heavy Minimum Allocation to 5% and provide under the: _____ (name of other Defined Contribution Plan).
 - (3) To a Defined Benefit Plan. Provide the 2% top-heavy minimum benefit under the: _____ (name of Defined Benefit Plan) and applying the following interest rate and mortality assumptions: _____.

AC7. **SELF-EMPLOYED PARTICIPANTS (1.22(A))**. One or more self-employed Participants with Earned Income benefits in the Plan as follows (Choose one of (a) or (b).):

- (a) None.
- (b) Applies.

AC8. **PROTECTED BENEFITS (11.02(C))**. The following Protected Benefits no longer apply to all Participants or do not apply to designated amounts/Participants as indicated, having been eliminated by a Plan amendment (Choose one of (a) or (b).):

- (a) Does not apply. No Protected Benefits have been eliminated.
- (b) Applies. Protected Benefits have been eliminated as follows (Choose one or more of rows (1) through (4) as applicable. Choose one of columns (1), (2), or (3), and complete column (4).):

	(1) All Participants/ Accounts	(2) Post- E.D. Contribution Accounts only	(3) Post- E.D. Participants only	(4) Effectiv e Date (E.D.)
(1) <input type="checkbox"/> QJSA/QPSA distributions	[]	[]	[]	_____
(2) <input type="checkbox"/> Installment distributions	[]	[]	[]	_____
(3) <input type="checkbox"/> In-kind distributions	[]	[]	[]	_____
(4) <input type="checkbox"/> Specify: _____				

AC9. **LIFE INSURANCE (9.01)**. The Trust invests or does not invest in life insurance Contracts as follows (Choose one of (a) or (b).):

- (a) Does not apply.
- (b) Applies. Subject to the limitations and other provisions in Article IX and/or Appendix B.

AC10. **DISTRIBUTION OF CASH OR PROPERTY (8.04)**. The Plan provides for distribution in the form of (Choose one of (a) or (b).):

- (a) Cash only. Except where property distribution is required or permitted under Section 8.04.
- (b) Cash or property. At the distributee's election and consistent with any Plan Administrator policy under Section 8.04.

This is not a ruling or determination with respect to any language in the plan that reflects Section 3 of the Defense of Marriage Act, Pub. L. 104-199, 110 Stat. 2419 (DOMA) or U.S. v. Windsor, 133 S. Ct. 2675 (2013), which invalidated that section.

This letter is not a ruling with respect to the tax treatment to be accorded contributions which are picked up by the governmental employing unit within the meaning of section 414(h)(2) of the Internal Revenue Code.

Our opinion applies with respect to the requirements of Code section 410(b) if 100 percent of all nonexcludable employees benefit under the plan. Employers that elect a safe harbor allocation formula and a safe harbor compensation definition can also rely on an advisory letter with respect to the nondiscriminatory amounts requirement under section 401(a)(4). If this plan includes a CODA or otherwise provides for contributions subject to sections 401(k) and/or 401(m), the advisory letter can be relied on with respect to the form of the nondiscrimination tests of 401(k)(3) and 401(m)(2) if the employer uses a safe harbor compensation definition. In the case of plans described in section 401(k)(12) or (13) and/or 401(m)(11) or (12), employers may also rely on the advisory letter with respect to whether the form of the plan satisfies the requirements of those sections unless the plan provides for the safe harbor contribution to be made under another plan.

The employer may request a determination (1) as to whether the plan, considered with all related qualified plans and, if appropriate, welfare benefit funds, individual medical benefit accounts, and simplified employee pension plans, satisfies the requirements of Code section 401(a)(16) as to limitations on benefits and contributions in Code section 415 and the requirements of Code section 401(a)(10)(B) as to the top-heavy plan requirements in Code section 416; (2) with respect to whether a money purchase or target benefit plan's normal retirement age which is earlier than age 62 satisfies the requirements of section 401(a)-1(b)(2) of the Income Tax Regulations; (3) that the plan is a multiple employer plan; (4) whether there has been a partial termination; and (5) to comply with published procedures of the Service (e.g. minimum funding waiver request). The employer may request a determination letter by filing an application with Employee Plans Determinations on Form 5307, with regard to item (1) above, and Form 5300, for items (2), (3), (4) and (5), without restating for the Cumulative List in effect when the application is filed.

If you, the volume submitter practitioner, have any questions concerning the IRS processing of this case, please call the above telephone number. This number is only for use of the practitioner. Individual participants and/or adopting employers with questions concerning the plan should contact the volume submitter practitioner. The plan's adoption agreement, if applicable, must include the practitioner's address and telephone number for inquiries by adopting employers.

If you write to the IRS regarding this plan, please provide your telephone number and the most convenient time for us to call in case we need more information. Whether you call or write, please refer to the Letter Serial Number and File Folder Number shown in the heading of this letter.

You should keep this letter as a permanent record. Please notify us if you modify or discontinue sponsorship of this plan.

Sincerely Yours,



Andrew E. Zuckerman
Director, Employee Plans Rulings and Agreements



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D. C. 20224

Plan Description: Volume Submitter Money Purchase Pension Plan
FFN: 315A6090708-002 Case: 201201543 EIN: 94-2456320
Letter Serial No: J596521a
Date of Submission: 04/02/2012

ASSOCIATED PENSION CONSULTANTS
1000 FORTRESS STREET, SUITE 800
CHICO, CA 95973

Contact Person:
Jane! Hayes
Telephone Number:
513-263-3602
In Reference To: TEGE:EP:7521
Date: 03/31/2014

Dear Applicant:

In our opinion, the form of the plan identified above is acceptable under section 401 of the Internal Revenue Code for use by employers for the benefit of their employees. This opinion relates only to the acceptability of the form of the plan under the Internal Revenue Code. It is not an opinion of the effect of other Federal or local statutes.

You must furnish a copy of this letter, a copy of the approved plan, and copies of any subsequent amendments to adopting employers if the practitioner is authorized to amend the plan on their behalf, to each employer who adopts this plan. Effective on or after 10/31/2011, interim amendments adopted by the practitioner on behalf of employers must provide the date of adoption by the practitioner.

This letter considers the changes in qualification requirements contained in the 2010 Cumulative List of Notice 2010-90, 2010-521.I.R.B. 909.

Our opinion on the acceptability of the form of the plan is not a ruling or determination as to whether an employer's plan qualifies under Code section 401(a). However, an employer that adopts this plan may rely on this letter with respect to the qualification of its plan under Code section 401(a), as provided for in Rev. Proc. 2011-49, 2011-44 I.R.B. 608, and outlined below. The terms of the plan must be followed in operation.

Except as provided below, our opinion does not apply with respect to the requirements of Code sections 401(a)(4), 401(l), 410(b), and 414(s). Our opinion does not apply for purposes of Code section 401(a)(10)(B) and section 401(a)(16) if an employer ever maintained another qualified plan for one or more employees who are covered by this plan. For this purpose, the employer will not be considered to have maintained another plan merely because the employer has maintained another defined contribution plan(s), provided such other plan(s) has been terminated prior to the effective date of this plan and no annual additions have been credited to the account of any participant under such other plan(s) as of any date within the limitation year of this plan. Also, for this purpose, an employer is considered as maintaining another plan, to the extent that the employer maintains a welfare benefit fund defined in Code section 419(e), which provides postretirement medical benefits allocated to separate accounts for key employees as defined in Code section 419A(d)(3), or an individual medical account as defined in Code section 415(1)(2), which is part of a pension or annuity plan maintained by the employer, or a simplified employee pension plan.

Our opinion does not apply for purposes of the requirement of section 1.401(a)-1(b)(2) of the regulations applicable to a money purchase plan or target benefit plan where the normal retirement age under the employer's plan is lower than age 62.

Letter4335



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
 Wednesday, April 20, 2016 – 1:00 p.m.
 Administration Building
 16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

MINUTES

CALL TO ORDER AND ROLL CALL: 1:03 p.m.

LSCSD Board Roll Call: French Hoke Layne Mitchell Thomsson

Also present: IGM Colombo, SAC Nelle, AA Charvez, PO Owens, FC Pappas and District Counsel Winston. There were approximately 25 people in the audience.

PLEDGE OF ALLEGIANCE: Dir. French led the Pledge of Allegiance.

APPROVAL OF AGENDA:

Motion by Dir. Mitchell second by Dir. French to modify wording for Item 8 to read: "Shall the Board look for a different attorney to represent the LSCSD re: Moller v. LSCSD et. al. lawsuit".

Ayes: Directors French, Mitchell and Thomsson

Noes: Director Layne

Absent: Director Hoke

Motion by Dir. French second by Dir. Mitchell to approve agenda, as amended.

Ayes: Directors French, Layne, Mitchell and Thomsson

Noes: None

Absent: Director Hoke

(minutes reflect all changes made to agenda)

PRESENTATIONS:

- Melissa Cummins, Transportation Services Manager, with Siskiyou County General Services, spoke on upcoming discussion regarding transit services for the community of Lake Shastina.
- KEEP (Keep Essential Effective Police): Committee members Karla and Dwayne Chandler spoke regarding concern about the fate of the Lake Shastina Police Department and the committee's plan to get a petition to the Board to have a Police fee increase measure on the November General Election ballot.

PUBLIC COMMENTS: Four (4) speakers; no follow up action required.

CONSENT CALENDAR: (All items accepted/approved by the Board unless otherwise noted.)

1. A. Approval of Minutes: Regular Meeting March 16, 2016 and Special Meeting March 29, 2016: Removed from Consent.
- B. Ratification of Disbursements: March 1 through March 31, 2016
- C. Budget Comparison / Variance Report: FY 2015/2016 YTD
- D. Accounts Receivable Aging Analysis: FY 2015/2016 YTD
- E. Approval of updated Illness and Injury Prevention Program Policy
- F. Approval of transfer of funds from CSD Operating Account to LAIF Account

Motion by Dir. French second by Dir. Mitchell to approve Consent Calendar, as amended (Item 1.A removed).

Ayes: Directors French, Layne, Mitchell and Thomsson

Noes: None

Absent: Director Hoke

Motion by Dir. French second by Dir. Layne to approve Item 1.A Approval of Minutes: Regular Meeting March 16, 2016 and Special Meeting March 29, 2016.

Ayes: Directors French, Layne and Thomsson

Noes: None

Absent: Director Hoke

Abstain: Director Mitchell

DISCUSSION / ACTION ITEMS:

2. Fire Department Monthly Report: FC Pappas updated the Board.
3. Police Department Monthly Report: PO Owens updated the Board.

4. Police Department: current and future needs assessment, ad hoc committee update: IGM Colombo reported that the Committee has met several times; the committee does not think there is enough time to prepare for a ballot measure on the November ballot.

5. Approval of resolution restating the District's Money Purchase Plan: The Board discussed.

Motion by Dir. Mitchell second by Dir. Layne to approve Resolution 1-16 restating the District's Money Purchase Plan.

Ayes: Directors French, Layne, Mitchell and Thomsson

Noes: None

Absent: Director Hoke

6. Recruitment for LSCSD General Manager: update from Committee: IGM Colombo gave the Board his letter of resignation as the District's IGM. Mike Colombo will return to his full-time position of District Wastewater Leadman on May 1, 2016. Committee members Dirs. Layne and Mitchell reported that they have asked staff to proceed with an additional 30-day recruitment using different executive level job recruitment sites.

BOARD MEMBER COMMENTS: Two (2) Directors; no follow-up action required.

PUBLIC COMMENTS ON CLOSED SESSION ITEMS: None

ADJOURN TO CLOSED SESSION: With no objections by the Board, Pres. Thomsson adjourned to Closed Session at 3:22 p.m.

CLOSED SESSION: 3:40 p.m.

Also present: IGM Colombo and District Counsel Winston.

- A. Conference with Labor Negotiator, IGM Colombo (Gov. Code § 54957.6) Review District's position and to instruct its designated representatives: General Teamsters Professional, Health Care and Public Employees Local 137.
- B. Conference with Legal Counsel: Existing Litigation (Gov. Code § 54956.9) Moller v. LSCSD et. al.
- C. Conference with Legal Counsel: Potential Litigation (Gov. Code § 54956.9) Review of arbitration proceedings with LSPOA regarding recovery of a portion of termination compensation paid to John McCarthy by District.
- D. Conference with Real Property Negotiators (Gov. Code § 54956.8): Assessor's Parcel No. 106-440-030 Identify the District's negotiator(s) to negotiate price and terms for LSPOA to rent/lease maintenance yard.

With no objections by the Board, Pres. Thomsson adjourned Closed Session at 4:45 p.m.

REPORT ON CLOSED SESSION: 4:50 p.m. District Counsel Winston reported:

- A. The Board instructed negotiator and conferred with counsel.
- B. The Board conferred with counsel.
- C. The Board conferred with counsel.
- D. The Board conferred with negotiator.

DISCUSSION / ACTION ITEMS:

7. Adopt Resolution approving Memorandum of Understanding (MOU) with the Teamsters Local 137 for the period April 21, 2016 through June 30, 2019: Pres. Thomsson appointed Lee Deckard to the District's negotiating team re: Teamsters Local 137.

Motion by Dir. Mitchell second by Dir. French to approve Resolution 2-16 approving MOU with the Teamsters Local 137 with the following exceptions: 1) MOU term to be a one-year contract 2) Remove Article 11; will be a part of Compensation and Health Insurance negotiations and 3) Remove CC&R Compliance Officer from Classifications.

Ayes: Directors French, Layne, Mitchell and Thomsson

Noes: None

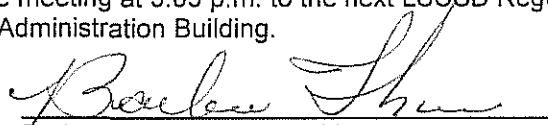
Absent: Director Hoke

8. Shall the Board look for a different attorney to represent the LSCSD re: Moller v. LSCSD et. al. lawsuit: Pres. Thomsson appointed ad hoc committee (Directors Layne and Thomsson) to review attorney resumes and get back to IGM for a special meeting.

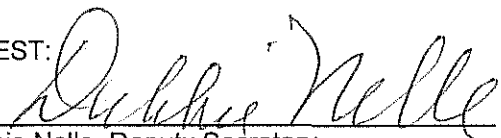
ADJOURNMENT:

With no objections by the Board, Pres. Thomsson adjourned the meeting at 5:09 p.m. to the next LSCSD Regular Board Meeting on Wednesday, May 18, 2016, 1:00 p.m. at the Administration Building.

Approval Date: 5/18/16


Barbara Thomsson, President

ATTEST:


Debbie Nelle, Deputy Secretary