



## **AGENDA FOR COMMITTEE OF THE WHOLE**

A Committee of the Whole meeting will be held on **Monday, July 18, 2022 at 6:30 PM** in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

### **Join Zoom Meeting:**

<https://zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMk1qNU5vNFlwMzdSZz09>

Meeting ID: 768 946 6740 Password: Tomah2020

Dial by your location +1 312 626 6799 US (Chicago)

### **AGENDA:**

#### **CALL TO ORDER – ROLL CALL**

#### **APPROVAL OF THE MINUTES:**

1. Approval of Minutes from June 20, 2022

#### **REPORTS:**

##### **Mayor**

2. City Clerk Monthly Report

##### **Treasurer**

3. June 30, 2022 Cash and Investments Report
4. May 31, 2022 Revenue and Expenditures with Comparison to Budget

##### **Parks & Recreation**

5. Tomah Parks and Recreation Program Report

##### **Public Works & Utilities**

6. Public Works and Utilities Director Report

##### **Police Department**

7. June 2022 Police Department Monthly Report

#### **GENERAL:**

8. Approval of Airport Hangar Contract Between the City of Tomah and Timothy Schram
9. Approval of Resolution of Restatement of City of Tomah Special Pay Plan
10. Vacation Policy Revision
11. Creation of AD Hoc Committee to Discuss Combining Fire and EMS departments
12. Request from Kelsey's and Smoke's Elbow Room for extension of Class "B" Fermented Malt Beverage License and "Class B" Liquor License for Special Event on August 13, 2022 and closing of the alleyway
13. Approval for City of Tomah Housing Assessment Vandewalle and Associates
14. Resolution Authorizing Payment of Monthly Bills

#### **ADJOURN**

## **Committee of the Whole – July 18, 2022**

**NOTICE:** It is possible that a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Becki Weyer, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

**COMMITTEE OF THE WHOLE MINUTES, MONDAY JUNE 20, 2022**

A Committee of the Whole meeting was held on Monday, June 20, 2022.

**CALL TO ORDER – ROLL CALL**

The meeting was called to order by Council President Adam Gigous at 6:00 p.m. Present: Adam Gigous, John Glynn, Shawn Zabinski, Lamont Kiefer, Nellie Pater, and Dean Peterson. Mitchel Koel and Richard Yarrington arrived at 6:32 p.m. Absent: Mike Murray. Also present for the meeting: Kirk Arity, Molly Powell, Becki Weyer, Tim Adler, and Joe Protz. Shane Rolf appeared remotely.

**APPROVAL OF THE MINUTES:**

Motion by Peterson, second by Koel, to approve the minutes from May 16, 2022. Motion carried.

**Approval of Recreation Park Emergency operation weather plan**

This item was moved up on the agenda due to Chief Adler needing to leave early for another meeting.

Motion by Peterson, second by Zabinski, to recommend the Council approve the Recreation Park Emergency operations weather plan as submitted. Motion carried.

**REPORTS:**

**City Clerk**

Weyer provided a monthly written report. She gave a brief update on license renewals in the clerk's office. The next election is the Partisan Primary and will be held at the Tomah Municipal center on August 9, 2022.

**Treasurer**

**June Treasurer's Report**

The ratings call with Moody's was on May 23<sup>rd</sup>. Powell was happy to announce the City kept its A1 rating. The funding for the Public Safety building locked in 3.4% interest on 20 year issues. Purchasers paid a premium, and it saved the city around \$700,000. The city should have money by the end of the week. Ehlers offered investing options to the City, and can invest the funds and conservatively make \$170,000 gain on the borrowed money. May tax collection was closed out. The treasurer's office sent out around 300 delinquency notices. An intern named Hope Carlson started on June 8<sup>th</sup>. Powell presented the May 31, 2022 Cash and Investments Report and April 30, 2022 Revenue and Expenditures with Comparison to Budget and welcomed questions from the committee.

**May 31, 2022 Cash and Investments Report**

There are some CD's that are maturing and Powell will be holding them back from renewing and look for opportunities to invest in higher yield investments. Motion by Koel, second by Zabinski, to recommend the Council approve the May 31, 2022 Cash and Investments report. Motion carried.

**Parks & Recreation**

Protz provided a written monthly written report and covered the highlights with the committee. Protz thanked the Tomah Historical Preservation committee for the \$19,024.18 donation. T-ball has started with 69 participants. Adult softball continues at Bud's ballpark and they continue to paint ball fields. The pool opened on June 20. Joe Protz thanked Mayor Murray and area business owners for sponsoring the certification class for this year's lifeguards. Season memberships have been prorated due to the delayed opening of the pool. The tractor pull is this weekend. Protz covered the other upcoming events at Recreation Park.

**Public Works & Utilities**

Arity provided a monthly Public Works and Utilities Director Report.

Street: Crack sealing is 75% complete. The E Brownell bridge was finished with an epoxy coating. The installation of touchless crosswalks has begun. For Downtown Thursday nights, the parking lot on McClean and La Crosse streets will be closed off and accessible for disabled participants. There will be a golf cart that will help to get them around.

Sewer: Operations are normal. The CMAR report has been completed.

Water: Operations are normal. Six valve locations were repaired throughout the city.

Lake: The Lake Committee's next meeting will be in July as needed. They continue to monitor and adjust for the plant growth on the lake. They are looking at putting up new informational signs for the new boat launch at the lake.

## Committee of the Whole – June 20, 2022

### **Amy Waege beverage operator license appeal**

Troy Gilson, the owner of the Crow Bar came to the Committee to plead with the Committee to overturn the denial. Gilson stated it is difficult to staff in this job market. He said Waege is going to become a partner and that this license is required for her career. She was denied a bartender license due to the charge of operating a motor vehicle under the influence of alcohol in February of 2022. Waege gave an emotional and remorseful plea to the Committee. Waege explained the night in question and she stated it was the wakeup call she needed to use more caution in her life. Motion by Peterson, second by Glynn, to recommend the Council overturn the denial for the beverage operator license for Amy Waege. Motion carried with one negative vote (Kiefer)

### **Rebecca Bogle beverage operator license appeal**

Bogle was denied a bartender license due to an alcohol-related disorderly conduct charge. She also has unpaid fines owed to the City of Tomah. Bogle did not appear. Clerk Weyer provided an email from Jim Frandsen, the owner of Franny's Bar where Bogle works. He made a plea to the Council to overturn the denial based on Bogle's tenure with Franny's and the difficulty of obtaining workers. Motion by Pater, second by Kiefer, to recommend the Council deny the beverage operator license appeal for Rebecca Bogle. Motion carried with one negative vote (Yarrington)

### **Megan Coulson beverage operator license appeal**

Coulson's operator license was denied due to her outstanding fines in the City of Tomah. Coulson did not appear. Motion by Koel, second by Pater, to recommend the Council deny the beverage operator license for Megan Coulson. Motion carried with two negative votes (Peterson and Yarrington)

### **Approval of SET Team Recommendation on Assessor Services**

Motion by Koel, second by Glynn, to recommend the Council approve the SET team recommendation of Associated Appraisal for the 2023-2025 assessor services contract. Motion carried.

### **Renewal of "Class B" Liquor & Class "B" Fermented Malt Beverage License for American Legion Post 201**

Motion by Koel, second by Peterson, to recommend the Council approve the renewal of the "class B" liquor and class "B" fermented malt beverage license for American Legion Post 201. Motion carried

### **Resolution to approve six year airport project intentions**

The projects listed are primarily maintenance oriented. The City would fund 20% of the cost. This resolution was recommended by the Public Works and Utilities Commission. The projects on this list may or may not be completed depending on available funding. Motion by Peterson, second by Glynn, to recommend the Council approve the resolution to approve the six-year project intentions. Motion carried.

### **Resolution approval for CMAR**

Annually, the DNR provides a "report card" for the Waste Water facility. The requirement for a formal resolution approval is needed for the DNR. Motion by Peterson, second by Koel, to recommend the Council approve the Resolution for the CMAR. Motion carried.

### **Budget Amendment to Transfer City Administrator Expenses to Contingency Funds**

This budget amendment is the formal transfer of funds from the City Administrator budget to a contingency account to be used as needed for wages and other expenses during 2022. Motion by Peterson, second by Koel to recommend the Council approve the budget amendment transferring the funds as presented. Motion carried.

### **Resolution Authorizing Payment of Monthly Bills**

Motion by Yarrington, second by Zabinski, to recommend the Council approve the Resolution Authorizing the payment of monthly bills in the amount of \$2,629,388.72. Motion carried.

### **Approval of ARPA Funding for energy upgrades**

**Committee of the Whole – June 20, 2022**

Arity proposed spending \$7,393.18 in ARPA funds to fund energy saving upgrades at the Police Department. Motion by Peterson, second by Kiefer, to recommend the Council approve the expenditure of \$7,393.18 in ARPA funds for energy upgrades at the Police Department. Motion carried.

**ADJOURN**

Motion by Peterson, second by Kiefer, to adjourn. Motion carried. Meeting adjourned at 8:12 p.m.

Respectfully Submitted,

Rebecca Weyer

To be approved 07/18/2022

## CITY CLERK – MONTHLY REPORT JULY 2022

### **Clerk's Office Update**

The Clerk's office has completed all the bartender renewals for the 2-year period, along with renewals for annual licensing. We are currently recruiting to replace Matthew Baumgartner's part time position. We thank him for his service with the City of Tomah and wish him the best on his future endeavors. We currently have 19 applicants and are working through phone screens on those who have matching qualifications.

### **Election Update**

The next election will be the Partisan primary on August 8, 2022. The Clerk's office has mailed out around 300 absentee ballots for the election. We did receive the ballots late and are still awaiting the programming disks from Command Central for the voting machine. Once we receive, we will schedule the Public Test. Visits to the city's care facilities have been scheduled for the week of 07/17/22 to assist with absentee voting. Voters who are able to match their name, date of birth, Wisconsin Driver License or State ID number, and address with the Wisconsin DMV can register to vote online through July 20, 2022, at [myvote.wi.gov](http://myvote.wi.gov). After that date, voters can register in the clerk's office or on election day.

In-person absentee voting begins on July 26, 2022, at the 819 Superior Ave in the Clerk's office.

### **Required Training**

The week of 07/10/22 I attended the continuing education for the 2022 Clerks and Treasurer's Institute (virtually) at the University of Green Bay, WI. The class was required on camera for the entirety of the week and the classes consisted of elections administration, licensing, agendas and minutes, public records and open meeting laws, and parliamentary procedure.

*Becki Weyer*

July 12, 2022

**City of Tomah  
Cash and Investments  
June 30, 2022**

Fund 01 - General Fund						
	Investment Description	Investment Type	C/D Rate	Due	Beginning Balance 5/31/2022	Ending Balance 6/30/2022
MBS	Wells Fargo Bk West LV	C/D	1.80	12/13/22	100,000.00	100,000.00
MBS	Wells Fargo Bk West LV	C/D	1.90	01/17/23	100,000.00	100,000.00
MBS	Texas Exchange Bk	C/D	0.85	04/10/22	200,000.00	200,000.00
MBS	Sallie Mae Bk Salt Lake	C/D	1.95	08/22/22	100,000.00	100,000.00
MBS	MM Fund	MM			105,607.76	106,066.39
RBC	Morgan Stanley Pvt Bank	C/D	0.75	01/27/28	70,000.00	70,000.00
RBC	Bridgewater Bk	C/D	0.40	09/20/27	60,000.00	60,000.00
RBC	Live Oak Bk	C/D	0.60	10/08/26	100,000.00	100,000.00
RBC	Capital One Bk USA Natl Assn	C/D	2.35	06/20/22	30,000.00	-
RBC	Merric Bk South Jordan UT	C/D	1.80	08/22/22	130,000.00	130,000.00
RBC	BMW Bk North Amer Salt Lake	C/D	1.85	10/11/22	100,000.00	100,000.00
RBC	Synchrony	C/D	1.05	03/27/23	100,000.00	100,000.00
RBC	State Bank of India NY	C/D	1.05	06/10/25	245,000.00	245,000.00
RBC	Texas Exchange Bk Crowley	C/D	1.00	06/19/25	155,000.00	155,000.00
RBC	Toyota Fin Svgs Bank	C/D	0.90	11/30/27	100,000.00	100,000.00
RBC	Federal Farm Credit Bank	C/D	2.45	02/23/28	145,000.00	145,000.00
RBC	Frazer Bk Okla	C/D	1.10	06/26/28	50,000.00	50,000.00
RBC	Federal Farm Credit	C/D	1.54	11/30/26	297,000.00	297,000.00
RBC	US Govt MM Fund	MM			5,624.97	37,712.73
FMB	x706	C/D	0.40	01/15/22	118,547.03	118,547.03
LGIP	01	TF			5,939.49	5,944.26
Bank First	x8095	C/D	0.80	06/19/22	175,540.85	-
Bank First	x3439	C/D	2.25	05/22/21	170,216.47	-
Bank First	X6465	M/M			735,466.37	1,336,497.86
Bank First	ED X1194	M/M			120,122.26	122,392.76
CCF	ICS SWEEP ACCOUNT	M/M			715,246.09	715,422.45
CCF	X768	M/M			21,468.37	21,470.13
<b>TOTAL</b>					<b>4,255,779.66</b>	<b>4,516,053.61</b>

**City of Tomah  
Cash and Investments  
June 30, 2022**

Fund 07 - Debt				
		Investment		
Investment		Investment	Beginning Balance	Ending Balance
Description		Type	5/31/2022	6/30/2022
LGIP	06	T/F	7,486.63	7,492.65
Pershing		M/M	-	17,014,032.09
Bank First	X6465	M/M	349,292.85	349,376.94
<b>TOTAL</b>			<b>356,779.48</b>	<b>17,370,901.68</b>

Fund 08 - Capital				
		Investment		
Investment		Investment	Beginning Balance	Ending Balance
Description		Type	5/31/2022	6/30/2022
LGIP	02	T/F	83,301.50	83,368.45
Bank First	X6465	M/M	80,658.00	80,677.54
CCF	X768	M/M	25,533.08	25,535.18
<b>TOTAL</b>			<b>189,492.58</b>	<b>189,581.17</b>

Fund 02 - Lake						
		Investment	C/D	C/D		
Investment		Investment	Rate	Due	Beginning Balance	Ending Balance
Description		Type			5/31/2022	6/30/2022
RIA	4337420053	C/D	1.85	03/03/21	14,908.44	14,913.34
LGIP	03	TF			27,230.09	27,251.97
RIA	44374202	M/M			203,020.04	203,103.47
<b>TOTAL</b>					<b>245,158.57</b>	<b>245,268.78</b>

Fund 04 - CDBG				
		Investment		
Investment		Investment	Beginning Balance	Ending Balance
Description		Type	5/31/2022	6/30/2022
TACU		CK	836.25	836.28
TACU		SAVINGS	100,667.20	101,109.35
Bank First		CK	873.55	873.55
Bank First	X0822	SAVINGS	239,243.75	239,303.98
<b>TOTAL</b>			<b>341,620.75</b>	<b>342,123.16</b>



**City of Tomah  
Cash and Investments  
June 30, 2022**

Sewer Department						
	Investment Description	Investment Type	C/D Rate	C/D Due	Beginning Balance 5/31/2022	Ending Balance 6/30/2022
RBC	First Natl Bk Amer East	C/D	0.75	04/30/26	115,000.00	115,000.00
RBC	Cap One VA	C/D	2.35	06/20/22	178,667.00	-
RBC	Morgan Stanley Bk N A Utah	C/D	1.90	08/22/22	175,000.00	175,000.00
RBC	Capital One Bk USA Nat	C/D	1.90	08/22/22	45,000.00	45,000.00
RBC	Merrick Bk South Jordan UT	C/D	1.80	08/22/22	15,000.00	15,000.00
RBC	Sallie Mae Murray UTAH	C/D	0.90	06/30/26	180,000.00	180,000.00
RBC	US Govt MM Fund	M/M			271,842.36	453,572.82
Bank First	43411	C/D	2.25	05/17/21	130,567.85	-
Bank First	28089	C/D	0.80	06/19/22	134,642.31	-
LGIP	04	T/F			541,801.77	542,237.19
CCF	XX8352	M/M			403,821.29	403,854.48
CCF	ICS Sweep	M/M			262,059.67	262,124.28
Bank First	X6341	M/M			601,932.26	1,471,299.21
Bank First	CLEARING ACCT	M/M			847,648.79	270,959.61
<b>TOTAL</b>					<b>3,902,983.30</b>	<b>3,934,047.59</b>

Water Department						
	Investment Description	Investment Type	C/D Rate	C/D Due	Beginning Balance 5/31/2022	Ending Balance 6/30/2022
RBC	Texas Exchange	C/D	0.60	12/18/25	90,000.00	90,000.00
RBC	Cap One VA	C/D	2.35	06/20/22	36,333.00	-
RBC	TIAA Jacksonville	C/D	2.10	07/29/22	211,000.00	211,000.00
RBC	Lakeland Bk NFLD NJ	C/D	1.15	03/30/23	245,000.00	245,000.00
RBC	BMW BK North Am Salt Lake	C/D	1.85	10/11/22	35,000.00	35,000.00
RBC	Flagstar Bk Troy Mich.	C/D	0.45	08/14/24	245,000.00	245,000.00
RBC	Toyota Fin Svgs Bank	C/D	0.90	11/30/27	145,000.00	145,000.00
RBC	BMW BK North Am Salt Lake	C/D	1.65	02/28/23	110,000.00	110,000.00
RBC	United Roosevelt Svgs	C/D	0.55	03/12/26	245,000.00	245,000.00
RBC	First Natl Bk Amer East	C/D	0.75	04/30/26	40,000.00	40,000.00
RBC	Sunwest Bk Irvine	C/D	0.70	04/30/26	45,000.00	45,000.00
RBC	US Bank Salt Lake City	C/D	0.95	09/22/26	100,000.00	100,000.00
RBC	US Govt MM Fund	M/M			490,246.69	527,364.66
LGIP	05	TF			10,174.82	10,183.00
CCF	x659	M/M			400,723.66	200,760.29
CCF	ISC SWEEP ACCOUNT 659	M/M			1,086,730.47	1,086,998.37
Bank First	CLEARING ACCT	M/M			775,655.08	540,667.36
<b>TOTAL</b>					<b>4,310,863.72</b>	<b>3,876,973.68</b>

**City of Tomah  
Cash and Investments  
June 30, 2022**

<b>TOTAL BY INSTITUTION</b>		
	<b>5/31/2022</b>	<b>6/30/2022</b>
Bank First	4,361,860.39	4,412,048.81
Pershing	-	17,014,032.09
Multi-Bank Securities, Inc.	605,607.76	606,066.39
CCF	2,915,582.63	2,716,165.18
Farmers & Merchants Bank Kendall	118,547.03	118,547.03
Local Government Investment Pool	675,934.30	676,477.52
RIA Federal Credit Union	217,928.48	218,016.81
RBC Wealth Management	4,605,714.02	4,611,650.21
Tomah Area Credit Union	101,503.45	101,945.63
<b>TOTAL</b>	<b>13,602,678.06</b>	<b>30,474,949.67</b>

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-41110 GENERAL PROPERTY TAXES	.00	3,630,670.00	3,630,670.00	.00	100.0
01-41130 OMITTED TAXES	.00	.00	2,000.00	2,000.00	.0
01-41140 MOBILE HOME FEES	.00	33,680.17	73,000.00	39,319.83	46.1
01-41220 SALES TAX DISCOUNT	.00	.00	100.00	100.00	.0
01-41225 VEHICLE REGISTRATION REVENUE	523.50	3,236.50	14,000.00	10,763.50	23.1
01-41310 LIEU TAX-MUNICIPAL OWED UTIL	.00	.00	380,000.00	380,000.00	.0
01-41320 LIEU TAX-TAX EXEMPT ENTITIES	.00	37,224.01	35,000.00	( 2,224.01)	106.4
01-41800 INTEREST ON DELINQUENT PP TAX	75.82	1,023.25	500.00	( 523.25)	204.7
01-41810 INTEREST ON DELINQUENT RE TAX	1,102.57	12,682.80	24,000.00	11,317.20	52.9
<b>TOTAL TAXES</b>	<b>1,701.89</b>	<b>3,718,516.73</b>	<b>4,159,270.00</b>	<b>440,753.27</b>	<b>89.4</b>
<u>SPECIAL ASSESSMENTS</u>					
01-42300 STREETS SPEC ASMT	.00	.00	2,000.00	2,000.00	.0
01-42400 CURB & GUTTER SPEC ASMT	.00	.00	2,000.00	2,000.00	.0
01-42500 SIDEWALK-SPEC ASMT	.00	4,266.20	6,000.00	1,733.80	71.1
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>.00</b>	<b>4,266.20</b>	<b>10,000.00</b>	<b>5,733.80</b>	<b>42.7</b>
<u>FEDERAL &amp; STATE GRANTS</u>					
01-43213 FEDERAL GRANTS-LAW ENF OTHER	.00	.00	1,800.00	1,800.00	.0
01-43410 STATE SHARED REVENUE	7,573.00	7,573.00	1,900,000.00	1,892,427.00	.4
01-43420 STATE FIRE INSURANCE REVENUE	.00	.00	31,000.00	31,000.00	.0
01-43521 STATE GRANTS-LAW ENF IMPROV	.00	.00	3,040.00	3,040.00	.0
01-43523 GEN GRANT-OTHER LAW ENFORC	.00	4,353.08	4,000.00	( 353.08)	108.8
01-43531 STATE GRNT-LOCAL TRANSPORT AID	.00	355,449.30	700,000.00	344,550.70	50.8
01-43610 STATE PMT MUNICIPAL SERVICES	81,883.16	86,439.24	5,650.00	( 80,789.24)	1529.9
01-43620 LIEU TAX-STATE CONSERV LANDS	.00	247.53	250.00	2.47	99.0
<b>TOTAL FEDERAL &amp; STATE GRANTS</b>	<b>89,456.16</b>	<b>454,062.15</b>	<b>2,645,740.00</b>	<b>2,191,677.85</b>	<b>17.2</b>
<u>LICENSES &amp; PERMITS</u>					
01-44100 BUSINESS & OCCUP LICENSES	5,710.00	31,501.40	42,000.00	10,498.60	75.0
01-44200 NON-BUSINESS LICENSES	63.00	1,862.00	2,500.00	638.00	74.5
01-44300 BUILDING PERMITS & INSPECTION	1,074.24	21,338.80	75,000.00	53,661.20	28.5
01-44400 ZONING PERMITS & FEE	.00	250.00	550.00	300.00	45.5
01-44900 OTHER REG PERMITS & FEES	.00	80.00	325.00	245.00	24.6
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>6,847.24</b>	<b>55,032.20</b>	<b>120,375.00</b>	<b>65,342.80</b>	<b>45.7</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES</u>					
01-45100 LAW & ORDINANCE VIOLATIONS	11,097.39	48,377.36	133,500.00	85,122.64	36.2
01-45221 GEN JUDGEMENT-LAW ENF EQUIP&P	.00	.00	100.00	100.00	.0
01-45223 JUDGEMENT-OTHER EQUIP & PROP	.00	.00	50.00	50.00	.0
<b>TOTAL FINES</b>	<b>11,097.39</b>	<b>48,377.36</b>	<b>133,650.00</b>	<b>85,272.64</b>	<b>36.2</b>
<u>PUBLIC CHARGES</u>					
01-46100 GEN GOV'T PUBLIC CHARGE	25.00	5,106.83	7,750.00	2,643.17	65.9
01-46210 LAW ENFORCEMENT FEES	450.00	3,933.00	3,600.00	( 333.00)	109.3
01-46220 FIRE DEPARTMENT FEES	.00	4,420.00	3,000.00	( 1,420.00)	147.3
01-46240 WEIGHTS & MEASURES FEES	.00	1,882.92	6,500.00	4,617.08	29.0
01-46340 AIRPORT CHARGES	1,527.20	6,206.92	16,000.00	9,793.08	38.8
01-46430 REFUSE & GARB REVENUE	.00	835.00	.00	( 835.00)	.0
01-46435 RECYCLING REVENUE	70.00	70.00	550.00	480.00	12.7
01-46440 WEED & NUISANCE CONTROL	.00	.00	2,000.00	2,000.00	.0
01-46720 PARKS	1,492.82	11,112.89	12,000.00	887.11	92.6
01-46721 RECREATION PARK	568.72	21,807.90	60,000.00	38,192.10	36.4
01-46722 AQUATIC CENTER	.00	.00	60,000.00	60,000.00	.0
01-46723 RECREATION PROGRAMS	2,745.42	15,518.64	30,000.00	14,481.36	51.7
01-46729 PARK SPACE FEES	.00	.00	24,000.00	24,000.00	.0
<b>TOTAL PUBLIC CHARGES</b>	<b>6,879.16</b>	<b>70,894.10</b>	<b>225,400.00</b>	<b>154,505.90</b>	<b>31.5</b>
<u>OTHER GOVERNMENT CHARGES</u>					
01-47310 GENERAL GOVERNMENT CHARGES	.00	.00	500.00	500.00	.0
01-47320 PUBLIC SAFETY CHARGE-MEG	.00	.00	1,200.00	1,200.00	.0
01-47321 PUBLIC SAFETY CHARGE-SCHL RES	.00	24,984.93	78,000.00	53,015.07	32.0
<b>TOTAL OTHER GOVERNMENT CHARGES</b>	<b>.00</b>	<b>24,984.93</b>	<b>79,700.00</b>	<b>54,715.07</b>	<b>31.4</b>

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
01-48110 INTEREST INCOME	4,080.62	14,617.65	20,000.00	5,382.35	73.1
01-48130 INT-SPEC ASSESS & SPEC CHARGES	.00	611.89	860.00	248.11	71.2
01-48200 GENERAL RENT	1,103.82	6,219.10	12,500.00	6,280.90	49.8
01-48301 SALE-LAW ENFORCE EQUIPMENT	7.00	7.00	1,500.00	1,493.00	.5
01-48302 SALE-FIRE EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
01-48309 GEN SALE-OTHER EQUIP/PROP	.00	.00	2,000.00	2,000.00	.0
01-48420 GEN INS RECOVERIES-LAW ENF	.00	.00	2,000.00	2,000.00	.0
01-48430 GEN INS RECOVERIES-HWY EQUIP	.00	.00	250.00	250.00	.0
01-48440 INS RECOVERIS-OTHER EQUIP&PROP	14,315.00	109,537.93	24,000.00	( 85,537.93)	456.4
01-48500 GENERAL DONATIONS	.00	.00	250.00	250.00	.0
01-48502 DONATIONS-GRANTS ANDRES/EARLE	( 839.40)	( 839.40)	1,000.00	1,839.40	( 83.9)
01-48503 DONATIONS K-9	.00	.00	500.00	500.00	.0
01-48522 DONATIONS-FIREFIGHTER'S FUND	.00	.00	85,000.00	85,000.00	.0
01-48900 OTHER MISCELLANEOUS	17.20	2,219.51	30,000.00	27,780.49	7.4
01-48901 ED REVENUE	.00	.00	22,000.00	22,000.00	.0
01-48903 ED LOAN INT REPAYMENT	.00	.00	4,500.00	4,500.00	.0
<b>TOTAL INTEREST &amp; MISCELLANEOUS REVEN</b>	<b>18,684.24</b>	<b>132,373.68</b>	<b>209,360.00</b>	<b>76,986.32</b>	<b>63.2</b>
<u>TRANSFERS IN</u>					
01-49200 TRANSFER FROM OTHER FUNDS	.00	.00	106,700.00	106,700.00	.0
01-49300 FUND BALANCE APPLIED	.00	.00	354,584.00	354,584.00	.0
<b>TOTAL TRANSFERS IN</b>	<b>.00</b>	<b>.00</b>	<b>461,284.00</b>	<b>461,284.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>134,666.08</b>	<b>4,508,507.35</b>	<b>8,044,779.00</b>	<b>3,536,271.65</b>	<b>56.0</b>

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE EXPENSES</u>					
01-51100-1100	2,000.00	10,000.00	24,000.00	14,000.00	41.7
01-51100-1320	153.04	765.20	1,836.00	1,070.80	41.7
01-51100-2230	30.52	108.09	225.00	116.91	48.0
01-51100-3100	.00	.00	160.00	160.00	.0
01-51100-3200	452.10	2,545.00	5,500.00	2,955.00	46.3
01-51100-3250	.00	.00	7,115.00	7,115.00	.0
01-51100-3300	.00	.00	250.00	250.00	.0
01-51100-3350	.00	95.00	300.00	205.00	31.7
01-51100-3400	.00	75.00	750.00	675.00	10.0
TOTAL LEGISLATIVE EXPENSES	2,635.66	13,588.29	40,136.00	26,547.71	33.9
<u>JUDICIAL EXPENSES</u>					
01-51200-1100	1,088.38	5,421.90	12,667.00	7,245.10	42.8
01-51200-1120	4,001.61	19,977.64	52,050.00	32,072.36	38.4
01-51200-1140	.00	.00	50.00	50.00	.0
01-51200-1250	70.00	345.00	800.00	455.00	43.1
01-51200-1310	264.65	1,320.96	3,386.00	2,065.04	39.0
01-51200-1320	368.00	1,837.29	4,955.00	3,117.71	37.1
01-51200-1330	13.73	68.65	165.00	96.35	41.6
01-51200-1340	2,013.56	10,067.80	24,165.00	14,097.20	41.7
01-51200-1350	.00	.00	140.00	140.00	.0
01-51200-2100	458.50	458.50	500.00	41.50	91.7
01-51200-2110	.00	.00	100.00	100.00	.0
01-51200-2230	111.49	309.55	550.00	240.45	56.3
01-51200-2900	394.44	936.62	7,100.00	6,163.38	13.2
01-51200-3100	106.04	590.21	2,000.00	1,409.79	29.5
01-51200-3250	.00	845.00	845.00	.00	100.0
01-51200-3300	.00	.00	700.00	700.00	.0
01-51200-3350	.00	.00	250.00	250.00	.0
TOTAL JUDICIAL EXPENSES	8,890.40	42,179.12	110,423.00	68,243.88	38.2
<u>LEGAL EXPENSES</u>					
01-51300-2100	2,700.00	14,777.50	53,000.00	38,222.50	27.9
TOTAL LEGAL EXPENSES	2,700.00	14,777.50	53,000.00	38,222.50	27.9

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAYOR EXPENSES</u>					
01-51410-1100 MAYOR SAL-MANAGERIAL	1,100.00	5,500.00	13,200.00	7,700.00	41.7
01-51410-1320 MAYOR SOCIAL SECURITY	84.15	420.75	1,010.00	589.25	41.7
01-51410-2230 MAYOR UTIL-TELEPHONE	41.49	137.58	225.00	87.42	61.2
01-51410-3100 MAYOR OFFICE SUPPLIES	.00	.00	130.00	130.00	.0
01-51410-3200 MAYOR PUB & SUBSCRIPTION	.00	875.00	2,000.00	1,125.00	43.8
01-51410-3300 MAYOR TRAVEL	.00	.00	250.00	250.00	.0
01-51410-3350 MAYOR TRAINING	.00	.00	200.00	200.00	.0
01-51410-3400 MAYOR OPERATING SUPPLIES	.00	20.00	100.00	80.00	20.0
<b>TOTAL MAYOR EXPENSES</b>	<b>1,225.64</b>	<b>6,953.33</b>	<b>17,115.00</b>	<b>10,161.67</b>	<b>40.6</b>
<u>ADMINISTRATOR EXPENSES</u>					
01-51415-1100 ADMINISTRATOR SAL-MANAGERIAL	.00	1,065.41	1,065.10	( .31)	100.0
01-51415-1310 ADMINISTRATOR WIS RETIRMENT	.00	26.71	26.71	.00	100.0
01-51415-1320 ADMINISTRATOR SOCIAL SECURITY	.00	81.51	81.51	.00	100.0
01-51415-1330 ADMINISTRATOR LIFE INSURANCE	.00	.00	300.00	300.00	.0
01-51415-2100 ADMINISTRATOR PROF SERVICES	.00	862.25	.00	( 862.25)	.0
01-51415-2230 ADMINISTRATOR UTIL-TELEPHONE	170.94	458.07	600.00	141.93	76.4
01-51415-3400 ADMINISTRATOR OPERATION	.00	277.50	30,000.00	29,722.50	.9
<b>TOTAL ADMINISTRATOR EXPENSES</b>	<b>170.94</b>	<b>2,771.45</b>	<b>32,073.32</b>	<b>29,301.87</b>	<b>8.6</b>
<u>CITY CLERK EXPENSES</u>					
01-51420-1100 CITY CLERK SAL-MANAGERIAL	6,454.40	32,038.00	80,917.28	48,879.28	39.6
01-51420-1120 CITY CLERK SAL-SUPPORT	4,934.74	23,777.24	71,000.00	47,222.76	33.5
01-51420-1140 CITY CLERK OVERTIME	.00	.00	1,250.00	1,250.00	.0
01-51420-1250 CITY CLERK LONGEVITY	.00	.00	360.00	360.00	.0
01-51420-1290 CITY CLERK NON-ELECTION	.00	.00	3,000.00	3,000.00	.0
01-51420-1310 CITY CLERK WIS RETIRE	633.16	3,090.70	9,955.62	6,864.92	31.0
01-51420-1320 CITY CLERK SOCIAL SECURITY	818.91	4,008.05	11,716.87	7,708.82	34.2
01-51420-1330 CITY CLERK LIFE INSURANCE	10.06	50.30	125.00	74.70	40.2
01-51420-1340 CITY CLERK MED HEALTH	4,027.12	20,135.60	24,163.00	4,027.40	83.3
01-51420-2100 CITY CLERK PROF SERVICE	2,588.90	2,588.90	2,800.00	211.10	92.5
01-51420-2230 CITY CLERK UTIL-TELEPHONE	601.19	813.88	800.00	( 13.88)	101.7
01-51420-2900 CITY CLERK SERVICE CONTRACT	296.90	1,872.96	3,000.00	1,127.04	62.4
01-51420-3100 CITY CLERK OFFICE SUPPLIES	1,025.47	2,953.08	5,000.00	2,046.92	59.1
01-51420-3200 CITY CLERK PUB & SUBSCRIPTION	73.18	612.51	3,200.00	2,587.49	19.1
01-51420-3250 CITY CLERK ASSN DUES	.00	180.00	400.00	220.00	45.0
01-51420-3300 CITY CLERK TRAVEL	.00	.00	1,200.00	1,200.00	.0
01-51420-3350 CITY CLERK TRAINING	( 15.00)	499.00	1,200.00	701.00	41.6
01-51420-3400 CITY CLERK OPERATING	.00	.00	300.00	300.00	.0
<b>TOTAL CITY CLERK EXPENSES</b>	<b>21,449.03</b>	<b>92,620.22</b>	<b>220,387.77</b>	<b>127,767.55</b>	<b>42.0</b>

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS EXPENSES</u>					
01-51440-1130 ELECTIONS SAL-OPERATION	.00	4,390.00	17,500.00	13,110.00	25.1
01-51440-1140 ELECTIONS OVERTIME	.00	.00	2,000.00	2,000.00	.0
01-51440-1310 ELECTIONS WIS RETIREMENT	.00	.00	200.00	200.00	.0
01-51440-1320 ELECTIONS SOCIAL SECURITY	.00	.00	250.00	250.00	.0
01-51440-2900 ELECTIONS SERVICE CONTRACT	.00	.00	810.00	810.00	.0
01-51440-3100 ELECTIONS OFFICE SUPPLIES	.00	3,099.57	9,100.00	6,000.43	34.1
01-51440-3200 ELECTIONS PUB & SUBS	390.98	578.69	2,000.00	1,421.31	28.9
01-51440-3300 ELECTIONS TRAVEL	.00	.00	200.00	200.00	.0
01-51440-3350 ELECTIONS TRAINING	.00	.00	1,000.00	1,000.00	.0
01-51440-3400 ELECTIONS OPERATING	.00	661.11	3,500.00	2,838.89	18.9
<b>TOTAL ELECTIONS EXPENSES</b>	<b>390.98</b>	<b>8,729.37</b>	<b>36,560.00</b>	<b>27,830.63</b>	<b>23.9</b>
<u>COMPUTER EXPENSES</u>					
01-51450-2900 COMPUTER SERVICE CONTRACT	8,081.63	51,092.42	105,515.00	54,422.58	48.4
01-51450-3100 COMPUTER OFFICE SUPPLIES	( 1,604.75)	.00	1,600.00	1,600.00	.0
01-51450-3350 GENERAL COMPUTER TRAINING	.00	15.00	.00	( 15.00)	.0
01-51450-3500 COMPUTER REPAIR & MAINTENANCE	.00	.00	1,200.00	1,200.00	.0
<b>TOTAL COMPUTER EXPENSES</b>	<b>6,476.88</b>	<b>51,107.42</b>	<b>108,315.00</b>	<b>57,207.58</b>	<b>47.2</b>
<u>TREASURER EXPENSES</u>					
01-51520-1100 TREASURER SAL-MANAGERIAL	6,454.40	32,038.00	75,417.28	43,379.28	42.5
01-51520-1120 TREASURER SAL-SUPPORT	7,199.98	35,565.53	108,400.00	72,834.47	32.8
01-51520-1140 TREASURER SAL-OVERTIME	333.64	1,344.94	1,000.00	( 344.94)	134.5
01-51520-1250 TREASURER LONGEVITY	33.00	154.88	540.00	385.12	28.7
01-51520-1310 TREASURER WIS RETIREMENT	911.38	4,477.72	12,013.12	7,535.40	37.3
01-51520-1320 TREASURER SOCIAL SECURITY	980.38	4,809.18	14,138.62	9,329.44	34.0
01-51520-1330 TREASURER LIFE INSURANCE	44.91	224.10	550.00	325.90	40.8
01-51520-1340 TREASURER MED HEALTH	5,082.37	25,367.30	69,050.00	43,682.70	36.7
01-51520-2230 TREASURER UTIL-TELEPHONE	197.70	601.93	900.00	298.07	66.9
01-51520-2900 TREASURER'S SERVICE CONTRACTS	71.03	598.24	1,500.00	901.76	39.9
01-51520-3100 TREASURER OFFICE SUPPLIES	639.50	10,055.13	17,000.00	6,944.87	59.2
01-51520-3200 TREASURER PUB & SUBS	.00	.00	500.00	500.00	.0
01-51520-3250 TREASURER ASSN DUES	.00	280.00	400.00	120.00	70.0
01-51520-3300 TREASURER TRAVEL	.00	.00	1,500.00	1,500.00	.0
01-51520-3350 TREASURER TRAINING	.00	634.00	1,500.00	866.00	42.3
01-51520-3400 TREASURER OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
<b>TOTAL TREASURER EXPENSES</b>	<b>21,948.29</b>	<b>116,150.95</b>	<b>304,909.02</b>	<b>188,758.07</b>	<b>38.1</b>



CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ASSESSOR EXPENSES</u>					
01-51530-2100 ASSESSOR PROF SERVICE	3,400.00	17,250.20	44,000.00	26,749.80	39.2
01-51530-2230 ASSESSOR UTIL-TELEPHONE	44.21	161.58	250.00	88.42	64.6
01-51530-2900 ASSESSOR SERVICE CONTRACTS	.00	.00	2,200.00	2,200.00	.0
01-51530-3100 ASSESSOR OFFICE SUPPLIES	290.64	787.19	1,000.00	212.81	78.7
TOTAL ASSESSOR EXPENSES	3,734.85	18,198.97	47,450.00	29,251.03	38.4
<u>ACCOUNTING EXPENSES</u>					
01-51540-2100 SPEC ACCOUNTING PROF SERVICE	3,753.75	14,358.75	21,000.00	6,641.25	68.4
TOTAL ACCOUNTING EXPENSES	3,753.75	14,358.75	21,000.00	6,641.25	68.4
<u>BUILDINGS EXPENSES</u>					
01-51600-1130 GENERAL BLDGS SAL-OPERATIONS	3,912.00	20,676.13	50,300.00	29,623.87	41.1
01-51600-1140 GENERAL BLDGS OVERTIME	.00	.00	500.00	500.00	.0
01-51600-1250 GENERAL BLDGS LONGEVITY	65.00	325.00	750.00	425.00	43.3
01-51600-1290 GENERAL BLDGS NON-ELECT	250.00	1,250.00	3,000.00	1,750.00	41.7
01-51600-1310 GENERAL BLDGS WIS RETIREMENT	258.51	1,365.10	3,302.00	1,936.90	41.3
01-51600-1320 GENERAL BLDGS SOCIAL SECURITY	323.36	1,702.21	3,886.00	2,183.79	43.8
01-51600-1330 GENERAL BLDGS LIFE INSURANCE	24.34	119.52	285.00	165.48	41.9
01-51600-1350 GENERAL BLDGS INCOME	.00	.00	144.00	144.00	.0
01-51600-2200 GENERAL BLDGS UTIL-GAS	872.27	7,208.97	9,000.00	1,791.03	80.1
01-51600-2210 GENERAL BLDGS UTIL-ELECT	1,024.62	5,648.30	18,500.00	12,851.70	30.5
01-51600-2220 GENERAL BLDGS UTIL-W&S	240.60	1,185.29	3,500.00	2,314.71	33.9
01-51600-2230 GENERAL BLDGS UTIL-TELEPHONE	69.31	364.11	700.00	335.89	52.0
01-51600-2900 GENERAL BLDGS SERVICE CONTRACT	445.00	1,798.53	7,000.00	5,201.47	25.7
01-51600-3350 GENERAL BLDGS TRAINING	.00	.00	100.00	100.00	.0
01-51600-3400 GENERAL BLDGS OPERATION	99.25	1,006.75	5,800.00	4,793.25	17.4
01-51600-3500 GENERAL BLDGS REPAIR	156.31	16,227.50	15,000.00	( 1,227.50)	108.2
TOTAL BUILDINGS EXPENSES	7,740.57	58,877.41	121,767.00	62,889.59	48.4
<u>ILLEGAL TAXES EXPENSES</u>					
01-51910-3400 ILLEGAL TAXES OPERATION	.00	.00	7,000.00	7,000.00	.0
TOTAL ILLEGAL TAXES EXPENSES	.00	.00	7,000.00	7,000.00	.0

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAW ENFORCMENT EXPENSES</u>					
01-51931-5100 LAW ENFORCE INS LIABILITY	2,159.90	12,507.83	11,000.00	( 1,507.83)	113.7
01-51931-5110 LAW ENFORCE INS PROPERTY	.00	1,050.00	8,000.00	6,950.00	13.1
01-51931-5120 LAW ENFORCE INS WORK	557.36	24,371.50	39,000.00	14,628.50	62.5
01-51931-5140 LAW ENFORCE INS AUTO	700.00	11,486.00	9,500.00	( 1,986.00)	120.9
01-51931-5150 LAW ENFORCE INS BOND	.00	50.00	125.00	75.00	40.0
01-51931-5160 LAW ENFORCE INS UNEM	.00	.00	2,000.00	2,000.00	.0
<b>TOTAL LAW ENFORCMENT EXPENSES</b>	<b>3,417.26</b>	<b>49,465.33</b>	<b>69,625.00</b>	<b>20,159.67</b>	<b>71.1</b>
<u>HIGHWAY INSURANCE EXPENSES</u>					
01-51932-5100 HIGHWAY INS LIABILITY	1,060.41	6,175.35	6,600.00	424.65	93.6
01-51932-5110 HIGHWAY INS PROPERTY	.00	.00	9,900.00	9,900.00	.0
01-51932-5120 HIGHWAY INS WORKER COMP	349.44	15,279.93	23,300.00	8,020.07	65.6
01-51932-5140 HIGHWAY INS AUTO INSURANCE	.00	17,661.00	24,000.00	6,339.00	73.6
<b>TOTAL HIGHWAY INSURANCE EXPENSES</b>	<b>1,409.85</b>	<b>39,116.28</b>	<b>63,800.00</b>	<b>24,683.72</b>	<b>61.3</b>
<u>OTHER INSURANCE EXPENSES</u>					
01-51938-5100 OTHER INSURANCE LIABILITY	4,156.00	24,343.96	28,000.00	3,656.04	86.9
01-51938-5110 OTHER INSURANCE PROPERTY	.00	.00	35,000.00	35,000.00	.0
01-51938-5120 OTHER INSURANCE WORK	269.15	11,768.92	18,000.00	6,231.08	65.4
01-51938-5140 OTHER INSURANCE AUTO	.00	9,259.00	10,500.00	1,241.00	88.2
01-51938-5150 OTHER INSURANCE BOND	.00	413.00	650.00	237.00	63.5
01-51938-5160 OTHER INSURANCE UNEM	.00	.00	600.00	600.00	.0
<b>TOTAL OTHER INSURANCE EXPENSES</b>	<b>4,425.15</b>	<b>45,784.88</b>	<b>92,750.00</b>	<b>46,965.12</b>	<b>49.4</b>
<u>OTHER GOVERNMENTAL EXPENSES</u>					
01-51980-2270 OTHER GEN. GOV. RES-	.00	.00	47,350.00	47,350.00	.0
01-51980-2280 OTHER GEN. GOV. RES-	.00	.00	110,991.96	110,991.96	.0
01-51980-3400 OTHER GEN GOV OPERATION	137.75	2,925.75	4,000.00	1,074.25	73.1
<b>TOTAL OTHER GOVERNMENTAL EXPENSES</b>	<b>137.75</b>	<b>2,925.75</b>	<b>162,341.96</b>	<b>159,416.21</b>	<b>1.8</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAW ENFORCMENT EXPENSES</u>					
01-52100-1100 LAW ENFORCE SAL-MANAGERIAL	21,361.84	83,031.09	275,100.00	192,068.91	30.2
01-52100-1110 LAW ENFORCE SAL- SUPER	25,186.48	158,368.93	328,500.00	170,131.07	48.2
01-52100-1120 LAW ENFORCE SAL- SUPPORT	11,984.15	59,678.10	167,200.00	107,521.90	35.7
01-52100-1130 LAW ENFORCE SAL- SUPPORT	57,823.88	289,422.66	825,000.00	535,577.34	35.1
01-52100-1140 LAW ENFORCE OT	14,350.79	69,525.82	170,000.00	100,474.18	40.9
01-52100-1250 LAW ENFORCE LONGEVITY	830.00	4,265.00	12,000.00	7,735.00	35.5
01-52100-1270 LAW ENFORCE NIGHT DIF	395.97	1,962.59	6,500.00	4,537.41	30.2
01-52100-1280 LAW ENFORCE HOLIDAY PAY	.00	16,430.08	55,000.00	38,569.92	29.9
01-52100-1290 LAW ENFORCE NON-ELECT	350.00	1,750.00	3,600.00	1,850.00	48.6
01-52100-1310 LAW ENFORCE WRS	16,358.60	93,723.20	211,896.00	118,172.80	44.2
01-52100-1320 LAW ENFORCE SOCIAL SECURITY	9,726.56	51,484.02	135,084.00	83,599.98	38.1
01-52100-1330 LAW ENFORCE LIFE INSURANCE	167.55	861.48	2,247.00	1,385.52	38.3
01-52100-1340 LAW ENFORCE MED INSURANCE	32,245.38	168,924.50	425,000.00	256,075.50	39.8
01-52100-1350 LAW ENFORCE INCOME CONTINUE	.00	.00	3,200.00	3,200.00	.0
01-52100-1390 LAW ENFORCE OTHER	.00	16,986.43	21,050.00	4,063.57	80.7
01-52100-2100 LAW ENFORCE PROF SERVICE	636.26	2,405.98	10,630.00	8,224.02	22.6
01-52100-2200 LAW ENFORCE UTIL-GAS	347.65	3,241.29	7,600.00	4,358.71	42.7
01-52100-2210 LAW ENFORCE UTIL-ELECT	1,417.67	6,293.86	23,500.00	17,206.14	26.8
01-52100-2220 LAW ENFORCE UTIL-W&S	228.61	893.70	2,800.00	1,906.30	31.9
01-52100-2230 LAW ENFORCE UTIL-TELEPHONE	3,321.15	11,661.80	27,000.00	15,338.20	43.2
01-52100-2900 LAW ENFORCE SERVICE CONTRACT	714.62	50,005.47	70,000.00	19,994.53	71.4
01-52100-3100 LAW ENFORCE OFFICE SUPPLIES	515.23	3,207.21	9,000.00	5,792.79	35.6
01-52100-3200 LAW ENFORCE PUBLICATIONS	.00	54.00	250.00	196.00	21.6
01-52100-3250 LAW ENFORCE ASSN DUES	.00	820.00	770.00	( 50.00)	106.5
01-52100-3350 LAW ENFORCE TRAINING	295.00	5,578.76	15,000.00	9,421.24	37.2
01-52100-3360 LAW ENFORCE EDUCATION	.00	1,339.41	3,000.00	1,660.59	44.7
01-52100-3400 LAW ENFORCE OPER SUPPLIES	4,172.80	19,962.54	62,000.00	42,037.46	32.2
01-52100-3500 LAW ENFORCE REPAIR & MAINT	282.09	4,633.80	18,000.00	13,366.20	25.7
01-52100-3550 LAW ENFORCE BUILDING MAINT	122.18	3,814.30	14,000.00	10,185.70	27.3
<b>TOTAL LAW ENFORCMENT EXPENSES</b>	<b>202,834.46</b>	<b>1,130,326.02</b>	<b>2,904,927.00</b>	<b>1,774,600.98</b>	<b>38.9</b>
<u>COMM SERVICE EXPENSES</u>					
01-52110-3400 COMM SERVICE OPER SUPPLIES	.00	46.74	.00	( 46.74)	.0
<b>TOTAL COMM SERVICE EXPENSES</b>	<b>.00</b>	<b>46.74</b>	<b>.00</b>	<b>( 46.74)</b>	<b>.0</b>
<u>CANINE EXPENSES</u>					
01-52140-3400 CANINE PROGRAM OPER SUPPLIES	.00	311.99	1,000.00	688.01	31.2
01-52140-8300 CANINE EQUIPMENT	.00	.00	500.00	500.00	.0
<b>TOTAL CANINE EXPENSES</b>	<b>.00</b>	<b>311.99</b>	<b>1,500.00</b>	<b>1,188.01</b>	<b>20.8</b>

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE PROTECTION EXPENSES</u>					
01-52200-1100 FIRE PROTECTION SAL-MANAGERIAL	4,039.20	20,005.40	51,500.00	31,494.60	38.9
01-52200-1110 FIRE PROTECTION SAL-SUPER	5,749.00	30,442.25	94,300.00	63,857.75	32.3
01-52200-1120 FIRE PROTECTION SAL-SUPPORT	2,135.46	7,556.89	23,000.00	15,443.11	32.9
01-52200-1130 FIRE PROTECTION SAL-SUPPORT	3,114.00	10,781.50	20,000.00	9,218.50	53.9
01-52200-1250 FIRE PROTECTION LONGEVITY	5.00	5.00	.00	( 5.00)	.0
01-52200-1310 FIRE PROTECTION WIS RETIREMENT	1,415.07	6,756.29	22,656.00	15,899.71	29.8
01-52200-1320 FIRE PROTECTION SS	864.92	3,905.44	14,443.00	10,537.56	27.0
01-52200-1330 FIRE PROTECTION LIFE	40.78	203.90	800.00	596.10	25.5
01-52200-1340 FIRE PROTECTION HEALTH INS	2,467.94	12,167.15	30,000.00	17,832.85	40.6
01-52200-1350 FIRE PROTECTION INCOME	.00	.00	300.00	300.00	.0
01-52200-1360 FIRE PROTECTION ACC/	.00	.00	1,750.00	1,750.00	.0
01-52200-2100 FIRE PROTECTION PROF SERVICE	.00	117.00	10,000.00	9,883.00	1.2
01-52200-2200 FIRE PROTECTION UTIL	295.26	2,754.56	3,000.00	245.44	91.8
01-52200-2210 FIRE PROTECTION UTIL	200.77	871.36	3,000.00	2,128.64	29.1
01-52200-2220 FIRE PROTECTION UTIL	34.14	227.08	500.00	272.92	45.4
01-52200-2230 FIRE PROTECTION UTIL	399.39	2,284.76	4,000.00	1,715.24	57.1
01-52200-2900 FIRE PROTECTION SERV CONTRACT	.00	2,416.32	3,200.00	783.68	75.5
01-52200-3100 FIRE PROTECTION OFFICE SUPPLY	.00	.53	1,200.00	1,199.47	.0
01-52200-3200 FIRE PROTECTION PUB & SUB	.00	.00	300.00	300.00	.0
01-52200-3250 FIRE PROTECTION ASSN DUES	.00	215.00	1,535.00	1,320.00	14.0
01-52200-3350 FIRE PROTECTION TRAINING	.00	1,288.78	9,000.00	7,711.22	14.3
01-52200-3400 FIRE PROTECTION OPER SUPPLIES	588.44	5,934.35	10,000.00	4,065.65	59.3
01-52200-3500 FIRE PROTECTION REPAIR	3,861.13	9,225.96	8,000.00	( 1,225.96)	115.3
<b>TOTAL FIRE PROTECTION EXPENSES</b>	<b>25,210.50</b>	<b>117,159.52</b>	<b>312,484.00</b>	<b>195,324.48</b>	<b>37.5</b>
<u>AMBULANCE EXPENSES</u>					
01-52300-2900 AMBULANCE SERVICE CONTRACT	.00	143,550.00	141,000.00	( 2,550.00)	101.8
<b>TOTAL AMBULANCE EXPENSES</b>	<b>.00</b>	<b>143,550.00</b>	<b>141,000.00</b>	<b>( 2,550.00)</b>	<b>101.8</b>

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INSPECTIONS EXPENSES</u>					
01-52400-1100 INSPECTION SAL-MANAGERIAL	6,699.20	33,801.20	87,257.28	53,456.08	38.7
01-52400-1120 INSPECTION SAL-SUPPORT	1,596.78	7,966.36	20,800.00	12,833.64	38.3
01-52400-1250 INSPECTION LONGEVITY	75.00	375.00	880.00	505.00	42.6
01-52400-1310 INSPECTION WIS RETIREMENT	544.10	2,739.19	7,024.22	4,285.03	39.0
01-52400-1320 INSPECTION SOCIAL SECURITY	603.19	3,037.95	8,266.43	5,228.48	36.8
01-52400-1330 INSPECTION LIFE INSURANCE	12.62	63.10	128.00	64.90	49.3
01-52400-1340 INSPECTION MED HEALTH	3,020.32	15,101.59	36,500.00	21,398.41	41.4
01-52400-1350 INSPECTION INCOME CONT	.00	.00	350.00	350.00	.0
01-52400-2100 INSPECTION PROF SERVICE	500.00	2,600.00	14,000.00	11,400.00	18.6
01-52400-2230 INSPECTION UTIL-TELEPHONE	411.81	860.93	2,300.00	1,439.07	37.4
01-52400-2900 INSPECTION SERVICE CONTINUE	.00	.00	4,600.00	4,600.00	.0
01-52400-3100 INSPECTION OFFICE SUPPLIES	37.88	75.69	450.00	374.31	16.8
01-52400-3200 INSPECTION PUB & SUBSCRIPTION	.00	.00	200.00	200.00	.0
01-52400-3250 INSPECTION ASSN DUES	.00	.00	600.00	600.00	.0
01-52400-3300 INSPECTION TRAVEL	.00	257.93	300.00	42.07	86.0
01-52400-3350 INSPECTION TRAINING	.00	360.00	1,000.00	640.00	36.0
01-52400-3400 INSPECTION OPERATING	.00	482.07	2,000.00	1,517.93	24.1
01-52400-3500 INSPECTION REPAIR & MAINTNANCE	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL INSPECTIONS EXPENSES</b>	<b>13,500.90</b>	<b>67,721.01</b>	<b>188,155.93</b>	<b>120,434.92</b>	<b>36.0</b>
<u>OTHER PUBLIC EXPENSES</u>					
01-52900-2210 OTHER PUBLIC SA UTILITY	18.87	94.08	672.00	577.92	14.0
01-52900-2900 OTHER PUBLIC SA SERVICE	2,244.73	2,244.73	3,400.00	1,155.27	66.0
<b>TOTAL OTHER PUBLIC EXPENSES</b>	<b>2,263.60</b>	<b>2,338.81</b>	<b>4,072.00</b>	<b>1,733.19</b>	<b>57.4</b>
<u>HWY/STREET ADMIN EXPENSES</u>					
01-53100-1100 ADMN-HWY/STREET SAL-MANAGERIAL	2,803.23	13,924.71	29,500.00	15,575.29	47.2
01-53100-1120 ADMN-HWY/STREET SAL-SUPPORT	1,338.92	6,664.03	15,025.00	8,360.97	44.4
01-53100-1140 ADMN-HWY/STREET OVERTIME	.00	8.77	200.00	191.23	4.4
01-53100-1250 ADMN-HWY/STREET LONGEVITY	23.34	110.04	352.00	241.96	31.3
01-53100-1290 ADMN-HWY/STREET NON-ELECT	83.34	416.70	1,300.00	883.30	32.1
01-53100-1310 ADMN-HWY/STREET WIS RETIREMENT	270.77	1,345.99	2,907.00	1,561.01	46.3
01-53100-1320 ADMN-HWY/STREET SS	307.23	1,526.90	3,421.00	1,894.10	44.6
01-53100-1330 ADMN-HWY/STREET LIFE INSURANCE	9.69	48.46	30.00	( 18.46)	161.5
01-53100-1340 ADMN-HWY/STREET MED HEALTH	671.32	3,356.54	7,250.00	3,893.46	46.3
01-53100-2100 ADMN-HWY/STREET PROF SERVICE	.00	.00	500.00	500.00	.0
01-53100-2230 ADMN-HWY/STREET UTIL	185.51	600.11	1,500.00	899.89	40.0
01-53100-3100 ADMN-HWY/STREET OFFICE SUPPLY	.00	.00	1,500.00	1,500.00	.0
01-53100-3400 ADMN-HWY/STREET OPER SUPPLIES	.00	.00	200.00	200.00	.0
01-53100-3500 ADMN-HWY/STREET REPAIR	.00	.00	500.00	500.00	.0
<b>TOTAL HWY/STREET ADMIN EXPENSES</b>	<b>5,693.35</b>	<b>28,002.25</b>	<b>64,185.00</b>	<b>36,182.75</b>	<b>43.6</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HWY/STREET EXPENSES</u>					
01-53311-1110 HWY/ST MAINT SAL-SUP	5,076.00	26,743.38	66,000.00	39,256.62	40.5
01-53311-1120 HWY/ST MAINT SAL-SUP	888.82	4,761.83	.00	( 4,761.83)	.0
01-53311-1130 HWY/ST MAINT SAL-OPERATION	42,490.32	214,257.31	357,000.00	142,742.69	60.0
01-53311-1140 HWY/ST MAINT OVERTIME	.00	7,027.16	18,725.00	11,697.84	37.5
01-53311-1250 HWY/ST MAINT LONGEVITY	517.50	2,605.11	6,410.00	3,804.89	40.6
01-53311-1290 HWY/ST MAINT NON-ELECT COMP	500.00	2,250.00	3,000.00	750.00	75.0
01-53311-1310 HWY/ST MAINT WIS RETIREMENT	2,500.57	12,898.95	28,712.00	15,813.05	44.9
01-53311-1320 HWY/ST MAINT SOCIAL SECURITY	2,768.54	14,285.30	33,792.00	19,506.70	42.3
01-53311-1330 HWY/ST MAINT LIFE INSURANCE	141.69	780.77	2,126.00	1,345.23	36.7
01-53311-1340 HWY/ST MAINT MED HEALTH	19,802.74	98,609.04	213,000.00	114,390.96	46.3
01-53311-2200 HWY/ST MAINT UTIL-GAS	985.29	9,778.75	12,000.00	2,221.25	81.5
01-53311-2210 HWY/ST MAINT UTIL-ELECT	741.52	3,844.02	7,000.00	3,155.98	54.9
01-53311-2220 HWY/ST MAINT UTIL-W&S	245.52	1,632.25	3,000.00	1,367.75	54.4
01-53311-2230 HWY/ST MAINT UTIL-TELEPHONE	577.09	1,804.28	4,000.00	2,195.72	45.1
01-53311-2900 HWY/ST MAINT SERVICE CONTRACT	735.00	17,034.37	4,000.00	( 13,034.37)	425.9
01-53311-3100 HWY/ST MAINT OFFICE SUPPLIES	.00	.00	600.00	600.00	.0
01-53311-3200 HWY/ST MAINT PUB & SUB	.00	.00	400.00	400.00	.0
01-53311-3300 HWY/ST MAINT TRAVEL	.00	.00	200.00	200.00	.0
01-53311-3350 HWY/ST MAINT TRAINING	.00	.00	2,000.00	2,000.00	.0
01-53311-3401 HWY/ST MAINT OP SUP-	4,446.88	26,169.57	50,000.00	23,830.43	52.3
01-53311-3402 HWY/ST MAINT OP SUP-	3,123.73	24,382.10	48,000.00	23,617.90	50.8
01-53311-3403 HWY/ST MAINT OP SUP-SALT	.00	26,238.51	50,000.00	23,761.49	52.5
01-53311-3404 HWY/ST MAINT OP SUP-	.00	.00	50,000.00	50,000.00	.0
01-53311-3405 HWY/ST MAINT OP SUP-ST.MAIN	1,625.48	7,515.47	58,000.00	50,484.53	13.0
01-53311-3406 HWY/ST MAINT OP SUP-C&G MNT	1,285.00	1,285.00	20,000.00	18,715.00	6.4
01-53311-3408 HWY/ST MAINT OP SUP-	1,237.77	2,337.67	12,000.00	9,662.33	19.5
01-53311-3409 HWY/ST MAINT OP SUP-	122.18	1,751.22	13,400.00	11,648.78	13.1
01-53311-3500 GENERAL HWY/ST REPAIR & MAINT	.00	350.00	.00	( 350.00)	.0
01-53311-3501 HWY/ST MAINT REP/MAI	.00	.00	18,000.00	18,000.00	.0
01-53311-3502 HWY/ST MAINT REP/MAI	248.48	6,448.11	35,000.00	28,551.89	18.4
01-53311-3508 HWY/ST MAINT REP/MAI	1,949.65	31,462.36	15,000.00	( 16,462.36)	209.8
01-53311-3512 HWY/ST MAINT REP/MAI	.00	1,011.72	49,000.00	47,988.28	2.1
<b>TOTAL HWY/STREET EXPENSES</b>	<b>92,009.77</b>	<b>547,264.25</b>	<b>1,180,365.00</b>	<b>633,100.75</b>	<b>46.4</b>
<u>STREET LIGHTING EXPENSES</u>					
01-53420-2900 STREET LIGHTING SERV CONTRACT	10,931.22	55,126.84	145,000.00	89,873.16	38.0
<b>TOTAL STREET LIGHTING EXPENSES</b>	<b>10,931.22</b>	<b>55,126.84</b>	<b>145,000.00</b>	<b>89,873.16</b>	<b>38.0</b>
<u>SIDEWALK EXPENSES</u>					
01-53432-2900 SIDEWALK MAINT SERV CONTRACT	.00	300.00	35,000.00	34,700.00	.9
01-53432-3400 SIDEWALK MAINT OPER SUPPLIES	.00	.00	500.00	500.00	.0
<b>TOTAL SIDEWALK EXPENSES</b>	<b>.00</b>	<b>300.00</b>	<b>35,500.00</b>	<b>35,200.00</b>	<b>.9</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM SEWER EXPENSES</u>					
01-53441-1130 STRM SEWR MAINT SAL- OPERATION	592.70	796.06	.00	( 796.06)	.0
01-53441-1330 STRM SEWR MAINT LIFE INSURANCE	.29	.29	.00	( .29)	.0
01-53441-3400 STRM SEWR MAINT OPER SUPPLIES	.00	.00	16,000.00	16,000.00	.0
TOTAL STORM SEWER EXPENSES	592.99	796.35	16,000.00	15,203.65	5.0
<u>AIRPORT EXPENSES</u>					
01-53510-1130 AIRPORT SAL-OPERATION	564.00	1,562.52	12,400.00	10,837.48	12.6
01-53510-1140 AIRPORT OVERTIME	.00	.00	500.00	500.00	.0
01-53510-1310 AIRPORT WIS RETIREMENT	36.66	91.65	838.00	746.35	10.9
01-53510-1320 AIRPORT SOCIAL SECURITY	41.06	102.64	987.00	884.36	10.4
01-53510-2200 AIRPORT UTIL-GAS	34.61	259.58	400.00	140.42	64.9
01-53510-2210 AIRPORT UTIL-ELECTRIC	232.46	1,126.88	3,000.00	1,873.12	37.6
01-53510-2220 AIRPORT UTIL-W&S	34.14	129.22	350.00	220.78	36.9
01-53510-2230 AIRPORT UTIL-TELEPHONE	32.60	279.41	750.00	470.59	37.3
01-53510-2240 AIRPORT UTIL-CBL/INT	100.55	502.75	1,200.00	697.25	41.9
01-53510-2900 AIRPORT SERVICE CONTRACT	1,642.00	1,642.00	2,000.00	358.00	82.1
01-53510-3400 AIRPORT OPERATING SUPPLIES	8.34	25.94	1,250.00	1,224.06	2.1
01-53510-3430 AIRPORT FUEL	30.09	6,440.74	15,000.00	8,559.26	42.9
01-53510-3500 AIRPORT REPAIR & MAINTENANCE	.00	2,717.07	10,000.00	7,282.93	27.2
TOTAL AIRPORT EXPENSES	2,756.51	14,880.40	48,675.00	33,794.60	30.6
<u>REFUSE EXPENSES</u>					
01-53620-1130 REFUSE & GARB SAL-OPERATION	3,335.02	14,941.97	137,000.00	122,058.03	10.9
01-53620-1140 REFUSE & GARB OVERTIME	.00	.00	600.00	600.00	.0
01-53620-1250 REFUSE & GARB LONGEVITY	20.00	101.48	420.00	318.52	24.2
01-53620-1290 REFUSE & GARBAGE NON-ELECT	.00	.00	3,000.00	3,000.00	.0
01-53620-1310 REFUSE & GARB WIS RETIREMENT	1,824.47	9,270.89	8,944.00	( 326.89)	103.7
01-53620-1320 REFUSE & GARB SOCIAL SECURITY	364.06	1,794.62	10,526.00	8,731.38	17.1
01-53620-1330 REFUSE & GARB LIFE INSURANCE	2.57	13.87	94.00	80.13	14.8
01-53620-1340 REFUSE & GARB MED HEALTH	1,296.23	6,303.30	48,252.00	41,948.70	13.1
01-53620-3200 REFUSE & GARB PUB & SUB	232.33	232.33	1,000.00	767.67	23.2
01-53620-3400 REFUSE & GARB OPER SUPPLIES	2,281.36	7,413.63	13,000.00	5,586.37	57.0
01-53620-3500 REFUSE & GARB REPAIR	.00	2,321.49	9,000.00	6,678.51	25.8
01-53620-3502 GEN REFUSE & GARB REP/MAINT	.00	.00	1,000.00	1,000.00	.0
TOTAL REFUSE EXPENSES	9,356.04	42,393.58	232,836.00	190,442.42	18.2
<u>SOLID WASTE EXPENSES</u>					
01-53630-2100 SOLID WSTE DISP PROF SERVICE	2,791.86	15,076.11	50,000.00	34,923.89	30.2
01-53630-5300 SOLID WSTE DISP RENT	13,110.00	75,155.00	150,000.00	74,845.00	50.1
TOTAL SOLID WASTE EXPENSES	15,901.86	90,231.11	200,000.00	109,768.89	45.1

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECYCLING EXPENSES</u>					
01-53635-1130	3,578.16	19,665.02	23,150.00	3,484.98	85.0
01-53635-1250	.00	9.03	240.00	230.97	3.8
01-53635-1310	173.83	952.11	1,505.00	552.89	63.3
01-53635-1320	183.32	1,006.88	1,771.00	764.12	56.9
01-53635-1330	4.36	23.39	10.00	( 13.39)	233.9
01-53635-1340	2,063.89	11,026.59	12,124.00	1,097.41	91.0
01-53635-1350	.00	.00	62.00	62.00	.0
01-53635-2900	1,055.55	4,027.91	40,000.00	35,972.09	10.1
01-53635-3200	.00	.00	500.00	500.00	.0
01-53635-3400	1,000.00	3,657.16	13,000.00	9,342.84	28.1
01-53635-3500	1,698.50	1,698.50	5,000.00	3,301.50	34.0
TOTAL RECYCLING EXPENSES	9,757.61	42,066.59	97,362.00	55,295.41	43.2
<u>NUISANCE CONTROL EXPENSES</u>					
01-53640-2900	.00	430.00	5,000.00	4,570.00	8.6
01-53640-3200	.00	.00	500.00	500.00	.0
TOTAL NUISANCE CONTROL EXPENSES	.00	430.00	5,500.00	5,070.00	7.8
<u>CHIPPER EXPENSES</u>					
01-53645-1130	.00	.00	23,150.00	23,150.00	.0
01-53645-1140	.00	.00	300.00	300.00	.0
01-53645-1250	.00	.00	120.00	120.00	.0
01-53645-1310	.00	.00	1,505.00	1,505.00	.0
01-53645-1320	.00	.00	1,771.00	1,771.00	.0
01-53645-1330	.00	.00	100.00	100.00	.0
01-53645-1340	.00	.00	12,124.00	12,124.00	.0
01-53645-2900	.00	3,286.25	.00	( 3,286.25)	.0
01-53645-3200	.00	.00	500.00	500.00	.0
01-53645-3400	.00	2,491.98	2,500.00	8.02	99.7
01-53645-3500	.00	.00	1,000.00	1,000.00	.0
TOTAL CHIPPER EXPENSES	.00	5,778.23	43,070.00	37,291.77	13.4
<u>LIBRARY EXPENSES</u>					
01-55110-3100	.00	194.05	.00	( 194.05)	.0
TOTAL LIBRARY EXPENSES	.00	194.05	.00	( 194.05)	.0



CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER PARKS EXPENSES</u>					
01-55200-1100 OTHER PARKS SAL-MANAGERIAL	1,873.92	9,348.97	24,375.00	15,026.03	38.4
01-55200-1110 OTHER PARKS SAL-SUPERVISORY	4,313.60	21,534.40	56,150.00	34,615.60	38.4
01-55200-1130 OTHER PARKS SAL-OPERATION	3,912.00	19,530.00	89,000.00	69,470.00	21.9
01-55200-1140 OTHER PARKS OVERTIME	.00	.00	200.00	200.00	.0
01-55200-1250 OTHER PARKS LONGEVITY	134.50	723.50	2,400.00	1,676.50	30.2
01-55200-1310 OTHER PARKS WIS RETIREMENT	665.21	3,323.88	11,019.00	7,695.12	30.2
01-55200-1320 OTHER PARKS SOCIAL SECURITY	752.73	3,761.10	12,969.00	9,207.90	29.0
01-55200-1330 OTHER PARKS LIFE INSURANCE	17.68	88.36	622.00	533.64	14.2
01-55200-1340 OTHER PARKS MED HEALTH	3,165.13	15,825.64	60,000.00	44,174.36	26.4
01-55200-2200 OTHER PARKS UTIL-GAS	110.72	5,138.11	5,000.00	( 138.11)	102.8
01-55200-2210 OTHER PARKS UTIL-ELECTRIC	1,106.34	6,300.97	14,000.00	7,699.03	45.0
01-55200-2220 OTHER PARKS UTIL-W&S	418.94	2,333.42	10,000.00	7,666.58	23.3
01-55200-2230 OTHER PARKS UTIL-TELEPHONE	301.19	1,395.87	1,200.00	( 195.87)	116.3
01-55200-2240 OTHER PARKS UTIL-CABLE	.00	.00	1,100.00	1,100.00	.0
01-55200-3100 OTHER PARKS OFFICE SUPPLIES	.00	.00	50.00	50.00	.0
01-55200-3250 OTHER PARKS ASSOC DUES	.00	.00	150.00	150.00	.0
01-55200-3350 OTHER PARKS TRAINING	.00	.00	200.00	200.00	.0
01-55200-3400 OTHER PARKS OPER SUPPLIES	1,766.53	9,690.12	30,000.00	20,309.88	32.3
01-55200-3500 OTHER PARKS REPAIR & MAINT	1,201.40	5,209.55	23,000.00	17,790.45	22.7
<b>TOTAL OTHER PARKS EXPENSES</b>	<b>19,739.89</b>	<b>104,203.89</b>	<b>341,435.00</b>	<b>237,231.11</b>	<b>30.5</b>
<u>RECREATION PROGRAM EXPENSES</u>					
01-55300-1100 REC PROGRAMS SAL-MANAGERIAL	2,810.88	14,023.43	36,550.00	22,526.57	38.4
01-55300-1130 REC PROGRAMS SAL-OPERATION	2,335.88	9,093.59	38,000.00	28,906.41	23.9
01-55300-1250 REC PROGRAMS LONGEVITY	29.25	155.25	320.00	164.75	48.5
01-55300-1310 REC PROGRAMS WIS RETIREMENT	184.60	942.64	2,376.00	1,433.36	39.7
01-55300-1320 REC PROGRAMS SOCIAL SECURITY	386.54	1,733.21	5,703.00	3,969.79	30.4
01-55300-1330 REC PROGRAMS LIFE INSURANCE	3.41	19.69	73.00	53.31	27.0
01-55300-1340 REC PROGRAMS MED HEALTH	906.10	4,530.49	10,912.00	6,381.51	41.5
01-55300-1350 REC PROGRAMS INCOME	.00	.00	15.00	15.00	.0
01-55300-2100 REC PROGRAMS PROF SERVICE	.00	.00	10,000.00	10,000.00	.0
01-55300-2200 REC PROGRAMS UTIL - GAS	.00	110.29	.00	( 110.29)	.0
01-55300-2210 REC PROGRAMS UTIL-ELECTRIC	17.02	33.91	1,200.00	1,166.09	2.8
01-55300-2220 REC PROGRAMS UTIL-W&S	221.39	577.86	2,200.00	1,622.14	26.3
01-55300-2230 REC PROGRAMS UTIL-TELEPHONE	.00	193.03	1,200.00	1,006.97	16.1
01-55300-3100 REC PROGRAMS OFFICE SUPPLIES	6.37	64.78	110.00	45.22	58.9
01-55300-3250 REC PROGRAMS ASSN DUES	.00	.00	160.00	160.00	.0
01-55300-3400 REC PROGRAMS OPER SUPPLIES	404.46	2,539.92	9,000.00	6,460.08	28.2
<b>TOTAL RECREATION PROGRAM EXPENSES</b>	<b>7,305.90</b>	<b>34,018.09</b>	<b>117,819.00</b>	<b>83,800.91</b>	<b>28.9</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PARK EXPENSES</u>					
01-55401-1100 RECREATION PARK SAL-MANAGERIAL	936.96	4,674.48	12,250.00	7,575.52	38.2
01-55401-1130 RECREATION PARK SAL- OPERATION	3,640.00	18,161.20	47,400.00	29,238.80	38.3
01-55401-1140 RECREATION PARK SAL-OT	.00	.00	600.00	600.00	.0
01-55401-1250 RECREATION PARK LONGEVITY	39.75	221.75	500.00	278.25	44.4
01-55401-1290 RECREATION PARK NON-ELECT	250.00	750.00	.00	( 750.00)	.0
01-55401-1310 RECREATION PARK WIS RETIREMENT	300.08	1,498.73	3,877.00	2,378.27	38.7
01-55401-1320 RECREATION PARK SS	369.17	1,805.55	4,563.00	2,757.45	39.6
01-55401-1330 RECREATION PARK LIFE INSURANCE	22.66	113.34	268.00	154.66	42.3
01-55401-1340 RECREATION PARK MED HEALTH	302.04	1,510.17	27,885.00	26,374.83	5.4
01-55401-2200 RECREATION PARK UTIL - GAS	2,331.68	16,951.48	20,000.00	3,048.52	84.8
01-55401-2210 RECREATION PARK UTIL - ELEC	1,970.42	12,201.13	30,000.00	17,798.87	40.7
01-55401-2220 RECREATION PARK UTIL - W&S	1,188.18	6,936.42	19,000.00	12,063.58	36.5
01-55401-2230 GEN RECREATION PARK UTIL-TELE	.00	.00	1,500.00	1,500.00	.0
01-55401-3400 RECREATION PARK OPER SUPPLIES	180.66	3,154.17	9,000.00	5,845.83	35.1
01-55401-3500 RECREATION PARK REPAIR/MAINT	505.67	3,679.11	9,000.00	5,320.89	40.9
<b>TOTAL RECREATION PARK EXPENSES</b>	<b>12,037.27</b>	<b>71,657.53</b>	<b>185,843.00</b>	<b>114,185.47</b>	<b>38.6</b>
<u>AQUATIC CENTER EXPENSES</u>					
01-55402-1100 AQUATIC CENTER SAL-MANAGERIAL	624.64	3,116.32	8,120.00	5,003.68	38.4
01-55402-1130 AQUATIC CENTER SAL-OPERATION	.00	.00	65,000.00	65,000.00	.0
01-55402-1140 AQUATIC CENTER OVERTIME	.00	.00	1,000.00	1,000.00	.0
01-55402-1250 AQUATIC CENTER LONGEVITY	6.50	34.50	120.00	85.50	28.8
01-55402-1310 AQUATIC CENTER WIS RETIREMENT	41.04	204.87	528.00	323.13	38.8
01-55402-1320 AQUATIC CENTER SOCIAL SECURITY	46.15	230.50	5,670.00	5,439.50	4.1
01-55402-1330 AQUATIC CENTER LIFE INSURANCE	.76	3.80	12.00	8.20	31.7
01-55402-1340 AQUATIC CENTER MED HEALTH	201.35	1,006.80	2,425.00	1,418.20	41.5
01-55402-2200 AQUATIC CENTER UTIL- GAS	137.70	1,431.82	3,000.00	1,568.18	47.7
01-55402-2210 AQUATIC CENTER UTIL- ELEC	122.31	608.38	12,000.00	11,391.62	5.1
01-55402-2220 AQUATIC CENTER UTIL - W & S	2,492.31	3,957.46	20,000.00	16,042.54	19.8
01-55402-2230 AQUATIC CENTER UTIL- TELEPHONE	398.54	790.26	1,300.00	509.74	60.8
01-55402-3400 AQUATIC CENTER OPER SUPPLIES	3.03	496.80	23,000.00	22,503.20	2.2
01-55402-3500 AQUATIC CENTER REPAIR/MAINT	.00	33.06	8,000.00	7,966.94	.4
<b>TOTAL AQUATIC CENTER EXPENSES</b>	<b>4,074.33</b>	<b>11,914.57</b>	<b>150,175.00</b>	<b>138,260.43</b>	<b>7.9</b>
<u>CDBG EXPENSES</u>					
01-56600-1100 CDBG-ADMIN SAL-MANAGERIAL	3,338.24	6,676.48	.00	( 6,676.48)	.0
01-56600-1250 CDBG-ADMIN LONGEVITY	60.00	120.00	.00	( 120.00)	.0
01-56600-1310 CDBG-ADMIN WIS RETIREMENT	220.89	441.78	.00	( 441.78)	.0
01-56600-1320 CDBG-ADMIN SOCIAL SECURITY	251.85	503.70	.00	( 503.70)	.0
01-56600-1330 CDBG-ADMIN LIFE INSURANCE	27.28	54.56	.00	( 54.56)	.0
01-56600-1340 CDBG-ADMIN MED HEALTH	654.28	1,308.67	.00	( 1,308.67)	.0
<b>TOTAL CDBG EXPENSES</b>	<b>4,552.54</b>	<b>9,105.19</b>	<b>.00</b>	<b>( 9,105.19)</b>	<b>.0</b>

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION &amp; DEVELOPMENT EXP</u>					
01-56900-2100	837.50	837.50	9,000.00	8,162.50	9.3
01-56900-3100	.00	.00	120.00	120.00	.0
01-56900-3200	.00	140.14	400.00	259.86	35.0
	<u>837.50</u>	<u>977.64</u>	<u>9,520.00</u>	<u>8,542.36</u>	<u>10.3</u>
<u>LAW ENFORCEMENT OUTLAY EXPENSE</u>					
01-57210-8300	.00	12,635.82	31,700.00	19,064.18	39.9
	<u>.00</u>	<u>12,635.82</u>	<u>31,700.00</u>	<u>19,064.18</u>	<u>39.9</u>
<u>FIRE EQUIPMENT EXPENSES</u>					
01-57220-8300	.00	8,898.76	.00	( 8,898.76)	.0
	<u>.00</u>	<u>8,898.76</u>	<u>.00</u>	<u>( 8,898.76)</u>	<u>.0</u>
<u>DEPARTMENT 800</u>					
01-59800-7340	.00	.00	14,000.00	14,000.00	.0
01-59800-7360	.00	.00	65,000.00	65,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>79,000.00</u>	<u>79,000.00</u>	<u>.0</u>
	<u>529,863.24</u>	<u>3,119,934.25</u>	<u>8,044,777.00</u>	<u>4,924,842.75</u>	<u>38.8</u>
	<u>( 395,197.16)</u>	<u>1,388,573.10</u>	<u>2.00</u>	<u>( 1,388,571.10)</u>	<u>69428</u>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

LAKE DISTRICT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
02-41110 GENERAL PROPERTY TAX	.00	180,683.00	180,683.00	.00	100.0
02-41320 LIEU TAX-OTHER TAX EXEMPT	.00	8.78	5.00	( 3.78)	175.6
TOTAL TAXES	.00	180,691.78	180,688.00	( 3.78)	100.0
<u>FEDERAL &amp; STATE GRANTS</u>					
02-43410 STATE SHARED REVENUE	622.72	622.72	850.00	227.28	73.3
TOTAL FEDERAL & STATE GRANTS	622.72	622.72	850.00	227.28	73.3
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
02-48110 INTEREST INCOME	105.52	473.53	1,000.00	526.47	47.4
02-48500 DONATIONS	.00	750.00	.00	( 750.00)	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	105.52	1,223.53	1,000.00	( 223.53)	122.4
TOTAL FUND REVENUE	728.24	182,538.03	182,538.00	( .03)	100.0

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

LAKE DISTRICT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ILLEGAL TAXES EXPENSES</u>					
02-51910-3400 ILLEGAL TAXES OPERATION	.00	.00	20.00	20.00	.0
TOTAL ILLEGAL TAXES EXPENSES	.00	.00	20.00	20.00	.0
<u>LAKE DISTRICT EXPENSES</u>					
02-56910-1130 LAKE SAL-OPERATIONS	.00	25.42	9,750.00	9,724.58	.3
02-56910-1140 LAKE OVERTIME	293.40	715.16	.00	( 715.16)	.0
02-56910-1250 LAKE LONGEVITY	.00	.00	48.00	48.00	.0
02-56910-1310 LAKE WIS RETIREMENT	.00	.00	634.00	634.00	.0
02-56910-1320 LAKE SOCIAL SECURITY	.00	.00	746.00	746.00	.0
02-56910-1330 LAKE WIS LIFE INSURANCE	.00	.00	80.00	80.00	.0
02-56910-1340 LAKE WIS HEALTH INSURANCE	.00	.00	2,450.00	2,450.00	.0
02-56910-2100 LAKE PROF SERVICES	.00	.00	20,000.00	20,000.00	.0
02-56910-2210 LAKE UTIL-ELECTRIC	140.53	2,568.81	3,500.00	931.19	73.4
02-56910-2230 LAKE UTIL-TELEPHONE	129.64	322.96	800.00	477.04	40.4
02-56910-3200 LAKE PUB & SUBSCRIPTION	.00	.00	200.00	200.00	.0
02-56910-3250 LAKE ASSN DUES	.00	750.00	750.00	.00	100.0
02-56910-3300 LAKE TRAVEL	.00	.00	500.00	500.00	.0
02-56910-3350 LAKE TRAINING	.00	.00	500.00	500.00	.0
02-56910-3400 LAKE OPERATING SUP	.00	.00	500.00	500.00	.0
02-56910-3500 LAKE REPAIR & MAINTENANCE	830.90	4,757.09	140,000.00	135,242.91	3.4
02-56910-5100 LAKE LIABILITY INSURANCE	138.90	800.02	660.00	( 140.02)	121.2
02-56910-5110 LAKE PROPERTY INSURANCE	.00	.00	1,000.00	1,000.00	.0
02-56910-5120 LAKE WORKER COMP INSURANCE	4.32	188.93	400.00	211.07	47.2
TOTAL LAKE DISTRICT EXPENSES	1,537.69	10,128.39	182,518.00	172,389.61	5.6
TOTAL FUND EXPENDITURES	1,537.69	10,128.39	182,538.00	172,409.61	5.6
NET REVENUE OVER EXPENDITURES	( 809.45)	172,409.64	.00	( 172,409.64)	.0

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

AMBULANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FEDERAL &amp; STATE GRANTS</u>					
03-43550 STATE GRANT AMBULANCE	.00	7,377.62	6,000.00	( 1,377.62)	123.0
TOTAL FEDERAL & STATE GRANTS	.00	7,377.62	6,000.00	( 1,377.62)	123.0
<u>PUBLIC CHARGES</u>					
03-46100 GEN GOVERNMENT PUBLIC CHARGES	.00	42.21	250.00	207.79	16.9
03-46230 AMBULANCE FEES	88,889.60	1,864,870.23	4,200,000.00	2,335,129.77	44.4
TOTAL PUBLIC CHARGES	88,889.60	1,864,912.44	4,200,250.00	2,335,337.56	44.4
<u>OTHER GOVERNMENT CHARGES</u>					
03-47324 AMBULANCE SERVICES	289,155.00	289,399.00	301,470.00	12,071.00	96.0
TOTAL OTHER GOVERNMENT CHARGES	289,155.00	289,399.00	301,470.00	12,071.00	96.0
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
03-48110 INTEREST INCOME	1.01	84.12	5,000.00	4,915.88	1.7
03-48302 SALE OF AMBULANCE EQUIP & PROP	.00	.00	5,000.00	5,000.00	.0
03-48500 DONATIONS	.00	2,870.00	4,333.00	1,463.00	66.2
03-48502 DONATIONS ANDRES/EARLE	.00	.00	3,000.00	3,000.00	.0
03-48900 OTHER MISCELLANEOUS	.00	107.03	1,000.00	892.97	10.7
TOTAL INTEREST & MISCELLANEOUS REVEN	1.01	3,061.15	18,333.00	15,271.85	16.7
TOTAL FUND REVENUE	378,045.61	2,164,750.21	4,526,053.00	2,361,302.79	47.8

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

AMBULANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AMBULANCE EXPENSES</u>					
03-52300-1100	AMBULANCE SAL-MANAGERIAL	( 3,635.70)	19,965.40	51,500.00	31,534.60 38.8
03-52300-1110	AMBULANCE SAL-SUPER	5,232.00	26,100.80	68,100.00	41,999.20 38.3
03-52300-1120	AMBULANCE SAL-SUPPOR	5,849.61	28,358.10	67,000.00	38,641.90 42.3
03-52300-1130	AMBULANCE SAL-OPERATION	54,949.40	229,295.61	525,000.00	295,704.39 43.7
03-52300-1140	AMBULANCE OVERTIME	26,877.42	127,489.98	400,000.00	272,510.02 31.9
03-52300-1250	AMBULANCE LONGEVITY	162.00	777.00	1,740.00	963.00 44.7
03-52300-1280	AMBULANCE HOLIDAY	200.00	9,750.29	30,000.00	20,249.71 32.5
03-52300-1290	AMBULANCE NON-ELECT COMP	550.00	2,650.00	5,400.00	2,750.00 49.1
03-52300-1310	AMBULANCE WIS RETIREMENT	10,092.35	49,724.65	133,392.00	83,667.35 37.3
03-52300-1320	AMBULANCE SOCIAL SECURITY	6,307.04	31,394.64	85,037.00	53,642.36 36.9
03-52300-1330	AMBULANCE LIFE INSURANCE	107.42	530.49	1,047.00	516.51 50.7
03-52300-1340	AMBULANCE MED HEALTH	21,272.65	102,756.60	250,000.00	147,243.40 41.1
03-52300-1360	AMBULANCE ACC/SICK INSURANCE	.00	.00	3,000.00	3,000.00 .0
03-52300-1390	AMBULANCE OTHER EMP BENEFITS	.00	3,750.00	17,000.00	13,250.00 22.1
03-52300-2100	AMBULANCE PROF SERVICE	684.87	6,373.13	7,000.00	626.87 91.0
03-52300-2200	AMBULANCE UTIL-GAS	88.44	1,051.55	1,800.00	748.45 58.4
03-52300-2210	AMBULANCE UTIL-ELECT	383.02	1,996.71	6,000.00	4,003.29 33.3
03-52300-2220	AMBULANCE UTIL-W&S	124.57	730.24	1,800.00	1,069.76 40.6
03-52300-2230	AMBULANCE UTIL-TELEPHONE	991.04	4,056.67	8,600.00	4,543.33 47.2
03-52300-2900	AMBULANCE SERVICE CONTRACT	386.96	10,987.25	22,000.00	11,012.75 49.9
03-52300-3100	AMBULANCE OFFICE SUPPLIES	1,261.54	4,629.71	7,000.00	2,370.29 66.1
03-52300-3200	AMBULANCE PUB & SUBSCRIPITON	140.00	885.68	500.00	( 385.68) 177.1
03-52300-3250	AMBULANCE ASSN DUES	.00	.00	500.00	500.00 .0
03-52300-3300	AMBULANCE TRAVEL	.00	211.46	2,500.00	2,288.54 8.5
03-52300-3350	AMBULANCE TRAINING	.00	3,801.37	12,000.00	8,198.63 31.7
03-52300-3400	AMBULANCE OPERATING	2,715.05	51,290.77	130,000.00	78,709.23 39.5
03-52300-3401	AMBULANCE OPER - FUEL	6,159.94	11,896.93	.00	( 11,896.93) .0
03-52300-3402	AMBULANCE OPER - MED SUPPLIES	3,654.84	9,946.01	.00	( 9,946.01) .0
03-52300-3500	AMBULANCE REPAIR & MAINTENANCE	3,272.15	14,362.87	20,000.00	5,637.13 71.8
03-52300-3930	AMBULANCE BAD DEBT	.00	3,607.36	400,000.00	396,392.64 .9
03-52300-3950	AMBULANCE DISALLOWED	175,409.07	853,558.50	1,600,000.00	746,441.50 53.4
03-52300-5100	AMBULANCE LIABILITY INSURANCE	1,419.54	8,243.76	7,500.00	( 743.76) 109.9
03-52300-5110	AMBULANCE PROPERTY INSURANCE	.00	.00	1,200.00	1,200.00 .0
03-52300-5120	AMBULANCE WORKER COMP	648.12	24,317.91	35,000.00	10,682.09 69.5
03-52300-5140	AMBULANCE AUTO INSURANCE	.00	3,966.00	6,000.00	2,034.00 66.1
03-52300-5160	AMBULANCE UNEMPLOYMENT	.00	.00	3,000.00	3,000.00 .0
	<b>TOTAL AMBULANCE EXPENSES</b>	<b>325,303.34</b>	<b>1,648,457.44</b>	<b>3,910,616.00</b>	<b>2,262,158.56 42.2</b>
<u>AMBULANCE OUT BUILDINGS EXPENS</u>					
03-57230-8300	AMBULANCE OUTLAY EQUIPMENT	.00	.00	100,000.00	100,000.00 .0
03-57230-8400	AMB AMBULANCE OUT VEHICLES	.00	45,495.00	200,000.00	154,505.00 22.8
	<b>TOTAL AMBULANCE OUT BUILDINGS EXPENS</b>	<b>.00</b>	<b>45,495.00</b>	<b>300,000.00</b>	<b>254,505.00 15.2</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>325,303.34</b>	<b>1,693,952.44</b>	<b>4,210,616.00</b>	<b>2,516,663.56 40.2</b>

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

AMBULANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	52,742.27	470,797.77	315,437.00	( 155,360.77)	149.3



CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

CDBG FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
04-48110 INTEREST INCOME	.00	.00	200.00	200.00	.0
04-48201 MISC ADMIN FEES	.00	2,161.48	4,000.00	1,838.52	54.0
04-48902 REVOLVING REHAB	.00	.00	30,000.00	30,000.00	.0
04-48903 LOAN INTEREST REPAYMENT	.00	.00	4,200.00	4,200.00	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	.00	2,161.48	38,400.00	36,238.52	5.6
TOTAL FUND REVENUE	.00	2,161.48	38,400.00	36,238.52	5.6

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

CDBG FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION EXPENSES</u>					
04-56600-1100 CDBG-ADMIN SAL-MANAGERIAL	834.56	4,176.96	6,000.00	1,823.04	69.6
04-56600-1250 CDBG-ADMIN LONGEVITY	15.00	75.00	150.00	75.00	50.0
04-56600-1310 CDBG-ADMIN WIS RETIREMENT	55.22	276.37	405.00	128.63	68.2
04-56600-1320 CDBG-ADMIN SOCIAL SECURITY	62.97	315.17	560.00	244.83	56.3
04-56600-1330 CDBG-ADMIN LIFE INSURANCE	6.82	34.10	45.00	10.90	75.8
04-56600-1340 CDBG-ADMIN MED HEALTH	163.58	817.90	1,000.00	182.10	81.8
04-56600-1350 CDBG-ADMIN INCOME CONT	.00	.00	15.00	15.00	.0
04-56600-2100 CDBG-ADMIN PROF SERVICE	.00	75.00	1,000.00	925.00	7.5
04-56600-2230 CDBG-ADMIN UTIL-TELEPHONE	.00	186.98	760.00	573.02	24.6
04-56600-3100 CDBG-ADMIN OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
04-56600-3200 CDBG-ADMIN PUB & SUBSCRIPTION	.00	.00	500.00	500.00	.0
04-56600-3350 CDBG-ADMIN TRAINING	.00	.00	50.00	50.00	.0
04-56600-5120 CDBG-ADMIN WORKER COMP	.06	2.80	50.00	47.20	5.6
04-56600-5300 CDBG-ADMIN RENT	.00	.00	2,520.00	2,520.00	.0
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>1,138.21</b>	<b>5,960.28</b>	<b>13,455.00</b>	<b>7,494.72</b>	<b>44.3</b>
<u>LOANS EXPENSES</u>					
04-56601-5700 CDBG-PROGRAM NEW LOAN	.00	.00	70,000.00	70,000.00	.0
<b>TOTAL LOANS EXPENSES</b>	<b>.00</b>	<b>.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,138.21</b>	<b>5,960.28</b>	<b>83,455.00</b>	<b>77,494.72</b>	<b>7.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 1,138.21)</b>	<b>( 3,798.80)</b>	<b>( 45,055.00)</b>	<b>( 41,256.20)</b>	<b>( 8.4)</b>

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

GRANTS & DONATIONS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
05-48500 DONATIONS	.00	3,750.00	.00	( 3,750.00)	.0
05-48502 GRANTS-ANDRES/EARLE	.00	.00	3,000.00	3,000.00	.0
05-48503 DONATIONS-K9	5,900.00	5,920.00	1,000.00	( 4,920.00)	592.0
05-48504 DONATIONS-WINNEBAGO PROJECT	.00	121,152.15	.00	( 121,152.15)	.0
05-48506 DONATIONS-BIKE RODEO	.00	500.00	4,500.00	4,000.00	11.1
05-48508 DONATIONS-SCOUT CABIN	.00	2,278.00	.00	( 2,278.00)	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	5,900.00	133,600.15	8,500.00	( 125,100.15)	1571.8
TOTAL FUND REVENUE	5,900.00	133,600.15	8,500.00	( 125,100.15)	1571.8

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

GRANTS & DONATIONS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAW ENFORCMENT EXPENSES</u>					
05-52100-3400 GRANTS & DONATI LAW ENFORCEMEN	225.00	600.00	.00	( 600.00)	.0
TOTAL LAW ENFORCMENT EXPENSES	225.00	600.00	.00	( 600.00)	.0
<u>COMM SERVICE EXPENSES</u>					
05-52110-3400 COMM SERVICE OPER SUPPLIES	104.95	1,087.88	7,500.00	6,412.12	14.5
TOTAL COMM SERVICE EXPENSES	104.95	1,087.88	7,500.00	6,412.12	14.5
<u>CANINE EXPENSES</u>					
05-52140-3400 GRANT & DON K9 OPER SUPPLIES	.00	984.00	.00	( 984.00)	.0
05-52140-8300 GRANTS & DONATI CANINE PROGRAM	.00	.00	1,000.00	1,000.00	.0
TOTAL CANINE EXPENSES	.00	984.00	1,000.00	16.00	98.4
TOTAL FUND EXPENDITURES	329.95	2,671.88	8,500.00	5,828.12	31.4
NET REVENUE OVER EXPENDITURES	5,570.05	130,928.27	.00	( 130,928.27)	.0

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

INDUSTRIAL DEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS IN</u>					
06-49200 TRANSFER FROM OTHER FUNDS	.00	.00	40,000.00	40,000.00	.0
TOTAL TRANSFERS IN	.00	.00	40,000.00	40,000.00	.0
TOTAL FUND REVENUE	.00	.00	40,000.00	40,000.00	.0

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

INDUSTRIAL DEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT EXPENSES</u>					
06-56700-1100 ED SAL - MANAGERIAL	.00	.00	11,050.00	11,050.00	.0
06-56700-1310 ED WIS RETIREMENT	.00	.00	718.00	718.00	.0
06-56700-1320 ED SOCIAL SECURITY	.00	.00	845.00	845.00	.0
06-56700-1330 ED LIFE INSURANCE	.00	.00	30.00	30.00	.0
06-56700-1340 ED MED HEALTH INSURANCE	.00	.00	985.00	985.00	.0
06-56700-2100 ECONOMIC DEVEL PROF SERVICE	.00	1,177.50	5,500.00	4,322.50	21.4
06-56700-3100 ECON DEV OFFICE SUPPLIES	.00	.00	4,000.00	4,000.00	.0
06-56700-3250 ECON DEV ASOC DUES	.00	.00	200.00	200.00	.0
06-56700-3300 ECON DEV TRAVEL	.00	.00	2,500.00	2,500.00	.0
06-56700-3350 ECON DEV TRAINING	.00	.00	2,500.00	2,500.00	.0
06-56700-3400 ED OPERATING SUPPLIES	.00	180.00	11,500.00	11,320.00	1.6
<b>TOTAL ECONOMIC DEVELOPMENT EXPENSES</b>	<b>.00</b>	<b>1,357.50</b>	<b>39,828.00</b>	<b>38,470.50</b>	<b>3.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>1,357.50</b>	<b>39,828.00</b>	<b>38,470.50</b>	<b>3.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>.00</b>	<b>( 1,357.50)</b>	<b>172.00</b>	<b>1,529.50</b>	<b>(789.2)</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
07-41110 GENERAL PROPERTY TAX	.00	1,060,627.77	1,057,432.00	( 3,195.77)	100.3
07-41810 DEBT SERVICE INT-DEL RE TAXES	.00	41,282.10	.00	( 41,282.10)	.0
TOTAL TAXES	.00	1,101,909.87	1,057,432.00	( 44,477.87)	104.2
<u>SPECIAL ASSESSMENTS</u>					
07-42300 STREETS SPEC ASMT	.00	( 493.28)	493.00	986.28	(100.1)
07-42400 CURB & GUTTER-SPEC ASMT	.00	( 571.30)	250.00	821.30	(228.5)
07-42500 SIDEWALK-SPEC ASSESS	.00	( 1,653.80)	1,500.00	3,153.80	(110.3)
TOTAL SPECIAL ASSESSMENTS	.00	( 2,718.38)	2,243.00	4,961.38	(121.2)
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
07-48110 INTEREST INCOME	51.77	114.29	250.00	135.71	45.7
07-48130 INT-SPEC ASSESS & SPEC CHARGES	.00	( 477.39)	350.00	827.39	(136.4)
07-48600 WATER ADV INT & FISC CH	.00	.00	91,370.00	91,370.00	.0
07-48601 TID ADVANCE INTEREST	.00	.00	122,649.00	122,649.00	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	51.77	( 363.10)	214,619.00	214,982.10	( .2)
<u>TRANSFERS IN</u>					
07-49200 TRANSFER FROM OTHER FUNDS	.00	( 290,962.19)	665,000.00	955,962.19	( 43.8)
07-49210 TRANSFER FROM WATER	.00	.00	474,659.00	474,659.00	.0
TOTAL TRANSFERS IN	.00	( 290,962.19)	1,139,659.00	1,430,621.19	( 25.5)
TOTAL FUND REVENUE	51.77	807,866.20	2,413,953.00	1,606,086.80	33.5

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRINCIPAL EXPENSES</u>					
07-58100-6320 PRINCIPAL SUPERFUND	.00	.00	52,632.00	52,632.00	.0
07-58100-6390 PRIN PYMT 2013A	.00	150,000.00	150,000.00	.00	100.0
07-58100-6400 PRIN PYMT 2014016	.00	72,081.84	72,082.00	.16	100.0
07-58100-6410 PRIN PYMT 2014015	.00	46,197.09	46,197.00	(.09)	100.0
07-58100-6420 PRIN PYMT 2014039	.00	41,467.81	41,468.00	.19	100.0
07-58100-6430 PRIN PYMT 2014A	.00	.00	655,000.00	655,000.00	.0
07-58100-6470 PRIN PYMT 2017A	.00	310,000.00	310,000.00	.00	100.0
07-58100-6560 DEBT SERVICE PRINCIPAL 2020A	490,000.00	490,000.00	490,000.00	.00	100.0
07-58100-6561 DEBT SERVICE PRINCIPAL 2020B	.00	95,000.00	95,000.00	.00	100.0
07-58100-6562 DEBT SERVICE PRINCIPAL 2021A	.00	160,000.00	165,000.00	5,000.00	97.0
TOTAL PRINCIPAL EXPENSES	490,000.00	1,364,746.74	2,077,379.00	712,632.26	65.7
<u>INTEREST EXPENSES</u>					
07-58200-6390 INT PYMT 2013A	( 65.99)	3,000.53	4,613.00	1,612.47	65.1
07-58200-6400 INT PYMT 2014016	.00	4,019.19	4,019.00	(.19)	100.0
07-58200-6410 INT PYMT 2014015	.00	2,575.90	2,576.00	.10	100.0
07-58200-6420 INT PYMT 2014039	.00	2,739.36	2,739.00	(.36)	100.0
07-58200-6430 INT PYMT 2014A	8,187.50	8,187.50	16,375.00	8,187.50	50.0
07-58200-6470 INT PYMT 2017A	.00	78,727.50	166,591.00	87,863.50	47.3
07-58200-6560 DEBT SERVICE INTEREST 2020A	21,825.00	21,825.00	36,300.00	14,475.00	60.1
07-58200-6561 DEBT SERVICE INTEREST 2020B	.00	10,912.50	21,445.00	10,532.50	50.9
07-58200-6562 DEBT SERVICE INTEREST 2021A	.00	18,695.00	39,057.00	20,362.00	47.9
07-58200-6563 DEBT SERVICE INTEREST 2021B	.00	.00	22,088.00	22,088.00	.0
07-58200-6564 DEBT SERVICE INTEREST 2021C	.00	.00	14,450.00	14,450.00	.0
TOTAL INTEREST EXPENSES	29,946.51	150,682.48	330,253.00	179,570.52	45.6
<u>FISCAL CHARGES EXPENSES</u>					
07-58290-6320 FIS CHG SUPERFUND	.00	.00	527.00	527.00	.0
07-58290-6430 FIS CHG 2014A	.00	400.00	400.00	.00	100.0
07-58290-6470 FIS CHG 2017A	.00	.00	400.00	400.00	.0
07-58290-6560 FIS CHG 2020A	.00	400.00	400.00	.00	100.0
07-58290-6561 FIS CHG 2020B	.00	400.00	400.00	.00	100.0
07-58290-6562 FIS CHG 2021A	.00	.00	399.00	399.00	.0
07-58290-6563 FIS CHG 2021B	.00	.00	398.00	398.00	.0
07-58290-6564 FIS CHG 2021C	.00	.00	397.00	397.00	.0
TOTAL FISCAL CHARGES EXPENSES	.00	1,200.00	3,321.00	2,121.00	36.1
<u>ISSUANCE COSTS EXPENSES</u>					
07-59800-6000 BOND ISS COSTS DS	.00	.00	3,000.00	3,000.00	.0
TOTAL ISSUANCE COSTS EXPENSES	.00	.00	3,000.00	3,000.00	.0



CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

DEBT SERVICE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	519,946.51	1,516,629.22	2,413,953.00	897,323.78	62.8
NET REVENUE OVER EXPENDITURES	( 519,894.74)	( 708,763.02)	.00	708,763.02	.0

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
08-48110 INTEREST INCOME	56.96	120.90	2,500.00	2,379.10	4.8
08-48500 CAPITAL PROJECT DONATIONS	.00	.00	475,000.00	475,000.00	.0
08-48900 OTHER MISC REVENUE	.00	3,000.00	.00	( 3,000.00)	.0
<b>TOTAL INTEREST &amp; MISCELLANEOUS REVEN</b>	<b>56.96</b>	<b>3,120.90</b>	<b>477,500.00</b>	<b>474,379.10</b>	<b>.7</b>
<u>TRANSFERS IN</u>					
08-49100 PROCEEDS FROM LT DEBT	7,932,613.00	7,932,613.00	9,189,100.00	1,256,487.00	86.3
08-49200 TRANSFER FR OTHER FUNDS	.00	.00	480,000.00	480,000.00	.0
<b>TOTAL TRANSFERS IN</b>	<b>7,932,613.00</b>	<b>7,932,613.00</b>	<b>9,669,100.00</b>	<b>1,736,487.00</b>	<b>82.0</b>
<b>TOTAL FUND REVENUE</b>	<b>7,932,669.96</b>	<b>7,935,733.90</b>	<b>10,146,600.00</b>	<b>2,210,866.10</b>	<b>78.2</b>

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL OUTLAY EXPENSES</u>					
08-57190-8300 GEN GOVT OUTLAY EQUIPMENT	.00	.00	70,000.00	70,000.00	.0
TOTAL GENERAL OUTLAY EXPENSES	.00	.00	70,000.00	70,000.00	.0
<u>LAW ENFORCEMENT OUTLAY EXPENSE</u>					
08-57210-8200 LAW ENF BUILDINGS	.00	19,644.99	153,000.00	133,355.01	12.8
08-57210-8400 LAW ENF OUT VEHICLE	37,306.38	70,937.38	75,000.00	4,062.62	94.6
TOTAL LAW ENFORCEMENT OUTLAY EXPENSE	37,306.38	90,582.37	228,000.00	137,417.63	39.7
<u>FIRE PROTECTION OUTLAY EXPENSE</u>					
08-57220-8200 FIRE PROTECTION BUILDINGS	.00	400,000.00	6,000,000.00	5,600,000.00	6.7
TOTAL FIRE PROTECTION OUTLAY EXPENSE	.00	400,000.00	6,000,000.00	5,600,000.00	6.7
<u>HWY EQUIPMENT OUTLAY EXPENSES</u>					
08-57324-8300 CAPITAL PROJECT HWY EQUIP OUT	.00	.00	360,000.00	360,000.00	.0
TOTAL HWY EQUIPMENT OUTLAY EXPENSES	.00	.00	360,000.00	360,000.00	.0
<u>HWY/STREET OUTLAY EXPENSES</u>					
08-57331-8500 CAPITAL PROJECT HWY/STREET OUT	.00	48,805.25	1,370,000.00	1,321,194.75	3.6
TOTAL HWY/STREET OUTLAY EXPENSES	.00	48,805.25	1,370,000.00	1,321,194.75	3.6
<u>AIRPORT OUTLAY EXPENSES</u>					
08-57351-8100 CAPITAL PROJECT AIRPORT OUTLAY	.00	1,727.91	10,000.00	8,272.09	17.3
TOTAL AIRPORT OUTLAY EXPENSES	.00	1,727.91	10,000.00	8,272.09	17.3
<u>PARKS OUTLAY EXPENSES</u>					
08-57620-8100 CAP PROJ PARKS OUTLAY LAND	.00	47,489.30	125,000.00	77,510.70	38.0
08-57620-8200 CAP PROJ PARKS OUTLAY BUILDING	.00	.00	1,850,000.00	1,850,000.00	.0
08-57620-8300 PARKS OUTLAY EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
TOTAL PARKS OUTLAY EXPENSES	.00	47,489.30	1,990,000.00	1,942,510.70	2.4

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REC PARK OUTLAY EXPENSES</u>					
08-57621-8100 REC PARK OUTLAY LAND	.00	34,728.00	10,000.00	( 24,728.00)	347.3
08-57621-8200 REC PARK OUTLAY BUILDING	.00	.00	30,000.00	30,000.00	.0
08-57621-8300 REC PARK OUTLAY EQUIPMENT	.00	.00	28,600.00	28,600.00	.0
<b>TOTAL REC PARK OUTLAY EXPENSES</b>	<b>.00</b>	<b>34,728.00</b>	<b>68,600.00</b>	<b>33,872.00</b>	<b>50.6</b>
<u>AQUATIC CENTER OUTLAY EXPENSES</u>					
08-57622-8300 CAPITAL PROJECT AQUATIC CENTER	16,375.32	16,375.32	50,000.00	33,624.68	32.8
<b>TOTAL AQUATIC CENTER OUTLAY EXPENSES</b>	<b>16,375.32</b>	<b>16,375.32</b>	<b>50,000.00</b>	<b>33,624.68</b>	<b>32.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>53,681.70</b>	<b>639,708.15</b>	<b>10,146,600.00</b>	<b>9,506,891.85</b>	<b>6.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>7,878,988.26</b>	<b>7,296,025.75</b>	<b>.00</b>	<b>( 7,296,025.75)</b>	<b>.0</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

LIBRARY TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
10-41110 GENERAL PROPERTY TAX	.00	286,536.00	286,536.00	.00	100.0
TOTAL TAXES	.00	286,536.00	286,536.00	.00	100.0
<u>FEDERAL &amp; STATE GRANTS</u>					
10-43790 COUNTY AID FOR LIBRARY	.00	94,454.00	142,000.00	47,546.00	66.5
TOTAL FEDERAL & STATE GRANTS	.00	94,454.00	142,000.00	47,546.00	66.5
<u>FINES</u>					
10-45223 JUDGEMENT-OTHER EQUIPMENT	.00	.00	100.00	100.00	.0
TOTAL FINES	.00	.00	100.00	100.00	.0
<u>PUBLIC CHARGES</u>					
10-46710 LIBRARY REVENUE	285.10	2,415.93	1,000.00	( 1,415.93)	241.6
TOTAL PUBLIC CHARGES	285.10	2,415.93	1,000.00	( 1,415.93)	241.6
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
10-48110 INTEREST INCOME	.00	.00	4,000.00	4,000.00	.0
10-48500 DONATIONS	760.00	1,985.00	5,000.00	3,015.00	39.7
10-48502 LIBRARY TRUST DONATIONS-GRANTS	.00	.00	1,000.00	1,000.00	.0
10-48504 DONATIONS-FOUNTAIN	43.72	86.45	100.00	13.55	86.5
10-48507 DONATIONS-KRUKAR INT	.00	9,971.28	27,000.00	17,028.72	36.9
10-48900 MISC REVENUE	.00	3,424.66	.00	( 3,424.66)	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	803.72	15,467.39	37,100.00	21,632.61	41.7
<u>TRANSFERS IN</u>					
10-49300 FUND BALANCE APPLIED	.00	.00	25,000.00	25,000.00	.0
TOTAL TRANSFERS IN	.00	.00	25,000.00	25,000.00	.0
TOTAL FUND REVENUE	1,088.82	398,873.32	491,736.00	92,862.68	81.1

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

LIBRARY TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY EXPENSES</u>					
10-55110-1100 LIBRARY SAL-MANAGERIAL	6,048.35	30,041.74	76,450.00	46,408.26	39.3
10-55110-1120 LIBRARY SAL-SUPPORT	.00	222.23	2,400.00	2,177.77	9.3
10-55110-1130 LIBRARY SAL-OPERATION	15,031.49	79,857.58	195,000.00	115,142.42	41.0
10-55110-1140 LIBRARY OVERTIME	.00	403.96	.00	( 403.96)	.0
10-55110-1250 LIBRARY LONGEVITY	250.00	1,265.00	2,500.00	1,235.00	50.6
10-55110-1310 LIBRARY WIS RETIREMENT	1,265.05	6,648.01	17,800.00	11,151.99	37.4
10-55110-1320 LIBRARY SOCIAL SECURITY	1,534.14	8,063.95	20,950.00	12,886.05	38.5
10-55110-1330 LIBRARY LIFE INSURANCE	65.55	329.93	736.00	406.07	44.8
10-55110-1340 LIBRARY MED HEALTH INSURANCE	6,414.32	32,071.60	65,000.00	32,928.40	49.3
10-55110-2200 LIBRARY UTIL-GAS	299.85	2,661.32	4,000.00	1,338.68	66.5
10-55110-2210 LIBRARY UTIL-ELECTRIC	590.76	2,672.62	12,000.00	9,327.38	22.3
10-55110-2220 LIBRARY UTIL-W&S	114.78	792.54	1,900.00	1,107.46	41.7
10-55110-2230 LIBRARY UTIL-TELEPHONE	315.53	598.21	2,000.00	1,401.79	29.9
10-55110-2900 LIBRARY SERVICE CONTRACTS	1,406.41	4,374.60	13,000.00	8,625.40	33.7
10-55110-3100 LIBRARY OFFICE SUPPLIES	961.56	4,901.29	4,000.00	( 901.29)	122.5
10-55110-3250 LIBRARY ASOC DUES	.00	.00	100.00	100.00	.0
10-55110-3300 LIBRARY TRAVEL	.00	.00	500.00	500.00	.0
10-55110-3350 LIBRARY TRAINING	.00	.00	1,000.00	1,000.00	.0
10-55110-3420 LIBRARY ADULT DEPT BOOKS	976.57	10,220.50	26,000.00	15,779.50	39.3
10-55110-3440 LIBRARY E-BOOKS	.00	4,638.00	4,500.00	( 138.00)	103.1
10-55110-3460 LIBRARY CHILDRENS BOOKS	506.83	2,108.88	12,000.00	9,891.12	17.6
10-55110-3500 LIBRARY REPAIR & MAINTENANCE	.00	4,395.10	6,000.00	1,604.90	73.3
10-55110-5100 LIBRARY LIABILITY INSURANCE	217.14	1,318.55	1,400.00	81.45	94.2
10-55110-5110 LIBRARY PROPERTY INSURANCE	.00	.00	4,200.00	4,200.00	.0
10-55110-5120 LIBRARY WORKER COMP	6.15	269.04	500.00	230.96	53.8
<b>TOTAL LIBRARY EXPENSES</b>	<b>36,004.48</b>	<b>197,854.65</b>	<b>473,936.00</b>	<b>276,081.35</b>	<b>41.8</b>
<u>LIBRARY TRUST EXPENSES</u>					
10-55111-3100 LIB TRUST OFFICE SUPPLIES	3,000.00	3,090.00	.00	( 3,090.00)	.0
<b>TOTAL LIBRARY TRUST EXPENSES</b>	<b>3,000.00</b>	<b>3,090.00</b>	<b>.00</b>	<b>( 3,090.00)</b>	<b>.0</b>
<u>LIBRARY TRUST OUTLAY EXPENSES</u>					
10-57610-8350 LIB OUTLAY COMPUTER	.00	8,350.37	10,000.00	1,649.63	83.5
10-57610-8360 LIB OUTLAY COMP REPAIR	4,500.00	6,540.00	6,000.00	( 540.00)	109.0
10-57610-8370 LIB OUTLAY COMP SERV CONT	.00	28.09	1,800.00	1,771.91	1.6
<b>TOTAL LIBRARY TRUST OUTLAY EXPENSES</b>	<b>4,500.00</b>	<b>14,918.46</b>	<b>17,800.00</b>	<b>2,881.54</b>	<b>83.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>43,504.48</b>	<b>215,863.11</b>	<b>491,736.00</b>	<b>275,872.89</b>	<b>43.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 42,415.66)</b>	<b>183,010.21</b>	<b>.00</b>	<b>( 183,010.21)</b>	<b>.0</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

MASS TRANSIT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
11-41110 GENERAL PROPERTY TAXES	.00	45,140.00	45,140.00	.00	100.0
TOTAL TAXES	.00	45,140.00	45,140.00	.00	100.0
<u>FEDERAL &amp; STATE GRANTS</u>					
11-43537 OTHER TRANSPORTATION	.00	54,909.99	300,000.00	245,090.01	18.3
TOTAL FEDERAL & STATE GRANTS	.00	54,909.99	300,000.00	245,090.01	18.3
<u>PUBLIC CHARGES</u>					
11-46350 MASS TRANSIT FARES	24,927.50	78,701.01	200,000.00	121,298.99	39.4
TOTAL PUBLIC CHARGES	24,927.50	78,701.01	200,000.00	121,298.99	39.4
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
11-48303 MASS TRANS SALE-HWY EQUIP/PROP	.00	.00	8,000.00	8,000.00	.0
TOTAL INTEREST & MISCELLANEOUS REVEN	.00	.00	8,000.00	8,000.00	.0
TOTAL FUND REVENUE	24,927.50	178,751.00	553,140.00	374,389.00	32.3

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

MASS TRANSIT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHARED RIDE EXPENSES</u>					
11-53520-1100 MASS TRANSIT SAL-MANAGERIAL	.00	.00	3,000.00	3,000.00	.0
11-53520-1310 MASS TRANSIT WIS RETIREMENT	.00	.00	195.00	195.00	.0
11-53520-1320 MASS TRANSIT SOCIAL SECURITY	.00	.00	230.00	230.00	.0
11-53520-1330 MASS TRANSIT LIFE INSURANCE	.00	.00	10.00	10.00	.0
11-53520-1340 MASS TRANSIT MED HEALTH	.00	.00	350.00	350.00	.0
11-53520-2100 SHARED RIDE PROF SERVICES	.00	.00	8,000.00	8,000.00	.0
11-53520-3400 SHARED RIDE OPERATING SUPPLIES	53,084.96	210,946.83	590,000.00	379,053.17	35.8
<b>TOTAL SHARED RIDE EXPENSES</b>	<b>53,084.96</b>	<b>210,946.83</b>	<b>601,785.00</b>	<b>390,838.17</b>	<b>35.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>53,084.96</b>	<b>210,946.83</b>	<b>601,785.00</b>	<b>390,838.17</b>	<b>35.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 28,157.46)</b>	<b>( 32,195.83)</b>	<b>( 48,645.00)</b>	<b>( 16,449.17)</b>	<b>( 66.2)</b>



CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

SENIOR & DISABLED SERVICES FUN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
12-41110 GENERAL PROPERTY TAX	.00	71,372.00	71,372.00	.00	100.0
TOTAL TAXES	.00	71,372.00	71,372.00	.00	100.0
<u>PUBLIC CHARGES</u>					
12-46750 PROGRAM FEES	.00	96.00	1,500.00	1,404.00	6.4
TOTAL PUBLIC CHARGES	.00	96.00	1,500.00	1,404.00	6.4
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
12-48110 INTEREST INCOME	.00	.00	300.00	300.00	.0
12-48200 RENT	2,181.00	17,826.00	45,000.00	27,174.00	39.6
12-48500 DONATIONS	105.00	1,988.52	500.00	( 1,488.52)	397.7
12-48502 GRANTS ANDRES/EARLE	.00	.00	2,500.00	2,500.00	.0
12-48503 DONATIONS MUSIC PROGRAM	.00	25.00	500.00	475.00	5.0
TOTAL INTEREST & MISCELLANEOUS REVEN	2,286.00	19,839.52	48,800.00	28,960.48	40.7
<u>TRANSFERS IN</u>					
12-49300 FUND BALANCE APPLIED	.00	.00	5,000.00	5,000.00	.0
TOTAL TRANSFERS IN	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	2,286.00	91,307.52	126,672.00	35,364.48	72.1

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

SENIOR & DISABLED SERVICES FUN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SR &amp; DISABILITY EXPENSES</u>					
12-55500-1100 SR & DISAB SAL-MANAGERIAL	4,171.20	20,662.80	52,000.00	31,337.20	39.7
12-55500-1120 SR & DISAB SAL-SUP SERV	1,267.20	6,138.24	16,050.00	9,911.76	38.2
12-55500-1140 SR & DISAB OVERTIME	.00	.00	2,000.00	2,000.00	.0
12-55500-1250 SR & DISAB LONGEVITY	15.00	105.00	240.00	135.00	43.8
12-55500-1310 SR & DISAB WIS RETIREMENT	272.10	1,353.02	3,640.00	2,286.98	37.2
12-55500-1320 SR & DISAB SOCIAL SECURITY	403.46	1,989.65	4,836.00	2,846.35	41.1
12-55500-1330 SR & DISAB LIFE INSURANCE	30.10	150.50	355.00	204.50	42.4
12-55500-1340 SR & DISAB MED HEALTH	817.86	4,089.30	10,010.00	5,920.70	40.9
12-55500-1350 SR & DISAB INCOME CONT	.00	.00	120.00	120.00	.0
12-55500-2200 SR & DISAB UTIL-GAS	.00	3,196.07	3,200.00	3.93	99.9
12-55500-2210 SR & DISAB UTIL-ELECTRIC	928.10	3,835.37	10,500.00	6,664.63	36.5
12-55500-2220 SR & DISAB UTIL-W&S	166.14	669.89	1,350.00	680.11	49.6
12-55500-2230 SR & DISAB UTIL-TELEPHONE	74.99	373.54	900.00	526.46	41.5
12-55500-2240 SR & DISAB UTIL-CABLE	.00	.00	1,800.00	1,800.00	.0
12-55500-2900 SR & DISAB SERVICE CONTRACT	184.93	293.93	1,000.00	706.07	29.4
12-55500-3100 SR & DISAB OFFICE SUPPLIES	.00	687.00	2,000.00	1,313.00	34.4
12-55500-3200 SR & DISAB PUB & SUBSCRIPTION	.00	.00	1,500.00	1,500.00	.0
12-55500-3250 SENIOR & DISABLED ASSOC DUES	.00	65.00	150.00	85.00	43.3
12-55500-3300 SENIOR & DISABLED TRAVEL	.00	100.00	750.00	650.00	13.3
12-55500-3350 SENIOR & DISABLED TRAINING	.00	.00	500.00	500.00	.0
12-55500-3400 SR & DISAB OPERATING SUPPLIES	.00	1,085.09	6,000.00	4,914.91	18.1
12-55500-3410 SR & DISAB OP SUP- MUSIC	300.00	1,900.00	7,500.00	5,600.00	25.3
12-55500-3500 SR & DISAB REPAIR & MAINT	.00	1,854.36	7,500.00	5,645.64	24.7
12-55500-5100 SR & DISAB LIABILITY INSURANCE	66.00	448.05	650.00	201.95	68.9
12-55500-5110 SR & DISAB PROPERTY INSURANCE	.00	.00	4,000.00	4,000.00	.0
12-55500-5120 SR & DISAB WORKERS COMP	1.13	49.27	200.00	150.73	24.6
<b>TOTAL SR &amp; DISABILITY EXPENSES</b>	<b>8,698.21</b>	<b>49,046.08</b>	<b>138,751.00</b>	<b>89,704.92</b>	<b>35.4</b>
<u>SR &amp; DIS OUTLAY EXPENSES</u>					
12-57650-8200 SR & DIS OUTLAY BUILDINGS	.00	.00	2,000.00	2,000.00	.0
<b>TOTAL SR &amp; DIS OUTLAY EXPENSES</b>	<b>.00</b>	<b>.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>8,698.21</b>	<b>49,046.08</b>	<b>140,751.00</b>	<b>91,704.92</b>	<b>34.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 6,412.21)</b>	<b>42,261.44</b>	<b>( 14,079.00)</b>	<b>( 56,340.44)</b>	<b>300.2</b>

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

TIF #8 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
14-41120 PROPERTY TAXES INCREMENT	.00	347,597.70	438,300.00	90,702.30	79.3
TOTAL TAXES	.00	347,597.70	438,300.00	90,702.30	79.3
<u>FEDERAL &amp; STATE GRANTS</u>					
14-43410 STATE SHARED REVENUE TID	11,532.30	11,532.30	20,000.00	8,467.70	57.7
TOTAL FEDERAL & STATE GRANTS	11,532.30	11,532.30	20,000.00	8,467.70	57.7
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
14-48200 RENT	.00	.00	700.00	700.00	.0
14-48901 TID 8 LOAN REVENUE	.00	2,353.17	13,873.00	11,519.83	17.0
14-48903 TID 8 LOAN INTEREST REVENUE	673.27	3,201.29	8,388.00	5,186.71	38.2
TOTAL INTEREST & MISCELLANEOUS REVEN	673.27	5,554.46	22,961.00	17,406.54	24.2
<u>TRANSFERS IN</u>					
14-49200 TRANSFER FROM OTHER FUNDS	.00	.00	430,000.00	430,000.00	.0
TOTAL TRANSFERS IN	.00	.00	430,000.00	430,000.00	.0
TOTAL FUND REVENUE	12,205.57	364,684.46	911,261.00	546,576.54	40.0

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

TIF #8 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGAL SERVICES EXPENSES</u>					
14-51300-2100 TID 8 ED LEGAL PROF SERVICES	.00	193.70	.00	( 193.70)	.0
TOTAL LEGAL SERVICES EXPENSES	.00	193.70	.00	( 193.70)	.0
<u>ECONOMIC DEVELOPMENT EXPENSES</u>					
14-56700-2100 TID 8 EC DEV PROF SERVICES	.00	2,079.75	9,000.00	6,920.25	23.1
TOTAL ECONOMIC DEVELOPMENT EXPENSES	.00	2,079.75	9,000.00	6,920.25	23.1
<u>DEPARTMENT 331</u>					
14-57331-1130 TID 8 HWY/ST OUTLAY SALARY	.00	.00	100,000.00	100,000.00	.0
14-57331-8500 TID 8 STORM SEWER	.00	.00	53,500.00	53,500.00	.0
TOTAL DEPARTMENT 331	.00	.00	153,500.00	153,500.00	.0
<u>ISSUANCE COSTS EXPENSES</u>					
14-59800-7330 TRANSFER TO DEBT SERVICE	.00	( 121,881.00)	433,294.00	555,175.00	( 28.1)
14-59800-7350 TRANSFER TO ED	.00	.00	10,000.00	10,000.00	.0
14-59800-7380 TRANSFER TO W/S FOR ADVANCE	.00	.00	305,000.00	305,000.00	.0
TOTAL ISSUANCE COSTS EXPENSES	.00	( 121,881.00)	748,294.00	870,175.00	( 16.3)
TOTAL FUND EXPENDITURES	.00	( 119,607.55)	910,794.00	1,030,401.55	( 13.1)
NET REVENUE OVER EXPENDITURES	12,205.57	484,292.01	467.00	( 483,825.01)	10370

CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

TOURISM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
16-41210 PUBLIC ACCOMMODATION	17,826.72	148,762.82	640,000.00	491,237.18	23.2
TOTAL TAXES	17,826.72	148,762.82	640,000.00	491,237.18	23.2
<u>INTEREST &amp; MISCELLANEOUS REVEN</u>					
16-48110 INTEREST INCOME	.00	41.26	600.00	558.74	6.9
TOTAL INTEREST & MISCELLANEOUS REVEN	.00	41.26	600.00	558.74	6.9
TOTAL FUND REVENUE	17,826.72	148,804.08	640,600.00	491,795.92	23.2

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

TOURISM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOURISM EXPENSES</u>					
16-56720-1100 TOURISM-CVB SAL-MANAGERIAL	.00	21,010.45	36,315.00	15,304.55	57.9
16-56720-1120 TOURISM-CVB SAL-SUPP	.00	.00	49,750.00	49,750.00	.0
16-56720-1310 TOURISM-CVB WIS RETIREMENT	.00	378.97	5,594.00	5,215.03	6.8
16-56720-1320 TOURISM-CVB SOCIAL SECURITY	.00	1,607.30	6,584.00	4,976.70	24.4
16-56720-1340 TOURISM MED HEALTH	.00	.00	3,000.00	3,000.00	.0
16-56720-2100 TOURISM-CVB PROF SERVICE	.00	3,811.48	22,500.00	18,688.52	16.9
16-56720-2200 TOURISM UTIL-GAS	.00	.00	400.00	400.00	.0
16-56720-2210 TOURISM-CVB ELECTRIC	.00	212.03	2,500.00	2,287.97	8.5
16-56720-2220 TOURISM UTIL-W&S	.00	.00	250.00	250.00	.0
16-56720-2230 TOURISM-CVB UTIL-TELEPHONE	.00	856.40	3,500.00	2,643.60	24.5
16-56720-2500 TOURISM-CVB ELECTRONIC DISP	.00	.00	2,500.00	2,500.00	.0
16-56720-2900 TOURISM-CVB SERV CONTRACTS	.00	596.95	1,900.00	1,303.05	31.4
16-56720-3100 TOURISM-CVB OFFICE SUPPLIES	.00	277.06	1,000.00	722.94	27.7
16-56720-3200 TOURISM-CVB PUB & SUBSCRIPTION	.00	1,123.35	300.00	( 823.35)	374.5
16-56720-3210 TOURISM-CVB ADVERTISEMENT	.00	19,509.86	75,000.00	55,490.14	26.0
16-56720-3220 TOURISM-CVB MARKETING	.00	.00	86,895.00	86,895.00	.0
16-56720-3250 TOURISM-CVB ASSN DUE	.00	2,279.00	1,500.00	( 779.00)	151.9
16-56720-3310 TOURISM-CVB MILEAGE	.00	.00	1,500.00	1,500.00	.0
16-56720-3350 TOURISM-CVB TRAINING	.00	98.35	4,500.00	4,401.65	2.2
16-56720-3400 TOURISM-CVB OPERATING	.00	469.01	1,500.00	1,030.99	31.3
16-56720-3410 TOURISM-CVB POSTAGE	.00	115.48	1,500.00	1,384.52	7.7
16-56720-3450 TOURISM-CVB OFFICE E	.00	.00	2,500.00	2,500.00	.0
16-56720-3500 TOURISM-CVB REPAIR & MAINT	.00	788.58	4,300.00	3,511.42	18.3
16-56720-5100 TOURISM-CVB LIAB INSURANCE	.00	1,350.50	2,500.00	1,149.50	54.0
16-56720-5110 TOUR OTHER PROP INSURANCE	.00	.00	2,000.00	2,000.00	.0
16-56720-5120 TOURISM-CVB WORKER COMP INS	.00	.00	200.00	200.00	.0
16-56720-5160 TOURISM-CVB UNEMPLOYMENT	.00	111.34	168.00	56.66	66.3
16-56720-5300 TOURISM-CVB RENT	.00	.00	1.00	1.00	.0
<b>TOTAL TOURISM EXPENSES</b>	<b>.00</b>	<b>54,596.11</b>	<b>320,157.00</b>	<b>265,560.89</b>	<b>17.1</b>
<u>TRANSFER OUT EXPENSES</u>					
16-59200-7320 TRANSFER-FUNDS CAP PROJ	.00	.00	80,000.00	80,000.00	.0
16-59200-7330 TRANSFER-FUNDS DEBT SERVICE	.00	( 169,081.19)	240,000.00	409,081.19	( 70.5)
<b>TOTAL TRANSFER OUT EXPENSES</b>	<b>.00</b>	<b>( 169,081.19)</b>	<b>320,000.00</b>	<b>489,081.19</b>	<b>( 52.8)</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>( 114,485.08)</b>	<b>640,157.00</b>	<b>754,642.08</b>	<b>( 17.9)</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>17,826.72</b>	<b>263,289.16</b>	<b>443.00</b>	<b>( 262,846.16)</b>	<b>59433.</b>

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

TIF #9 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 41</u>					
17-41120 PROPERTY TAXES INCREMENT	.00	171,028.16	176,000.00	4,971.84	97.2
TOTAL SOURCE 41	.00	171,028.16	176,000.00	4,971.84	97.2
TOTAL FUND REVENUE	.00	171,028.16	176,000.00	4,971.84	97.2

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

TIF #9 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
17-56700-2100 TID 9 EC DEV PROF SERVICES	.00	640.04	9,000.00	8,359.96	7.1
TOTAL DEPARTMENT 700	.00	640.04	9,000.00	8,359.96	7.1
<u>DEPARTMENT 725</u>					
17-57725-2100 TIF INDUSTRIAL DEVELOPMENT	.00	.00	72,500.00	72,500.00	.0
TOTAL DEPARTMENT 725	.00	.00	72,500.00	72,500.00	.0
<u>DEPARTMENT 800</u>					
17-59800-7330 TRANSFER TO DEBT SERVICE	.00	.00	37,030.00	37,030.00	.0
17-59800-7350 TRANSFER TO ED	.00	.00	10,000.00	10,000.00	.0
17-59800-7360 TRANSFER TO TIF 8	.00	.00	47,000.00	47,000.00	.0
TOTAL DEPARTMENT 800	.00	.00	94,030.00	94,030.00	.0
TOTAL FUND EXPENDITURES	.00	640.04	175,530.00	174,889.96	.4
NET REVENUE OVER EXPENDITURES	.00	170,388.12	470.00	( 169,918.12)	36252.



CITY OF TOMAH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

TIF #10 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 41</u>					
18-41120 PROPERTY TAXES INCREMENT	.00	362,096.15	408,000.00	45,903.85	88.8
TOTAL SOURCE 41	.00	362,096.15	408,000.00	45,903.85	88.8
<u>SOURCE 43</u>					
18-43410 STATE SHARED REVENUE TID	.00	.00	5,000.00	5,000.00	.0
TOTAL SOURCE 43	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	.00	362,096.15	413,000.00	50,903.85	87.7

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

TIF #10 PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
18-56700-2100 TID 10 EC DEV PROF SERVICES	.00	177.50	10,000.00	9,822.50	1.8
TOTAL DEPARTMENT 700	.00	177.50	10,000.00	9,822.50	1.8
<hr/>					
18-59800-7330 TRANSFER TO DEBT SERVICE	.00	.00	74,825.00	74,825.00	.0
18-59800-7350 TRANSFER TO ED	.00	.00	10,000.00	10,000.00	.0
18-59800-7360 TRANSFER TO TIF 8	.00	.00	318,000.00	318,000.00	.0
TOTAL DEPARTMENT 800	.00	.00	402,825.00	402,825.00	.0
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TOTAL FUND EXPENDITURES	.00	177.50	412,825.00	412,647.50	.0
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NET REVENUE OVER EXPENDITURES	.00	361,918.65	175.00	( 361,743.65)	20681

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

		FUND 19				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<hr/>						
19-43300	ARPA-FEDERAL GRANTS-OTHERS	.00	( 5,350.00)	491,785.00	497,135.00	( 1.1)
	TOTAL SOURCE 43	.00	( 5,350.00)	491,785.00	497,135.00	( 1.1)
<hr/>						
SOURCE 49						
19-49300	FUND BALANCE APPLIED	.00	.00	491,785.00	491,785.00	.0
	TOTAL SOURCE 49	.00	.00	491,785.00	491,785.00	.0
<hr/>						
	TOTAL FUND REVENUE	.00	( 5,350.00)	983,570.00	988,920.00	( .5)

CITY OF TOMAH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2022

		FUND 19				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
19-56750-8300	ARPA FUNDS EQUIPMENT	10,342.87	10,342.87	876,870.00	866,527.13	1.2
	TOTAL DEPARTMENT 750	10,342.87	10,342.87	876,870.00	866,527.13	1.2
<hr/>						
19-57140-8200	ARPA FUNDS BLDGS OUTLAY	1,975.50	8,007.85	170,000.00	161,992.15	4.7
19-57140-8300	ARPA BLDGS OUTLAY EQUIPMENT	185.00	9,738.47	58,000.00	48,261.53	16.8
	TOTAL DEPARTMENT 140	2,160.50	17,746.32	228,000.00	210,253.68	7.8
<hr/>						
<u>GENERAL OUTLAY EXPENSES</u>						
19-57190-1140	ARPA GEN GOVT OUTLAY	7,150.00	12,150.00	17,600.00	5,450.00	69.0
19-57190-8300	ARPA GEN GOVT OUTLAY EQUIPMENT	.00	4,776.73	29,000.00	24,223.27	16.5
	TOTAL GENERAL OUTLAY EXPENSES	7,150.00	16,926.73	46,600.00	29,673.27	36.3
<hr/>						
<u>LAW ENFORCEMENT OUTLAY EXPENSE</u>						
19-57210-8300	ARPA LAW ENF OUTLAY EQUIPMENT	.00	18,870.52	59,000.00	40,129.48	32.0
19-57210-8400	ARPA LAW ENF OUT VEHICLE	.00	.00	30,000.00	30,000.00	.0
	TOTAL LAW ENFORCEMENT OUTLAY EXPENSE	.00	18,870.52	89,000.00	70,129.48	21.2
<hr/>						
<u>FIRE PROTECTION OUTLAY EXPENSE</u>						
19-57220-8300	ARPA FIRE EQUIPMENT OUTLAY	.00	28,478.00	80,000.00	51,522.00	35.6
	TOTAL FIRE PROTECTION OUTLAY EXPENSE	.00	28,478.00	80,000.00	51,522.00	35.6
<hr/>						
<u>DEPARTMENT 610</u>						
19-57610-8300	ARPA LIBRARY OUTLAY	.00	.00	97,000.00	97,000.00	.0
	TOTAL DEPARTMENT 610	.00	.00	97,000.00	97,000.00	.0
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<u>PARKS OUTLAY EXPENSES</u>						
19-57620-8200	CAP PROJ PARKS OUTLAY BUILDING	.00	.00	249,835.00	249,835.00	.0
	TOTAL PARKS OUTLAY EXPENSES	.00	.00	249,835.00	249,835.00	.0

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

		FUND 19				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
19-59800-7300	TRANSFER TO GENERAL FUND	.00	.00	106,700.00	106,700.00	.0
	TOTAL DEPARTMENT 800	.00	.00	106,700.00	106,700.00	.0
	TOTAL FUND EXPENDITURES	19,653.37	92,364.44	1,774,005.00	1,681,640.56	5.2
	NET REVENUE OVER EXPENDITURES	( 19,653.37)	( 97,714.44)	( 790,435.00)	( 692,720.56)	( 12.4)

CITY OF TOMAH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

		FUND 20				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 49</u>						
20-49200	TRANSFER FROM OTHER FUNDS	.00	.00	14,000.00	14,000.00	.0
TOTAL SOURCE 49		.00	.00	14,000.00	14,000.00	.0
TOTAL FUND REVENUE		.00	.00	14,000.00	14,000.00	.0

CITY OF TOMAH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2022

		FUND 20				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-56700-2100	TID 11 PROF SERVICES	.00	1,888.49	3,500.00	1,611.51	54.0
	TOTAL DEPARTMENT 700	.00	1,888.49	3,500.00	1,611.51	54.0
<hr/>						
20-59800-7350	TRANSFER TO ED	.00	.00	10,000.00	10,000.00	.0
	TOTAL DEPARTMENT 800	.00	.00	10,000.00	10,000.00	.0
<hr/>						
	TOTAL FUND EXPENDITURES	.00	1,888.49	13,500.00	11,611.51	14.0
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	NET REVENUE OVER EXPENDITURES	.00	( 1,888.49)	500.00	2,388.49	(377.7)

**Other Parks**

- Maintenance on equipment and buildings
- Cleaning up Parks from busy summer park usage
- Winnebago Park Project to begin soon
- Continue to work on Flare Ave. Site plan sent to DNR for permitting.
- Mowing parks and Blvds.
- Assisted with set up and take down for Annual Community Classic 5k/5mile Charity event.

**RECREATION PROGRAMS**

- Tee Ball finished up on July 13<sup>th</sup> with 70 participants and tennis has 51 participants
- Adult Softball has 7 teams for league play.
- Painting youth soccer, baseball, softball fields
- Working on Fall Programming

**AQUATIC CENTER**

- Pool Opened on June 20<sup>th</sup>
- Semester 1 swim lessons began on July 11 with 124 participants
- Current memberships sold 9 Adult, 194 Family, 42 Youth
- Fixed pool heater and prepped for pool opening.
- Staff orientation was held on June 16<sup>th</sup>

**RECREATION PARK**

- June Events- 11-12<sup>th</sup> Sheep Show, 18<sup>th</sup> Wedding, June 23-25 Tractor Pull
- July Events- 8-9 Feed My Starving Children, July 10-17 SCA Warriors and Warlords, July 24-31 Fair.
- August Events: 13<sup>th</sup> wedding, 20<sup>th</sup> wedding, 27<sup>th</sup> wedding
- September Events: 16-18 Rotary Club ATV/UTV Rally, 30<sup>th</sup>- Wedding.

*Joe Protz*

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**Joe Protz**  
**Director Tomah Parks and Recreation**



## Director of Public Works and Utilities Report

July 2022

### 1) Street Department

The crews are painting white which is approx. 90% done and the yellow will follow. We have replaced a number of asphalt patches for the Water Department and a handful of storm inlet repairs as well. Staff is meeting with TAPCO the supplier for the touchless crosswalk signals on 7/14/22. The sales representative is providing support with the installation for these units. We helped with the presentation of the American Flag at DTN. We received a large number of compliments on that presentation. We have started asphalt replacement on Nott St., Brownell St., and Saratoga St. We have an upcoming retirement from Stuart Westpfahl in September. Please congratulate Stewey on his 40.5 years of service with the City of Tomah. Chip sealing is tentatively scheduled for the last week in July or the first week of August.

### 2) Sewer Department

Operations are normal. We anticipate chip sealing of the parking lot area sometime in the next couple of weeks. Bids have been awarded for the roof replacements at the WWTF. The work is to be done this year.

### 3) Water Department

Operations are normal. Staff is working with the VA on the re permitting for their wells. Staff made repairs to a handful of hydrants, one of which was a hit and run located on West Veterans.

### 4) Lake Committee

The Lake Committee's next meeting is scheduled for 7/21/22. We will be discussing the vegetation survey completed on Lake Tomah.

**Respectfully Submitted**

**Kirk Arity**

**Director of Public Works and Utilities**

## **Tomah Public Works and Utilities Employees**

### City Hall

Director – Kirk Arity

Administrative Assistant – Samantha Linehan

Bookkeepers – Casey Skowronski, Patricia Marten

Code Enforcement – Casey Skowronski

Custodian – Scott Donovan

### Water Department

Supervisor – Mark Rezin

Licensed Operators – Dennis Baldwin, Jeff Marten, Derek Nofsinger, Nathan Waege

### Sewer Department

Supervisor-Brandy Leis

Licensed Operators Rodney Sherwood, Michael Linehan, Tom Bemis, Chad Richmond, Craig Dechant

### Public Works

Supervisor – Bill Kobleska

Mechanic – Mark Dixon

Equipment Operators – Stuart Westpfahl, Paul Marten, Joe Kube, Corey Clay

Truck Drivers – Steve Schultz, Paul Steele, Brad Rewey, Tony Newcomb, Justin Randall, Lance Larson, Justin King, David McGarry

# TOMAH POLICE DEPARTMENT



**"Serving the Community"**

**June 2022 Report**

## COMBINED TACTICAL UNIT

No report.

### K-9 REPORT

The Tomah Police K-9 Unit consists of Officer Adam Perkins and his partner K-9 Viktor. Officer Perkins has been employed with the Tomah Police Department since September 2011 and was selected to be the K-9 handler in late 2016.

In March 2017, Officer Perkins traveled to the Jessiffany Canine Services LLC Kennel in Iron Ridge, Wisconsin to select a K-9 partner. Officer Perkins met with the head trainer and looked at numerous dogs, ultimately selecting K-9 Viktor. K-9 Viktor is a Czech Shepherd from the Czech Republic. Officer Perkins and K-9 Viktor trained for 5 weeks at Jessiffany Canine Services and certified through Jessiffany and the American Police Canine Association (APCA) in early April.

Officer Perkins and K-9 Viktor primarily work 3rd shift but are available off duty in an on-call capacity. Officer Perkins and Viktor are also members of the Monroe County Combined Tactical Unit (CTU). K-9 Viktor is a “dual purpose” patrol dog meaning patrol work and narcotics detection. “Patrol work” encompasses handler protection, criminal apprehension, tracking, building searches, and area searches. For narcotics detection, Viktor is trained to alert on the odors of Marijuana, Methamphetamine, Cocaine/Crack Cocaine, Heroin and MDMA.

Officer Perkins and K-9 Viktor train on a frequent basis to stay proficient in the numerous tasks Viktor is trained in.

### UTILIZATIONS OF IMPORTANCE

**School Demonstration** – Conducted a school demonstration for a 1<sup>st</sup> grade class at Miller Elementary.

**Vehicle Sniff** – A vehicle was stopped and a K9 sniff was conducted. A positive indication was obtained and the vehicle was searched. The search yielded marijuana. The driver admitted to possession of it, but stated it was CBD from the local CBD shop. The items were confiscated and the driver was warned for not having proper documentation for it.

**Vehicle Sniff** – A vehicle was stopped and the passenger was a known drug user/dealer. The passenger also had a warrant for her arrest. A K9 sniff of the vehicle was conducted and a positive indication was obtained. A search of the vehicle yielded methamphetamine, cocaine, paraphernalia and a large amount of cash. The passenger was transported to jail on the warrant. The driver stated the cash was rent money as he owned many houses and just collected rent. The investigation found that to be true. The money was later returned to the driver. The driver was referred to the DA for the drug charges.

**Vehicle Sniff** – During a drug interdiction, a vehicle was stopped and a K9 sniff was conducted. A positive indication was obtained and the vehicle search yielded methamphetamine and paraphernalia. The driver was arrested for the methamphetamine. The front passenger was arrested on a paraphernalia charge and two warrants. Both were transported to jail.

**Vehicle Sniff** – A vehicle was stopped that had a known drug user as the driver. A K9 sniff was conducted and a positive indication was obtained. A search of the vehicle yielded methamphetamine. The driver was ran through SFST's and later arrested for OWI 4<sup>th</sup>. A legal blood draw was conducted after a search warrant was granted. The driver was then transported to jail.

**Vehicle Sniff** – A vehicle was stopped and a K9 sniff was conducted. A positive indication was obtained and a search of the vehicle yielded marijuana and paraphernalia. The driver was cited and released.

**Building Search** - A burglary alarm was sounding at a school in the City. The building was searched and no one was located inside.

**Building Search** – A burglary alarm was sounding at a closed business in the City. The alarm was determined to have been set by an employee who entered the business.

**Training** – Conducted two days of training in Tomah with numerous area agencies.

## INVESTIGATIONS

### **Theft**

A Tomah officer was dispatched to a theft from a business complaint. The victim, who is a local mechanic, stated he fixed a truck for an out-of-state subject. The bill totaled over \$18,500. The work on the truck was completed and the truck sat on the property, waiting for the owner to pay. The vehicle was later missing from the business without the bill being paid. Owner of the truck was from Florida and contact was attempted. The owner never called back. A charge of theft was referred to the DA's Office.

### **Overdose/Poss Meth/Poss MJ/Poss Para**

Tomah officers were dispatched to a hotel for a report of two males possibly overdosing on drugs. Contact was made and one male was woken up by Police. The other male woke up after a dose of Narcan was administered. The males denied using illegal drugs, but showed signs of ingesting narcotics. A consent search of their hotel room yielded paraphernalia and marijuana. Some of the paraphernalia tested positive for methamphetamine.

### **Resisting / Poss Meth / Poss Fentanyl / Poss Para / Poss Electric Weapon / Warrant X2 / Probation Hold / Felony Bailjumping**

A Tomah officer was on routine patrol and observed a male known to them that had a warrant. The male was riding a bicycle and attempted to conceal his face as the officer drove by. The officer told the male to stop, but the male quickened his pace and rode through some road construction. The officer continued to tell the male to stop, but he

refused. The male turned down an alley and jumped from the bicycle in an attempt to run through some yards. The male tripped and fell and officers were able to secure the male in handcuffs without further incident. The male was searched and numerous drug paraphernalia items were located. Also in the male's possession was small amounts of methamphetamine and fentanyl and an Electric Weapon. The male was transported to jail.

#### **OWI 4<sup>th</sup> / Poss Meth**

A Tomah officer was participating in a drug interdiction detail and located a vehicle that was owned by a known drug user. The vehicle was speeding and the driver did not have their seatbelt on. A traffic stop was conducted and the driver showed signs of impairment from a stimulant. A K9 sniff was conducted and a positive indication was obtained. The vehicle was searched and methamphetamine was located. The driver was then ran through SFST's and arrested for OWI 4<sup>th</sup>. She refused the blood draw, so a Search Warrant was applied for and granted by a Monroe County Circuit Court Judge. Tomah Area Ambulance Service responded and facilitated the blood draw. The driver was then transported to the jail.

#### **OWI 1<sup>st</sup> / Poss Fentanyl / Poss Para / Felony Bailjumping / Bailjumping**

A Tomah officer was on duty and was stopped for a red light at the Superior/Clifton intersection when a vehicle in cross traffic entered the intersection and stopped. The vehicle then slowly continued and turned, almost striking another vehicle and jumping over the median. The vehicle turned north and abruptly swerved to miss the median. A traffic stop was conducted and the driver was in and out of consciousness while talking with the officer. The officer had to remind the driver to put the vehicle park as it would start rolling during the conversation. The driver was medically cleared. The driver conducted SFST's and officers placed the driver under arrest for OWI 1<sup>st</sup>. A search of the vehicle yielded paraphernalia that tested positive for Fentanyl. The driver consented to a blood draw. Tomah Area Ambulance Service facilitated the blood draw. The male subject was transported to jail.

#### **Possession of Firearm within 1000 Feet of a School**

Officers received numerous complaints of a male walking his dog with a rifle slung over his back while wearing a plate carrier. However, the male was not threatening in any manner. Contact was made with the male and he stated he was demonstrating his 2<sup>nd</sup> amendment right as he has seen others demonstrating their 1<sup>st</sup> amendment rights and forcing everyone to listen to it. The male was informed he could not possess a firearm within 1000 feet of a school unless he met certain legal requirements, which he did not. The male agreed to abide by the law. He was referred to the DA's Office.

### **PERSONNEL COMPLAINTS**

June Complaints = 0      Year-To-Date Personnel Complaints = 1

**EMPLOYEE LISTING BY DATE OF HIRE**  
**June 30, 2022**

Admin. Asst. Rhonda Culpitt	12/12/1994
Chief Scott Holum	05/02/1999
Officer Melanie Marshall	05/28/2000
Investigator Paul Sloan	05/13/2001
Investigator Brittney Westpfahl	01/16/2005
Assistant Chief Eric Pedersen	07/09/2005
Officer Steven Keller	08/14/2005
Lieutenant Jarrod Furlano	01/13/2008
Sergeant Adam Perkins	09/04/2011
Sergeant Rylan Corcoran	10/11/2015
Sergeant Brandon Kuhn	10/12/2015
Officer Brennon Scallon	10/30/2016
Sergeant Wilbert Steinborn	08/19/2018
Officer Peter Huneck	08/27/2018
Sergeant Cody Paulson	09/24/2018
Custodian Billy Boehme	11/04/2018
Police Clerk Ashley Bankhead	03/11/2019
Officer Delaney Hanrahan	06/02/2019
Police Clerk DeAnn Batten	06/17/2019
Officer Alexander Brueggeman	12/08/2019
Officer Lindsey Harvey	01/24/2021
Officer Jayden Olson	07/11/2021
Evidence Tech Mark Nicholson	08/08/2021
Officer Justice Blackhawk	10/10/2021
Officer Paul Franta	10/16/2021
Officer Audra Gomez	06/01/2022
Officer John Reigel	06/12/2022



## JUNE MONTHLY COUNCIL REPORT



Reports	Current Month	Current Year to Date	Prior Year to Date	Change	Percentage Change
Total Reports	177	1027	1000	27	5.70%
Alarm	11	52	59	-7	-11.86%
Burglaries	0	17	12	5	41.67%
Criminal Damage	16	85	86	-1	-1.16%
Death Investigations	1	21	10	11	110.00%
Disorderly Conduct	22	124	95	29	30.53%
Theft/shoplifting	23	147	118	29	24.58%
School Reports	8	94	89	5	5.62%
Traffic Crashes	Current Month	Current Year to Date	Prior Year to Date	Change	Percentage Change
Total Traffic Crashes	17	116	119	-3	-2.52%
Property Damage	13	83	85	-2	-2.35%
Persons Killed					
Persons Injured	0	10	17	-7	-41.18%
Pedestrians Injured	0	0	1	-1	0%
Citations/arrests	Current Month	Current Year to Date	Prior Year to Date	Change	Percentage Change
Total Criminal Referrals	130	730	841	-111	-13.20%
Total Municipal Citations	67	599	420	179	42.62%
MCHS Juvenile Referral	1	20	13	7	53.85%
Burglary	2	22	8	14	175.00%
Disorderly Conduct	18	126	95	31	32.63%
Drug Related Charges	33	161	188	-27	-14.36%
Parking Citations	10	288	88	200	227.27%
Underage Alcohol violations	1	5	4	1	25.00%
Warrants	20	89	163	-74	-45.40%
Traffic Citations Total	56	495	351	144	41.03%
Traffic OAR/OAS	11	123	127	-4	-3.15%
Traffic OWI	6	36	46	-10	-21.74%
Traffic Seatbelt	0	5	3	2	66.67%
Traffic Speed Citations	12	66	28	38	135.71%
Traffic Warnings	191	1909	904	1005	111.17%
Traffic Warnings 5 Day	11	115	29	86	296.55%



2022 OPERATING WHILE INTOXICATED STATISTICS

CASE #	AGE	SEX	1ST	2ND	3RD	4TH	5TH	6TH	7TH	8TH	9TH	10TH	BAC	REFUSAL	ACCIDENT	REST SUBSTANCE TYPE
#22-0002	36	M		X									0.155			
#22-0004	24	M	X										0.150			
#22-0005	45	M	X										0.150			
#22-0032	37	F		X									0.000			Pending
#22-0125	39	M	X										0.000			Pending
#22-0183	20	M	X										0.247		X	Pending
#22-0202	34	M	X											X		Pending
#22-0299	27	M	X										0.218			
#22-0317	22	M	X											X		
#22-0325	22	M	X										0.315			
#22-0348	35	M											0.000			Pending
#22-0396	52	M						X					0.248		X	
#22-0399	35	M	X										0.154			
#22-0405	32	F	X										0.151			
#22-0432	42	F		X									0.142	X	X	
#22-0481	26	M			X								0.071	X		
#22-0514	34	M			X								0.190	X		
#22-0528	35	M		X									0.198		X	
#22-0557	33	F			X								0.000	X		Pending
#22-0565	29	F	X													w/Passengers under 16/Pending
#22-0580	63	F	X										0.223			
#22-0589	37	F	X										0.066			
#22-0604	40	M	X										0.094		X	
#22-0649	41	M			X											Pending
#22-0656	26	M	X													Pending
#22-0722	40	M			X										X	Pending
#22-0766	19	M	X													Pending
#22-0806	37	M	X											X		Pending
#22-0848	37	M	X											X		Pending
#22-0885	21	M	X													Pending
#22-0891	21	M	X													Pending
#22-0914	51	M			X											Pending
#22-0935	31	M	X													Pending
#22-0978	36	F				X								X		Pending

#22-0987	M	28	X	X							X	Pending
#22-0991	M	49	X									Pending
TOTALS		22	5	6	1	1						AVERAGE BAC
												0.173



**911 : 911 CHECK Total: 13**  
**911HANG : 911 ABANDONED Total: 25**  
**911OPEN : 911 OPEN LINE Total: 18**  
**ACC PD : ACCIDENT WITH PROPERTY DAMAGE Total: 23**  
**ALARM : ALARM - HOLDUP OR BURGLARY Total: 10**  
**AMBULANCE : AMBULANCE CALL Total: 74**  
**ANIMAL : ANIMAL COMPLAINT/NOT A BITE Total: 50**  
**ASSIST : ASSIST OTHER AGENCY Total: 20**  
**ATL : ATTEMPT TO LOCATE Total: 17**  
**BATTERY : BATTERY/ASSAULT Total: 2**  
**BIKE : ABANDONED/FOUND BICYCLE Total: 3**  
**BITE : ANIMAL BITE Total: 4**  
**BUILD CHK : BUILDING CHECK Total: 1**  
**CHILD : CHILD ABUSE/NEGLECT Total: 4**  
**CIT ASST : CITIZEN ASSIST Total: 56**  
**COMMITMENT : INVOLUNTARY COMMITMENT/CHAPTER Total: 2**  
**COMMUNITY RELATIONS : COMMUNITY RELATIONS Total: 30**  
**COURT ORDER : VIOLATION OF COURT ORDER Total: 3**  
**CUSTODY : CHILD CUSTODY ISSUE Total: 20**  
**DAMAGE : DAMAGE TO PROPERTY Total: 15**  
**DISTURB : DISTURBANCE Total: 16**  
**DOMESTIC : DOMESTIC DISTURBANCE Total: 7**  
**DRUG : DRUG INFO/COMPLAINTS Total: 8**  
**ENTRY : ENTRY TO VEH OR DWELLING Total: 2**  
**EXTRA : EXTRA PATROL Total: 14**

**FIGHT : FIGHT Total: 1**  
**FIRE ALARM : FIRE ALARM Total: 4**  
**FIRE : FIRE Total: 1**  
**FIREWORKS : UNLAWFUL USE OR POSSESSION OF FIREWORKS Total: 8**  
**FOLLOWUP : FOLLOWUP/INTERVIEW TO PREVIOUSLY INCIDENT Total: 87**  
**FRAUD : FRAUD Total: 7**  
**HARASS : HARASSMENT Total: 11**  
**HAZMAT : HAZARDOUS MATERIALS Total: 1**  
**INFO : GENERAL INFORMATION CALL Total: 16**  
**LITTERING : LITTERING OR UNLAWFUL DUMPING Total: 1**  
**MISSING : MISSING PERSON Total: 2**  
**MOTOR ASSIST : MOTORIST ASSIST Total: 15**  
**NOISE : NOISE OR LOUD PARTY COMPLAINT Total: 7**  
**OPEN : OPEN DOOR OR WINDOW Total: 1**  
**ORD VIO : ORDINANCE VIOLATION Total: 2**  
**OWP : OUT WITH PARTY Total: 40**  
**PAPER : PAPER SERVICE Total: 13**  
**PARKING : PARKING COMPLAINT Total: 34**  
**PHONE CALL : MAKE/RECEIVE PHONE CALL Total: 65**  
**POWER : POWER OUTAGE/WIRES DOWN Total: 1**  
**PROPERTY : FOUND/LOST/RECOVERED PROPERTY Total: 32**  
**PUBWKS : DPW/STREETS/SEWER/UTILITIES CALLS Total: 1**  
**PURSUIT : VEHICLE OR FOOT PURSUIT Total: 1**  
**ROBBERY : ROBBERY Total: 1**  
**SEX OFFENSE : SEX OFFENSE Total: 5**  
**SUSPICIOUS : SUSPICIOUS ACTIVITY Total: 68**  
**THEFT : THEFT Total: 29**  
**THREATS : THREATS COMPLAINT Total: 5**  
**TRAFFIC CNTL : BLOCKING/DIRECTING TRAFFIC Total: 4**

**TRAFFIC COMP : TRAFFIC/DRIVING COMPLAINT Total: 20**

**TRAFFIC HZRD : TRAFFIC HAZARD Total: 11**

**TRAFFIC STOP : TRAFFIC STOP Total: 189**

**TRESPASS : TRESPASSING Total: 6**

**TRUANCY : TRUANCY COMPLAINT Total: 5**

**TWJ : TROUBLE WITH JUVENILE Total: 4**

**TWP : TROUBLE WITH PARTY Total: 51**

**UNDERAGE : UNDERAGE PARTY/DRINK/TOBACCO Total: 1**

**VEH STOLEN : STOLEN VEHICLE Total: 3**

**WARRANT : WARRANT Total: 2**

**WEAPON : WEAPONS VIOLATION Total: 1**

**WELFARE : WELFARE CHECK Total: 61**

**Total Records: 1254**

## STAFF COMMITTEE PREPARATION REPORT

### Agenda Item:

Approval of Lease Agreement with the City of Tomah and Timothy Schram for Bloyer Field Hangar No. 8.

### Summary and Background Information:

Timothy Schram would like to lease Hangar No. 8 at Bloyer Field. City Attorney Precour has drafted the lease which provides \$120 per month rent. The terms of the lease are standard and in accordance with other airport rentals.

### Fiscal Impact:

Additional revenue of \$120.00 per month.

(Appropriate Documentation Attached)

### Recommendation:

*Becki Weyer*

*07/06/2022*

\_\_\_\_\_  
City Clerk/SET Team member

\_\_\_\_\_  
Date

Committee:                      Committee of the Whole and/or Common Council

Meeting Date(s):                      July 18th and 19th, 2022

## LEASE AGREEMENT

**THIS LEASE** made by and between the **CITY OF TOMAH**, a Municipal Corporation, hereinafter called **LESSOR**, party of the first part, and **TIMOTHY SCHRAM** hereinafter called **LESSEE**, party of the second part.

### **WITNESSETH:**

The **LESSOR** does hereby lease, demise and let unto **LESSEE** the following described premises located at Bloyer Field in the City of Tomah, Monroe County, Wisconsin, to wit:

Hangar No. 8

upon the following terms and conditions:

**TERM:** This Lease shall be for a term of month to month commencing on the 1<sup>st</sup> day of July, 2022.

**RENT:** **LESSEE** agrees to pay to **LESSOR** the sum of One Hundred Twenty and 00/100 (\$120.00) Dollars per month. **LESSOR** reserves the right to change the rental rate on the demised premises at any time provided **LESSOR** gives **LESSEE** thirty (30) days written notice of the change.

**REPAIRS:** **LESSOR** shall make any repairs required to be made to the exterior of the premises, except those repairs caused by the negligence of the **LESSEE** or any invitee of the **LESSEE**. In the event **LESSEE** fails to make the required repairs within a reasonable time, **LESSOR** shall make the repairs and shall charge **LESSEE** for the same.

**USE:** The demised premises shall be used by the **LESSEE** for the purpose of a hangar in which to locate an airplane and for no other purposes. Storage of other items shall not be permitted absent written consent of **LESSOR**. In the event the **LESSEE** does not store the **LESSEE'S** airplane in the demised premises for a period of ninety (90) days or more, then the **LESSOR**, at its option and sole discretion, may terminate the Lease with fourteen (14) days

prior notification to **LESSEE**. Thereafter, **LESSEE** shall have no rights under the terms of this Lease.

**INSURANCE:** **LESSOR** shall provide, at its own expense, insurance covering the demised premises. **LESSEE** shall be responsible for providing insurance on any property owned by **LESSEE** located within said premises.

**DESTRUCTION OF PREMISES:** The parties agree that in the event the demised premises is so damaged by fire or other casualty and are therefore rendered unfit for use and occupancy thereof, this Lease will then be considered terminated from the date of said damage.

**NON-LIABILITY OF LESSOR FOR DAMAGE:** **LESSOR** will not be liable for any liability or damage claims, for injury to person or property from any cause relating to the occupancy of the premises by **LESSEE**. **LESSEE** shall indemnify **LESSOR** from all liability, loss or other damages, claims or obligations resulting from any injuries or losses of any nature.

**COMPLIANCE:** **LESSEE** shall comply with all Federal, State and local laws, regulations and ordinances.

**REMODELING:** It is agreed by the parties that **LESSEE** may not remodel the demised premises at any time during the term of this Lease without obtaining the prior written consent of **LESSOR**.

**CARE OF PREMISES:** **LESSEE** agrees to keep the premises in good repair and reasonably clean at **LESSEE'S** expense. **LESSOR** shall have the right to inspect the premises at all reasonable times.

**ABANDONMENT OF PREMISES:** If **LESSEE** shall abandon or vacate the premises, **LESSOR** may re-let the premises for such rent and upon such terms as **LESSOR** may deem fit.

**DEFAULT:** In the event a default is made by the **LESSEE** in payment of rent herein



reserved or any part thereof, or in any of the covenants herein contained, if such default is not remedied within fifteen (15) days of said default, **LESSOR** shall, without further notice and at its option, have the right to re-enter the premises, remove the **LESSEE** and to terminate the Lease, provided, however, that the mention herein of any particular remedy or right shall not preclude or prejudice the **LESSOR** from any other remedy or right in law or in equity.

**SUB-LETTING:** **LESSEE** may not assign or sub-let this Lease without the express written consent of **LESSOR**.

**LESSOR:  
CITY OF TOMAH**

Dated: \_\_\_\_\_ BY: \_\_\_\_\_ (SEAL)  
\*  
\_\_\_\_\_

Dated: \_\_\_\_\_ \*  
\_\_\_\_\_ (SEAL)  
\_\_\_\_\_

**LESSEE:  
TIMOTHY SCHRAM**

Dated: \_\_\_\_\_ \_\_\_\_\_ (SEAL)

## STAFF COMMITTEE PREPARATION REPORT

### Agenda Item:

Back in 2016, the Council approved the use of a Special Pay plan for eligible employees who leave the City to deposit large (over \$2500) payouts into a special pay plan account as an additional retirement account option. In order to maintain the qualified status of the Special Pay Plan, the City of Tomah must adopt certain amendments required by the Internal Revenue Service (IRS) to ensure the plan continues to comply with all current laws. To adopt the appropriate amendments, the IRS requires that you adopt a new version of your Plan document, called a "Plan restatement." The resolution is required to ensure the plan continues to satisfy all current qualification requirements.

### Summary and Background Information:

#### Fiscal Impact:

None.

(Appropriate Documentation Attached)

### Recommendation:

**Approval of Resolution of Restatement of Qualified Retirement Plan**

*Becki Weyer*

*07/12/2022*

\_\_\_\_\_  
City Clerk/SET Team member

\_\_\_\_\_  
Date

Committee:                      Committee of the Whole and/or Common Council

Meeting Date(s):                      July 18th and 19th, 2022

**ACTION BY THE GOVERNING BOARD  
RESTATEMENT OF QUALIFIED RETIREMENT PLAN**

The undersigned, being all of the members of the Governing Board of City of Tomah (“Employer”), hereby consent to the following resolutions:

WHEREAS, the Employer has maintained the City of Tomah Special Pay Plan (“Plan”) since 5-24-2016 for the benefit of eligible employees;

WHEREAS, the Employer is restating the above-referenced Plan to comply with the requirements of the 2017 IRS Cumulative List (IRS Notice 2017-37), the American Taxpayer Relief Act of 2012, the Tax Cuts and Jobs Act of 2017 and other applicable guidance (collectively referred to herein as the Cycle 3 restatement); and

WHEREAS, the Employer wishes to affirm the appointment of Pelion Benefits, Inc. Samuel C Thomas III 888.532.7526 www.pelionbenefitsinc.com as Trustee(s) of the Plan.

NOW, THEREFORE, BE IT RESOLVED that the Employer hereby adopts the City of Tomah Special Pay Plan as the complete Cycle 3 restatement of the prior Plan, to be effective on 1-1-2022;

RESOLVED FURTHER that the undersigned members of the Governing Board authorize the execution of the restated Plan document and authorize the performance of any other actions necessary to implement the adoption of the Cycle 3 Plan restatement. The members of the Governing Board may designate any members of the Governing Board (or other authorized person) to execute the restated Plan document and perform the necessary actions to adopt the restated Plan. The Employer will maintain a copy of the restated Plan, as approved by the members of the Governing Board, along with a copy of the prior Plan, in its files;

RESOLVED FURTHER that the Employer will act as administrator of the Plan and will be responsible for performing all actions necessary to carry out the administration of the Plan. The Employer may designate any other person or persons to perform the actions necessary to administer the Plan; and

RESOLVED FURTHER that Plan participants shall be provided with a summary of the Plan provisions within a reasonable period of time following the adoption of the restated Plan.

**Members of the Governing Board:**

_____	_____	_____
<b>[Name]</b>	<b>[Signature]</b>	<b>[Date]</b>
_____	_____	_____
<b>[Name]</b>	<b>[Signature]</b>	<b>[Date]</b>
_____	_____	_____
<b>[Name]</b>	<b>[Signature]</b>	<b>[Date]</b>
_____	_____	_____
<b>[Name]</b>	<b>[Signature]</b>	<b>[Date]</b>

May 17, 2022

City of Tomah  
819 Superior Avenue  
Tomah, WI 54660

RE: Cycle 3 Restatement of City of Tomah Special Pay Plan (“Plan”)

Dear :

In order to maintain the qualified status of your Plan, your company must adopt certain amendments required by the Internal Revenue Service (IRS) to ensure your Plan continues to comply with all current laws. To adopt the appropriate amendments, the IRS requires that you adopt a new version of your Plan document, called a “Plan restatement.” To assist you with this restatement process, we have updated your Plan as required by the IRS. You will need to sign and date the attached documents to ensure your Plan continues to satisfy all current qualification requirements.

We have enclosed the following documents to assist you in the Plan restatement process:

1. Frequently Asked Questions (FAQs). We have enclosed a series of FAQs to help you understand the steps you need to take to complete the restatement process. Please review these FAQs to ensure you have properly implemented the Plan restatement process.
2. Sample resolution. We have enclosed a sample resolution describing the restatement process. This resolution should be signed to authorize the adoption of the restated plan. You should keep the signed resolution in your Plan file to document the adoption of the Plan restatement.
3. A copy of the restated Adoption Agreement containing the elections applicable to your Plan. PLEASE REVIEW THIS DOCUMENT CAREFULLY TO MAKE SURE THE ELECTIONS IN THE DOCUMENT ARE CONSISTENT WITH HOW THE COMPANY IS CURRENTLY OPERATING THE PLAN. This Adoption Agreement should be signed by the person authorized to execute the adoption of the Plan restatement. You should keep the original signed document in your Plan file and return a copy to us for our records.
4. Basic Plan Document. This document contains the boilerplate language applicable to the Plan as approved by the IRS, including the duties and responsibilities of the Employer. This document does not need to be signed but should be kept in your Plan file.
5. Trust Declaration and Agreement. The Trust Agreement establishes the trust for your Plan and provides for its governing provisions, including the duties and responsibilities of the Trustee and Employer. An authorized person from your company and the Trustee will need to sign the Trust Declaration or a separate Trust Agreement. You should keep the Trust Agreement in your Plan file.
6. A copy of the Plan’s Summary Plan Description (SPD). The SPD is a summary of the Plan provisions that must be provided to all participants. You should provide a copy of the SPD to all participants as soon as possible after executing the attached documents.

Your Plan is a special type of retirement plan called a pre-approved plan. As a pre-approved plan, the IRS reviews and approves the language in your Plan. We will provide you with a copy of the opinion letter issued by the IRS documenting the approval of your Plan language.

As noted above, it is extremely important that you carefully review the enclosed Adoption Agreement to ensure it conforms to the way you currently operate your Plan. You may wish to have your tax or legal advisor review the documents to be sure the options selected are consistent with current Plan operation.

Once you have completed your review of the restated Adoption Agreement and are comfortable with the selections in the document, please sign and date the Adoption Agreement (in the manner described in the enclosed FAQs) and return one copy to us. You should retain the signed original in your Plan file. Please return a copy of the signed Adoption Agreement to us at the following address:

Pelion Benefits, Inc  
3713-C University Drive  
Durham, NC 27707

If you have any questions regarding the Plan restatement process, you may contact us at (919) 942-2828.

Sincerely,

Pelion Benefits, Inc

Enclosures

**Plan Document Restatement Package  
Frequently Asked Questions**

***In General***

***Q-1: Why do we have to restate our Plan document?***

A-1: Under the IRS pre-approved plan program, the IRS reviews and approves plan provisions approximately every six years. This allows the IRS to ensure that the Plan reflects new laws and regulations that affect tax qualified plans. After the IRS approves the pre-approved plan provisions, it requires that all employers that have adopted the plan execute a new plan document, commonly called a plan restatement. In recent years, Congress has enacted a number of new laws affecting tax qualified retirement plans. The IRS also has issued substantial guidance regarding the operation of qualified plans. Congress and the IRS have generally permitted employers to comply with these new rules in operation without formally amending the underlying Plan document until some date after the law is effective. As indicated above, the IRS is now requiring all qualified plans to be restated to comply in form with the new laws and guidance. This restatement is being collectively referred to as Cycle 3.

***Q-2: By what date must our Plan document be restated?***

A-2: The IRS has announced that employers who use a pre-approved plan document, such as yours, must restate their Plans **no later than July 31, 2022**. If a Plan is not restated and signed by July 31, 2022, it may lose its qualified status and could subject your company to substantial tax sanctions.

***Q-3: We just adopted our Plan last year. Why do we need to restate the document so soon after adoption?***

A-3: The IRS requires all Plans be restated onto an “IRS-approved” version of the pre-approved plan. If your company adopted your Plan prior to August 1, 2020, it is likely the Plan was not on the most recent IRS-approved version. All plans must be restated onto the latest IRS-approved version no later than July 31, 2022.

***Q-4: How is the new plan document different than our current document?***

A-4: The new document has been updated to address updated laws and IRS guidance, including, but not limited to:

- Rules expanding In-Plan Roth Conversions of otherwise nondistributable amounts.
- Final regulations providing for a limited modification of the required minimum distribution rules for tax-qualified defined contribution plans holding Qualifying Longevity Annuity Contracts.
- Clarifying change relating to the application of same-sex marriage rules.
- Final regulations providing guidance on mid-year changes to Safe Harbor 401(k) Plans.
- Qualified Natural Disaster Relief provided by the IRS, including, but limited to, Louisiana storms, Hurricane Matthew, Hurricane Irma, Hurricane Maria and California Wildfires.
- Revised disability claims procedures as provided by the Department of Labor (DOL).
- New rules extending the rollover period for Qualified Plan Loan Offset Amounts.

***Q-5: Why does the new Plan document already contain an Interim Amendment?***

A-5: The Cycle 3 Defined Contribution Pre-Approved Plan documents are based on the List of Required Modifications issued by the IRS in October of 2017. The IRS issued final regulations relating to hardship distributions under 401(k) plans on September 23, 2019. Given the timing, the IRS did not permit or approve the inclusion of hardship distribution changes pursuant to the final regulations in the Cycle 3 Defined Contribution Pre-Approved Plan documents, thus a snap-on Interim Amendment is required. Similarly, the Cycle 3 Defined Contribution Pre-Approved Plan documents do not incorporate changes due to the SECURE Act or the CARES Act. A separate Interim Amendment will be necessary to adopt those changes.

***Plan Restatement Documents***

***Q-6: What documents have been provided and which do we need to sign in order to restate our Plan document?***

A-6: We have provided the following updated Plan-related documents:

- Sample Resolution
- Restated Adoption Agreement

*Frequently Asked Questions Regarding Plan Restatements*

- Basic Plan Document
- ASC Trust Agreement, if applicable
- Favorable IRS Opinion letter
- Summary Plan Description

The appropriate individual(s) must sign the sample resolution, restated Adoption Agreement and Trust Declaration, as described below.

***Q-7: Who must sign the sample resolution to adopt the Plan restatement?***

A-7: The purpose of the resolution is to authorize your company to take the actions necessary to restate the plan. The attached resolution is a **sample** designed to satisfy the state law requirements to authorize a company to adopt the restatement of a qualified retirement plan. You should consult with your legal advisor as to whether an alternate format may or should be used to authorize adoption of the Plan restatement.

***Q-8: What pages of the Adoption Agreement must be signed? Do we need to return a copy of the signed Adoption Agreement to you?***

A-8: The pages that must be signed will depend on how the Plan is completed. The following describes each of the Adoption Agreement pages that may require a signature:

- **Employer Signature Page.** The Employer Signature Page must be signed by an authorized representative of the Employer that is sponsoring the Plan. A signature is required to implement the provisions under the restated Plan document.
- **Trust Declaration Page.** Generally, the Trust Declaration Page must be signed by the Employer and the Trustee indicating its acceptance of the fiduciary responsibilities under the Plan. If the Plan is using a separate Trust Agreement, the Trustee may adopt the Trust Agreement either by signing the Trust Declaration Page, as indicated therein, or by signing the separate Trust Agreement.
- **Participating Employer Signature Page.** If there is more than one employer that is maintaining the Plan, each additional employer must adopt the Plan document by executing a Participating Employer Signature Page.
- **Interim Amendment – Hardship Distributions Elective Provisions.** If the Employer wishes to override the default elections, the Employer must sign the Interim Amendment to adopt the alternate elections.

***Q-9: Do we need to file our plan with the IRS?***

A-9: Generally, you may rely upon the IRS opinion letter issued to the plan document sponsor in lieu of an individual determination letter. If you make significant modifications to the IRS-approved Plan, it may impact your Plan's reliance on the IRS opinion letter for which you may wish to apply for an individual IRS determination letter using Form 5307.

***Q-10: Does a new Summary Plan Description (SPD) need to be provided to each participant?***

A-10: Yes, the DOL requires that participants be informed of any material changes made to the plan document. The DOL also requires periodic restatements of the SPD. The adoption of the Cycle 3 restated document is an appropriate time to provide a new SPD. All current participants and beneficiaries receiving benefits must receive a new SPD no later than 210 days (approximately 7 months) after the close of the plan year for which the SPD is updated.

***Q-11: Whom should I call if I have questions?***

A-11: Please contact the plan provider at the address listed in the attached cover letter if you have questions regarding the restatement process.

**SUMMARY PLAN DESCRIPTION  
FOR**

**City of Tomah Special Pay Plan**

**January 1, 2022**



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# City of Tomah Special Pay Plan

## SUMMARY PLAN DESCRIPTION

### ARTICLE 1 INTRODUCTION

City of Tomah has adopted the City of Tomah Special Pay Plan (the “Plan”) to help its employees save for retirement. If you are an employee of City of Tomah, you may be entitled to participate in the Plan, provided you satisfy the conditions for participation as described in this Summary Plan Description.

This Summary Plan Description (“SPD”) is designed to help you understand the retirement benefits provided under the Plan and your rights and obligations with respect to the Plan. This Summary Plan Description contains a summary of the major features of the Plan, including the conditions you must satisfy to participate under the Plan, the amount of benefits you are entitled to as a Plan participant, when you may receive distributions from the Plan, and other valuable information you should know to understand your Plan benefits. We encourage you to read this SPD and contact the Plan Administrator if you have any questions regarding your rights and obligations under the Plan. (See Article 2 below for the name and address of the Plan Administrator.)

This SPD does not replace the formal Plan document, which contains all of the legal and technical requirements applicable to the Plan. However, this SPD does attempt to explain the Plan language in a non-technical manner that will help you understand your retirement benefits. If the non-technical language under this SPD and the technical, legal language under the Plan document conflict, the Plan document always governs. If you have any questions regarding the provisions contained in this SPD or if you wish to receive a copy of the legal Plan document, please contact the Plan Administrator.

The Plan document may be amended or modified due to changes in law, to comply with pronouncements by the Internal Revenue Service (IRS) or due to other circumstances. If the Plan is amended or modified in a way that changes the provisions under this SPD, you will be notified of such changes.

This SPD does not create any contractual rights to employment nor does it guarantee the right to receive benefits under the Plan. Benefits are payable under the Plan only to individuals who have satisfied all of the conditions under the Plan document for receiving benefits.

### ARTICLE 2 GENERAL PLAN INFORMATION AND KEY DEFINITIONS

This Article 2 contains information regarding the day-to-day administration of the Plan as well as the definition of key terms used throughout this Summary Plan Description.

**Plan Name:** City of Tomah Special Pay Plan

**Plan Number:** 001

**Employer:**

**Name:** City of Tomah

**Address:** 819 Superior Avenue

**City, State, Zip Code:** Tomah, WI 54660

**Telephone number:** 608-374-7420

**Employer Identification Number (EIN):** 39-6005633

**Plan Administrator:**

The Plan Administrator is responsible for the day-to-day administration and operation of the Plan. For example, the Plan Administrator maintains the Plan records, provides you with forms necessary to request a distribution from the Plan, and directs the payment of your vested benefits when required under the Plan. The Plan Administrator may designate another person or persons to perform the duties of the Plan Administrator. The Plan Administrator or its delegate, as the case may be, has full discretionary authority to interpret the Plan, including the authority to resolve ambiguities in the Plan document and to interpret the Plan's terms, including who is eligible to participate under the Plan and the benefit rights of participants and beneficiaries. All interpretations, constructions and determinations of the Plan Administrator or its delegate shall be final and binding on all persons, unless found by a court of competent jurisdiction to be arbitrary and capricious. The Plan Administrator also will allow you to review the formal Plan document and other materials related to the Plan.

The Employer listed above is acting as Plan Administrator. The Plan Administrator may designate other persons to carry on the day-to-day operations of the Plan. If you have any questions about the Plan or your benefits under the Plan, you should contact the Plan Administrator or other Plan representative.

**Trustee:**

All amounts contributed to the Plan are held by the Plan Trustee in a qualified Trust. The Trustee is responsible for the safekeeping of the trust funds and must fulfill all Trustee duties in a prudent manner and in the best interest of you and your beneficiaries. The trust established on behalf of the Plan will be the funding medium used for the accumulation of assets from which Plan benefits will be distributed.

The following is the name and address of the Plan Trustee(s):

- **Name:** Pelion Benefits, Inc. Samuel C Thomas III 888.532.7526 [www.pelionbenefitsinc.com](http://www.pelionbenefitsinc.com)  
**Address:** 3713-C University Drive  
**City, State, Zip Code:** Durham, NC 27707

**Service of Legal Process:**

Service of legal process may be made upon the Employer. In addition, service of legal process may be made upon the Plan Trustee or Plan Administrator.

**Effective Date of Plan:**

This Plan is a restatement of an existing Plan to comply with current law. This Plan was originally effective May 24, 2016. However, unless designated otherwise, the provisions of the Plan as set forth in this SPD are effective as of January 1, 2022.

**Plan Year:**

Many of the provisions of the Plan are applied on the basis of the Plan Year. For this purpose, the Plan Year is the 12-month period ending 12/31.

**Plan Compensation:**

In applying the contribution formulas under the Plan (as described in Section 5 below), your contributions may be determined based on Plan Compensation earned during the Plan Year. However, in determining Plan Compensation, no amount will be taken into account to the extent such compensation exceeds the compensation dollar limit set forth under IRS rules. For 2021, the compensation dollar limit is \$290,000 (\$305,000 in 2022). Thus, for Plan Years beginning in 2021, no contribution may be made under the Plan with respect to Plan Compensation above \$290,000 (\$305,000 in 2022). For subsequent plan years, the compensation dollar limit may be adjusted for cost-of-living increases.

For purposes of determining Plan Compensation, your total taxable wages or salary is taken into account, including any pre-tax salary reduction contributions you may make under any other plans we may maintain, which may include any pre-tax contributions you make under a medical reimbursement plan or "cafeteria" plan. Plan Compensation also includes compensation for services that is paid after termination of employment, as long as such amounts are paid by the end of the year or within 2½ months following termination of employment, if later. However, Plan Compensation does not include continuation payments for disabled Participants.

For purposes of determining Plan Compensation, only compensation you earn while you are a participant in the Plan will be taken into account. Thus, any compensation you earn while you are not eligible to participate in the Plan will not be considered in determining Plan Compensation.

**Normal Retirement Age:**

You will reach Normal Retirement Age under the Plan once you satisfy the following requirements: Age 55(General Employees) Age 50(Protective Occupation)

**Disabled:**

You generally will be considered Disabled for purposes of applying certain Plan rules, such as those that may apply to Plan distributions, vesting and allocations, if you are determined to be disabled by the Social Security Administration under Section 223(d) of the Social Security Act for purposes of determining eligibility for Social Security benefits.

**ARTICLE 3  
DESCRIPTION OF PLAN**

**Type of Plan.** This Plan is a special type of retirement plan commonly referred to as a profit sharing plan. A profit sharing plan allows us to make contributions to the Plan on your behalf without having to include such amounts in income. If you have satisfied all of the eligibility conditions described in Article 4 for receiving a Plan Contribution, we will deposit such contribution directly into the Plan on your behalf. Because this money is not reported as income, you do not have to pay any income tax while the money is held in the Plan, and any earnings on such contributions are not taxed while they stay in the Plan. (See Article 5 below for a description of the Plan Contributions authorized under the Plan.)

**ARTICLE 4  
ELIGIBILITY REQUIREMENTS**

This Article sets forth the requirements you must satisfy to participate under the Plan. To qualify as a participant under the Plan, you must:

- be an Eligible Employee
- satisfy the Plan's minimum age and service conditions and
- satisfy any allocation conditions required under the Plan.

Employees who are residents of Puerto Rico may not participate in the Plan unless otherwise specifically included below.

**Eligible Employee**

To participate under the Plan, you must be an Eligible Employee. For this purpose, you are considered an Eligible Employee if you are an employee of City of Tomah, provided you are not otherwise excluded from the Plan.

**Excluded Employees.** For purposes of determining whether you are an Eligible Employee, the Plan excludes from participation certain designated employees. If you fall under any of the excluded employee categories, you will not be eligible to participate under the Plan (until such time as you no longer fall into an excluded employee category). [See below for a discussion of your rights upon changing to or from an excluded employee classification.]

The following categories of employees are not eligible to participate in the Plan:

- All employees who do not have a minimum \$2500.00 in eligible contributions

### **Minimum Age and Service Requirements**

In order to participate in the Plan, you must satisfy certain age and service conditions under the Plan.

- **Minimum age requirement.** There is no minimum age requirement for participation in the Plan.
- **Minimum service requirement.** There is no minimum service requirement to participate under the Plan. Thus, you will be eligible to participate in the Plan (provided you are an Eligible Employee) as of the first Entry Date following your date of employment.

**Entry Date.** Once you have satisfied the eligibility conditions described above, you will be eligible to participate under the Plan on your Entry Date. For this purpose, your Entry Date is your date of employment. Thus, you will be eligible to participate immediately upon your date of hire, provided you are an Eligible Employee.

**Crediting eligibility service.** In determining whether you satisfy any minimum age or service conditions under the Plan, all service you perform during the year is counted. In addition, if you go on a maternity or paternity leave of absence (including a leave of absence under the Family Medical Leave Act) or a military leave of absence, you may receive credit for service during your period of absence for certain purposes under the Plan. You should contact the Plan Administrator to determine the effect of a maternity/paternity or military leave of absence on your eligibility to participate under the Plan.

**Eligibility upon rehire or change in employment status.** If you terminate employment after satisfying the minimum age and service requirements under the Plan and you are subsequently rehired as an Eligible Employee, you will enter the Plan on the later of your rehire date or your Entry Date. If you terminate employment prior to satisfying the minimum age and service requirements, and you are subsequently rehired, you will have to meet the eligibility requirements as if you are a new Employee in order to participate under the Plan.

If you are not an Eligible Employee on your Entry Date, but you subsequently change status to an eligible class of Employee, you will be eligible to enter the Plan immediately (provided you have already satisfied the minimum age and service requirements). If you are an Eligible Employee and subsequently become ineligible to participate in the Plan, all contributions under the Plan will cease as of the date you become ineligible to participate. However, all service earned while you are employed, including service earned while you are ineligible, will be counted when calculating your vested percentage in your account balance.

### **Allocation Conditions**

If you are an Eligible Employee and have satisfied the minimum age and service requirements described above, you are entitled to share in the contributions described in Article 5, provided you satisfy the allocation conditions described below.

**Employer Contributions.** You will be entitled to share in any Employer Contributions we make to the Plan if you satisfy the eligibility conditions described above. You do not need to satisfy any additional allocation conditions to receive an Employer Contribution. You will receive your share of the Employer Contributions regardless of how many hours you work during the year or whether you terminate during the year.

## ARTICLE 5 PLAN CONTRIBUTIONS

The Plan provides for the contributions listed below. Article 4 discusses the requirements you must satisfy to receive the contributions described in this Article 5. Article 7 describes the vesting rules applicable to your plan benefits. Special rules also may apply if you leave employment to enter qualified military service. See your Plan Administrator if you have questions regarding the rules that apply if you are on military leave.

### Employer Contributions

We are authorized under the Plan to make Employer Contributions on behalf of our employees. In order to receive an Employer Contribution, you must satisfy all of the eligibility requirements described in Article 4 for Employer Contributions. If you do not satisfy all of the conditions for receiving an Employer Contribution, you will not share in an allocation of such Employer Contributions for the period for which you do not satisfy the eligibility requirements.

**Employer Contribution Formula.** Employer Contributions will be contributed to your Employer Contribution account under the Plan at such time as we deem appropriate. Generally, Employer Contributions may be contributed during the Plan Year or after the Plan Year ends. Any Employer Contributions we make will be made in accordance with the following Employer Contribution formula.

- **Fixed Employer Contribution formula.** We will make a contribution to the Plan on behalf of eligible participants as determined in accordance with the terms of any employment contract that addresses retirement benefits. Such contribution will be placed in an account under the Plan on your behalf, provided you satisfy the eligibility conditions described in Article 4. We retain the right to amend the Plan to reduce or eliminate this contribution. If we amend the Plan to reduce or eliminate this fixed contribution, you will be notified of such change. (See Article 11 below for more information regarding Plan amendments.)

### Rollover Contributions

If you have an account balance in another qualified retirement plan or an IRA, you may move those amounts into this Plan, without incurring any tax liability, by means of a “rollover” contribution. You are always 100% vested in any amounts you contribute to the Plan as a rollover from another qualified plan or IRA. This means that you will always be entitled to all amounts in your rollover account. Rollover contributions will be affected by any investment gains or losses under the Plan.

You may accomplish a rollover in one of two ways. You may ask your prior plan administrator or trustee to directly rollover to this Plan all or a portion of any amount which you are entitled to receive as a distribution from your prior plan. Alternatively, if you receive a distribution from your prior plan, you may elect to deposit into this plan any amount eligible for rollover within 60 days of your receipt of the distribution. Any rollover to the Plan will be credited to your Rollover Contribution Account. See Article 9 below for a description of the distribution provisions applicable to rollover contributions.

Generally, the Plan will accept a rollover contribution from another qualified retirement plan or IRA. The Plan Administrator may adopt separate procedures limiting the type of rollover contributions it will accept. For example, the Plan Administrator may impose restrictions on the acceptance of After-Tax Contributions or Salary Deferrals (including Roth Deferrals) or may restrict rollovers from particular types of plans. However, you may not make a Rollover Contribution to the Plan prior to becoming a Participant in the Plan. You also must be a current Employee to make a Rollover Contribution to the Plan. Any procedures affecting the ability to make Rollover Contributions to the Plan will not be applied in a discriminatory manner.

If you have questions about whether you can rollover a prior plan distribution, please contact the Plan Administrator or other designated Plan representative.

## ARTICLE 6 LIMIT ON CONTRIBUTIONS

The IRS imposes limits on the amount of contributions you may receive under this Plan, as described below.

**IRS limit on total contributions under the Plan.** The IRS imposes a maximum limit on the total amount of contributions you may receive under this Plan. This limit applies to all contributions we make on your behalf, all contributions you contribute to the Plan, and any forfeitures allocated to any of your accounts during the year. Under this limit, the total of all contributions under the Plan cannot exceed a specific dollar amount or 100% of your annual compensation, whichever is less. For 2022, the dollar limit is \$61,000. (For years after 2022, this amount may be increased for inflation.) For purposes of applying the 100% of compensation limit, your annual compensation includes all taxable compensation, increased for any pre-tax contributions you may make to any other plan we may maintain, such as a cafeteria health plan.

**Example:** Suppose in 2022 you earn compensation of \$60,000. The maximum amount of contributions you may receive under the Plan for 2022 is \$60,000 (the lesser of \$61,000 or 100% of \$60,000).

## ARTICLE 7 DETERMINATION OF VESTED BENEFIT

**Vested account balance.** When you take a distribution of your benefits under the Plan, you are only entitled to withdraw your *vested* account balance. For this purpose, your *vested* account balance is the amount held under the Plan on your behalf for which you have earned an ownership interest. You earn an ownership interest in your Plan benefits if you have earned enough service with us to become *vested* based on the Plan's vesting schedule. If you terminate employment before you become fully vested in any of your Plan benefits, those non-vested amounts may be forfeited. (See below for a discussion of the forfeiture rules that apply if you terminate with a non-vested benefit under the Plan.)

The following describes the vesting schedule applicable to contributions under the Plan.

- **Rollover Contributions.** If you rollover amounts from an IRA or another qualified plan to this Plan, you will be 100% vested in such amounts. Thus, you will never lose your rollover contributions once they are rolled over to this Plan. If your rollover contribution account decreases because of investment losses, you will only be entitled to the amount in your rollover contribution account at the time of distribution.

**Protection of vested benefit.** Once you are vested in your benefits under the Plan, you have an ownership right to those amounts. While you may not be able to immediately withdraw your vested benefits from the Plan due to the distribution restrictions described under Article 9 below, you generally will never lose your right to those vested amounts. However, it is possible that your benefits under the Plan will decrease as a result of investment losses. If your benefits decrease because of investment losses, you will only be entitled to the vested amount in your account at the time of distribution.

**Exception to vesting schedule.** The above vesting schedule no longer applies once you reach Normal Retirement Age under the Plan. Thus, if you are still employed with us at Normal Retirement Age, you will automatically become 100% vested in all contributions under the Plan. You also will be fully vested in your entire account balance (regardless of the Plan's vesting schedule) if the plan is terminated.

**Years of Vesting Service.** To calculate your vested benefit under the Plan, your Years of Vesting Service are used to determine where you are on the vesting schedule. You will be credited with a Year of Vesting Service for each year in which you work at least 1,000 hours. The Plan Administrator will track your service and will calculate your years of service in accordance with the Plan requirements.

**Forfeiture of nonvested benefits.** If you terminate employment before you become fully vested in your Plan benefits, you will be entitled to receive a distribution of your *vested* benefits under the Plan. Your non-vested benefits will be *forfeited* as described below. You are not entitled to receive a distribution of your non-vested benefits.

If you terminate employment at a time when you are only partially-vested (or totally non-vested) in any of your Plan benefits, how the Plan treats your non-vested balance will depend on whether you take a distribution when you terminate employment.

- ❖ **Forfeiture upon distribution.** If you take a distribution of your entire vested benefit when you terminate employment, your non-vested benefit will be forfeited in accordance with the terms of the Plan. If you are totally non-vested in any contributions we made on your behalf, you will be deemed to receive a distribution for purposes of applying these forfeiture rules.
- ❖ **Forfeiture upon five consecutive Breaks in Service.** Depending on the value of your vested benefits, you may be able to keep your benefits in the Plan when you terminate employment. If you do not take a distribution of your entire vested benefit when you terminate employment, your non-vested benefit will remain in your account until you have incurred five consecutive Breaks in Service, at which time your non-vested benefit will be forfeited in accordance with the terms of the Plan. For this purpose, you will have a Break in Service for each year in which you work less than 501 hours. Your vested benefits will not be forfeited under this forfeiture rule. If you have any questions regarding the application of these rules, you should contact the Plan Administrator.

## ARTICLE 8 PARTICIPANT LOANS

The Plan does not permit Participants to take a loan from the Plan. To access Plan assets, you must be eligible to receive a distribution from the Plan, as described in Article 9.

## ARTICLE 9 PLAN DISTRIBUTIONS

The Plan contains detailed rules regarding when you can receive a distribution of your benefits from the Plan. As discussed in Article 7 above, if you qualify for a Plan distribution, you will only receive your vested benefits. This Article 9 describes when you may request a distribution and the tax effects of such a distribution.

**Distribution upon termination of employment.** When you terminate employment, you may be entitled to a distribution from the Plan. The availability of a distribution will depend on the amount of your vested account balance.

- **Vested account balance in excess of \$5,000.** If your total vested account balance exceeds \$5,000 as of the distribution date, you may receive a distribution from the Plan within a reasonable period following your termination of employment. If you do not consent to a distribution of your vested account balance, your balance will remain in the Plan. If you receive a distribution of your vested benefits when you are only partially-vested in your Plan benefits, your non-vested benefits will be forfeited.

You may elect to take your distribution in any of the following forms. Prior to receiving a distribution from the Plan, you will receive a distribution package that will describe the distribution options that are available to you. If you have any questions regarding your distribution options under the Plan, please contact the Plan Administrator.

- **Lump sum.** You may elect to take a distribution of your entire vested account balance in a lump sum. If you take a lump sum distribution, you may elect to rollover all (or any portion) of your distribution to an IRA or to another qualified plan. See the *Special Tax Notice*, which you may obtain from the Plan Administrator, for more information regarding your ability to rollover your plan distribution.



- **Vested account balance of \$5,000 or less.** If your total vested account balance under the Plan is \$5,000 or less as of the distribution date, you will be eligible to receive a distribution of your entire vested account balance in a lump sum within a reasonable period following your termination of employment. If you receive a distribution of your vested benefits when you are partially-vested in your Plan benefits, your non-vested benefits will be forfeited.

You may elect to receive your distribution in cash or you may elect to rollover your distribution to an IRA or to another qualified plan.

If your total vested benefit under the Plan is between \$1,000 and \$5,000 as of the distribution date and you do not consent to a distribution of your vested account balance, your vested benefit automatically will be rolled over to an IRA selected by the Plan Administrator. If your total vested benefit exceeds \$5,000, no distribution will be made from the Plan without your consent. If your total vested benefit is \$1,000 or less as of the distribution date, your entire vested benefit will be distributed to you in a lump sum, even if you do not consent to a distribution.

If your benefit is automatically rolled over to an IRA selected by the Plan Administrator, such amounts will be invested in a manner designed to preserve principal and provide a reasonable rate of return. Common types of investment vehicles that may be used include money market accounts, certificates of deposit or stable value funds. Reasonable expenses may be charged against the IRA account for expenses associated with the establishment and maintenance of the IRA. Any such expenses will be no greater than similar fees charged for other IRAs maintained by the IRA provider. For further information regarding the automatic rollover requirements, including further information regarding the IRA provider and the applicable fees and expenses associated with the automatic rollover IRA, please contact the Plan Administrator or other designated Plan representative.

**In-service distributions.** You may not withdraw amounts attributable to your Employer Contributions while you are still employed. However, you may withdraw amounts attributable to Rollover Contributions at any time.

**Required distributions.** If you have not begun taking distributions before you attain your Required Beginning Date, the Plan generally must commence distributions to you as of such date. For this purpose, your Required Beginning Date is April 1 following the end of the calendar year in which you attain age 70½ (age 72, if you were born after June 30, 1949), or terminate employment, whichever is later.

Once you attain your Required Beginning Date, the Plan Administrator will commence distributions to you as required under the Plan. The Plan Administrator will inform you of the amount you are required to receive once you attain your Required Beginning Date.

**Distribution upon disability.** If you should terminate employment because you are disabled, you will be eligible to receive a distribution of your vested account balance under the Plan's normal distribution rules.

**Distributions upon death.** If you should die before taking a distribution of your entire vested account balance, your remaining benefit will be distributed to your beneficiary or beneficiaries, as designated on the appropriate designated beneficiary election form. You may request a designated beneficiary election form from the Plan Administrator.

If you are married, your spouse generally is treated as your beneficiary, unless you properly designate an alternative beneficiary to receive your benefits under the Plan. The Plan Administrator will provide you with information concerning the availability of death benefits under the Plan and your rights (and your spouse's rights) to designate an alternative beneficiary for such death benefits. For purposes of determining your beneficiary to receive death distributions under the Plan, any designation of your spouse as beneficiary is automatically revoked upon a formal divorce decree unless you re-execute a new beneficiary designation form or enter into a valid Qualified Domestic Relations Order (QDRO).

**Default beneficiaries.** If you do not designate a beneficiary to receive your benefits upon death, your benefits will be distributed first to your spouse. If you have no spouse at the time of death, your benefits will

be distributed equally to your surviving children. If you have no children at the time of your death, your benefits will be distributed to your estate.

**Taxation of distributions.** Generally, you must include any Plan distribution in your taxable income in the year you receive the distribution. More detailed information on tax treatment of Plan distributions is contained in the “Special Tax Notice” which you may obtain from the Plan Administrator.

**Distributions before age 59½.** If you receive a distribution before age 59½, you generally will be subject to a 10% penalty tax in addition to regular income taxation on the amount of the distribution that is subject to taxation. You may avoid the 10% penalty tax by rolling your distribution into another plan or IRA. Certain exceptions to the penalty tax may apply. For more information, please review the “Special Tax Notice,” which may be obtained from the Plan Administrator.

**Rollovers and withholding.** You may “roll over” most Plan distributions to an IRA or another qualified plan and avoid current taxation. You may accomplish a rollover either directly or indirectly. In a direct rollover, you instruct the Plan Administrator that you wish to have your distribution deposited directly into another plan or an IRA. In an indirect rollover, the Plan Administrator actually makes the distribution to you and you may rollover that distribution to an IRA or another qualified plan within 60 days after you receive the Plan distribution.

If you are eligible to directly rollover a distribution but choose not to, the Plan Administrator must withhold 20% of the taxable distribution for federal income tax withholding purposes. The Plan Administrator will provide you with the appropriate forms for choosing a direct rollover. For more information, see the “Special Tax Notice,” which may be obtained from the Plan Administrator.

Certain benefit payments are not eligible for rollover and therefore will not be subject to 20% mandatory withholding. The types of benefit payments that are not “eligible rollover distributions” include:

- annuities paid over your lifetime,
- installments payments for a period of at least ten (10) years,
- minimum required distributions at age 70½ (age 72, if you were born after June 30, 1949),
- hardship withdrawals, and
- Certain “corrective” distributions.

**[Note: All of the above distribution options may not be available under this Plan.]**

**Non-assignment of benefits and Qualified Domestic Relations Orders (QDROs)** Your benefits cannot be sold, used as collateral for a loan, given away, or otherwise transferred, garnished, or attached by creditors, except as provided by law. However, if required by applicable state domestic relations law, certain court orders could require that part of your benefit be paid to someone else—your spouse or children, for example. This type of court order is known as a Qualified Domestic Relations Order (QDRO). As soon as you become aware of any court proceedings that might affect your Plan benefits, please contact the Plan Administrator. You may request a copy of the procedures concerning QDROs, including those procedures governing the qualification of a domestic relations order, without charge, from the Plan Administrator.

## ARTICLE 10 PLAN ADMINISTRATION AND INVESTMENTS

**Valuation Date.** To determine your share of any gains or losses incurred as a result of the investment of Plan assets, the Plan is valued on a regular basis. For this purpose, the Plan is valued on a daily basis. Thus, you will receive an allocation of gains or losses under the Plan at the end of each business day during which the New York Stock Exchange is open.

**Plan fees.** There may be fees or expenses related to the administration of the Plan or associated with the investment of Plan assets that will affect the amount of your Plan benefits. Any fees related to the

administration of the Plan or associated with the investment of Plan assets may be paid by the Plan or by the Employer. If the Employer does not pay Plan-related expenses, such fees or expenses will generally be allocated to the accounts of Participants either proportionally based on the value of account balances or as an equal dollar amount based on the number of participants in the Plan. If you direct the investment of your benefits under the Plan, you will be responsible for any investment-related fees incurred as a result of your investment decisions. Prior to making any investment, you should obtain and read all available information concerning that particular investment, including financial statements, prospectuses, and other available information.

In addition to general administration and investment fees that are charged to the Plan, you may be assessed fees directly associated with the administration of your account. For example, if you terminate employment, your account may be charged directly for the pro rata share of the Plan's administration expenses, regardless of whether the Employer pays some of these expenses for current Employees. Other fees that may be charged directly against your account include:

- Fees related to the processing of distributions upon termination of employment.
- Fees related to the processing of in-service distributions (including hardship distributions).
- Fees related to the processing of required minimum distributions at age 70½ (age 72, if you were born after June 30, 1949), or termination of employment, if later.
- Charges related to processing of a Qualified Domestic Relation Order (QDRO) where a court requires that a portion of your benefits is payable to your ex-spouse or children as a result of a divorce decree.

If you are permitted to direct the investment of your benefits under the Plan, each year you will receive a separate notice describing the fees that may be charged under the Plan. In addition, you will also receive a separate notice describing any actual fees charged against your account. Please contact the Plan Administrator if you have any questions regarding the fees that may be charged against your account under the Plan.

## ARTICLE 11 PLAN AMENDMENTS AND TERMINATION

**Plan amendments.** We have the authority to amend this Plan at any time. Any amendment, including the restatement of an existing Plan, may not decrease your vested benefit under the Plan, except to the extent permitted under the Internal Revenue Code, and may not reduce or eliminate any "protected benefits" (except as provided under the Internal Revenue Code or any regulation issued thereunder) determined immediately prior to the adoption or effective date of the amendment (whichever is later). However, we may amend the Plan to increase, decrease or eliminate benefits on a prospective basis.

**Plan termination.** Although we expect to maintain this Plan indefinitely, we have the ability to terminate the Plan at any time. For this purpose, termination includes a complete discontinuance of contributions under the Plan or a partial termination. If the Plan is terminated, all amounts credited to your account shall become 100% vested, regardless of the Plan's current vesting schedule. In the event of the termination of the Plan, you are entitled to a distribution of your entire vested benefit. Such distribution shall be made directly to you or, at your direction, may be transferred directly to another qualified retirement plan or IRA. If you do not consent to a distribution of your benefit upon termination of the Plan, the Plan Administrator will transfer your vested benefit directly to an IRA that we will establish for your benefit. Except as permitted by Internal Revenue Service regulations, the termination of the Plan shall not result in any reduction of protected benefits.

A partial termination may occur if either a Plan amendment or severance from service excludes a group of employees who were previously covered by this Plan. Whether a partial termination has occurred will depend on the facts and circumstances of each case. If a partial termination occurs, only those Participants who

cease participation due to the partial termination will become 100% vested. The Plan Administrator will advise you if a partial termination occurs and how such partial termination affects you as a Participant.

**Pelion Benefits, Inc**  
**NONSTANDARDIZED GOVERNMENTAL PROFIT SHARING/401(k) PLAN**  
**ADOPTION AGREEMENT #001**

By executing this Nonstandardized Governmental Profit Sharing/401(k) Plan Adoption Agreement (the "Adoption Agreement" or "AA"), the undersigned Employer agrees to establish or continue a Governmental Profit Sharing/401(k) Plan for its Employees. The Governmental Profit Sharing/401(k) Plan adopted by the Employer consists of the Governmental Defined Contribution Pre-Approved Plan Basic Plan Document #03 (the "BPD") and the elections made under this Adoption Agreement (collectively referred to as the "Plan"). An Employer may jointly co-sponsor the Plan by signing a Participating Employer Adoption Page, which is attached to this Adoption Agreement. **This Plan is effective as of the Effective Date identified on the Signature Page of this Adoption Agreement.**

**SECTION 1**  
**EMPLOYER INFORMATION**

**1-1 EMPLOYER INFORMATION.**

Name: City of Tomah

Address: 819 Superior Avenue  
Tomah, WI 54660

Telephone: 608-374-7420

**1-2 EMPLOYER IDENTIFICATION NUMBER (EIN).** 39-6005633

**1-3 FORM OF BUSINESS.**

State or political subdivision of a State

State agency or instrumentality

Indian Tribal Government

Describe other Employer qualified to adopt a Governmental Plan: \_\_\_\_\_

**1-4 EMPLOYER'S TAX YEAR END.** The Employer's tax year ends December 31

**1-5 RELATED EMPLOYERS.** Is the Employer part of a group of Related Employers (as defined in Section 1.83 of the Plan)?

Yes

No

If yes, Related Employers may be listed below. A Related Employer must execute a Participating Employer Adoption Page for Employees of that Related Employer to participate in this Plan.

[*Note: This AA §1-5 is for informational purposes and the Employer need not list Related Employers. The failure to identify all Related Employers will not jeopardize the qualified status of the Plan.*]

**SECTION 2**  
**PLAN INFORMATION**

**2-1 PLAN NAME.** City of Tomah Special Pay Plan

Original Effective Date: May 24, 2016

Restatement Effective Date: January 1, 2022

**2-2 PLAN NUMBER.** 001

**2-3 TYPE OF PLAN.**

(a) This Plan is a Profit Sharing Plan. (*Note: May also include Matching Contributions under AA §6B.*)

(b) This Plan is a Grandfathered Profit Sharing/401(k) Plan. [*Note: To qualify as a Grandfathered Profit Sharing/401(k) Plan, the Employer must have maintained a 401(k) plan as of May 6, 1986. A Grandfathered Profit Sharing/401(k) Plan may also include a plan of an Indian Tribal Government, as defined in Section 1.58 of the Plan. See Section 1.55 of the Plan for a more detailed description of a Grandfathered Profit Sharing/401(k) Plan.*]

- (c) The Plan is intended to be a FICA Replacement Plan (as described under Section 4.03 of the Plan). [*Note: If this subsection (c) is checked, elections under this AA must be consistent with the requirements of a FICA Replacement Plan as described under Section 4.03 of the Plan.*]

2-4 **PLAN YEAR.**

- (a) Calendar year.  
 (b) The 12-consecutive month period ending on 12/31 \_\_\_\_\_ each year.  
 (c) The Plan has a Short Plan Year running from \_\_\_\_ to \_\_\_\_.

2-5 **FROZEN PLAN.** Check this AA §2-5 if the Plan is a frozen Plan to which no contributions will be made.

- This Plan is a frozen Plan effective \_\_\_\_\_. (See Section 3.02(a)(2) of the Plan.)

[*Note: As a frozen Plan, the Employer will not make any contributions with respect to Plan Compensation earned after such date and no Participant will be permitted to make any contributions to the Plan after such date. In addition, no Employee will become a Participant after the date the Plan is frozen.*]

2-6 **MULTIPLE EMPLOYER PLAN.** Is this Plan a Multiple Employer Plan as defined in Section 16.07 of the Plan? (See Section 16.07 of the Plan for special rules applicable to Multiple Employer Plans.)

- Yes  
 No

2-7 **PLAN ADMINISTRATOR.**

- (a) The Employer identified in AA §1-1.  
 (b) Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

2-8 **DEFINITION OF DISABLED.** An individual is considered Disabled for purposes of applying the provisions of this Plan if:

- (a) The individual is covered by the Employer's disability insurance plan and is determined to be disabled under such plan.  
 (b) The individual is determined to be disabled by the Social Security Administration under Section 223(d) of the Social Security Act for purposes of determining eligibility for Social Security benefits.  
 (c) The Plan Administrator determines an individual is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment that can be expected to result in death or which has lasted, or can be expected to last, for a continuous period of not less than 12 months. The permanence and degree of such impairment shall be supported by medical evidence. The Plan Administrator may establish reasonable procedures for determining whether a Participant is Disabled.

[*Note: An Employer may elect any or all of (a), (b) and (c) above. If more than one of (a), (b) and (c) is selected, the hierarchy for determining whether an individual is considered Disabled is (a), then (b) and then (c), unless described otherwise under separate administrative procedures or under subsection (d) below.*]

- (d) Alternative definition of Disabled: \_\_\_\_\_

[*Note: Any alternative definition described in this subsection (d) will apply uniformly to all Participants under the Plan and will be applied in a nondiscretionary manner. The Employer may describe different definitions of Disabled for different purposes under the plan.*]

**SECTION 3  
ELIGIBLE EMPLOYEES**

3-1 **ELIGIBLE EMPLOYEES.** In addition to the Employees identified in Section 2.02 of the Plan, the following Employees are excluded from participation under the Plan with respect to the contribution source(s) identified in this AA §3-1. See Sections 2.02(d) and (e) of the Plan for rules regarding the effect on Plan participation if an Employee changes between an eligible and ineligible class of employment.

- | Deferral                 | Match                    | ER                       |                   |
|--------------------------|--------------------------|--------------------------|-------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) No exclusions |

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) Collectively Bargained Employees
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) Non-resident aliens who receive no compensation from the Employer which constitutes U.S. source income
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Leased Employees
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) Employees paid on an hourly basis
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Employees paid on a salaried basis
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Employees in an elected or appointed position.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Part-Time Employees (as defined in Section 1.71 of the Plan)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) Seasonal Employees (as defined in Section 1.89 of the Plan)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(j) Temporary Employees (as defined in Section 1.93 of the Plan)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(k) Employees eligible for another qualified plan sponsored by the Employer or a Related Employer Specify name of other qualified plan (optional): _____
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(l) Other: <u>All employees who do not have a minimum \$2500.00 in eligible contributions</u>

*[Note: The elections under the ER column apply to any Pick-Up Contributions and any After-Tax Employee Contributions authorized under AA §6-7, unless elected otherwise under subsection (l) above. The exclusions inserted may not result in a specifically named individual or a finite group (such as employees hired before a certain date) being the only employee or employees participating under the plan in violation of the permanency requirements or Treas. Reg. §1.401-1(b)(2). It is permissible to limit participation under the plan to an employee or employees of a specifically named position or positions.]*

#### SECTION 4 MINIMUM AGE AND SERVICE REQUIREMENTS

4-1 **ELIGIBILITY REQUIREMENTS – MINIMUM AGE AND SERVICE.** An Eligible Employee (as defined in AA §3-1) who satisfies the minimum age and service conditions under this AA §4-1 will be eligible to participate under the Plan as of his/her Entry Date (as defined in AA §4-2 below).

(a) **Service Requirement.** An Eligible Employee must complete the following minimum service requirements to participate in the Plan.

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(1) There is no minimum service requirement for participation in the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(2) ___ Year(s) of Service (as defined in Section 2.03(a)(1) of the Plan and AA §4-3).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) The completion of at least ___ Hours of Service during the first ___ months of employment (or the first ___ days of employment) or the completion of a Year of Service (as defined in AA §4-3), if earlier. <input type="checkbox"/> (i) An Employee who completes the required Hours of Service satisfies eligibility at the end of the designated period, regardless if the Employee actually works for the entire period. <input type="checkbox"/> (ii) An Employee who completes the required Hours of Service must also be employed continuously during the designated period of employment. See Section 2.03(a)(2) of the Plan for rules regarding the application of this subsection (ii).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(4) The completion of ___ Hours of Service during an Eligibility Computation Period. <i>[Note: An Employee satisfies the service requirement immediately upon completion of the designated Hours of Service rather than at the end of the Eligibility Computation Period.]</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(5) Full-time Employees are eligible to participate as set forth in subsection (i)

**Deferral      Match      ER**

below. Employees who are “part-time” Employees must complete a Year of Service (as defined in AA §4-3). For this purpose, a full-time Employee is any Employee not defined in subsection (ii) below.

- (i) Full-time Employees must complete the following minimum service requirements to participate in the Plan:
  - (A) There is no minimum service requirement for participation in the Plan.
  - (B) The completion of at least \_\_\_\_ Hours of Service during the first \_\_\_\_ months of employment or the completion of a Year of Service (as defined in AA §4-3), if earlier.
  - (C) Under the Elapsed Time method as defined in AA §4-3(c) below.
  - (D) Describe: \_\_\_\_\_

*[Note: Any conditions provided under this subsection (D) must be definitely determinable.]*

- (ii) Part-time Employees must complete a Year of Service (as defined in AA §4-3). For this purpose, a part-time Employee is any Employee (including a temporary or seasonal Employee) whose normal work schedule is less than:

- (A) For this purpose, a part-time Employee is any Employee (including a temporary or seasonal Employee) whose normal work schedule is less than:

- (I) \_\_\_\_ hours per week.
- (II) \_\_\_\_ hours per month.
- (III) \_\_\_\_ hours per year.

- (B) Describe part-time Employees for this purpose: \_\_\_\_\_

*[Note: A part-time employee must be described as an individual who works less than a specified number of hours (no greater than 40) during a standard work week.]*

(6) Under the Elapsed Time method as described in AA §4-3(c) below.

(7) Describe eligibility conditions: \_\_\_\_\_

- (b) **Minimum Age Requirement.** An Eligible Employee (as defined in AA §3-1) must have attained the following age with respect to the contribution source(s) identified in this AA §4-1(b).

**Deferral      Match      ER**

- (1) There is no minimum age for Plan eligibility.
- (2) Age 21.
- (3) Age \_\_\_\_.

- (c) **Special eligibility rules.** The following special eligibility rules apply with respect to the Plan: \_\_\_\_\_

*[Note: Any elections under the ER column under this AA §4-1 apply to any Pick-Up Contributions authorized under AA §6-1(d) and any After-Tax Employee Contributions authorized under AA §6-7, unless elected otherwise under subsection (c) above. Subsection (c) above may be used to apply the eligibility conditions selected under this AA §4-1 separately with respect to different Employee groups or different contribution formulas under the Plan. Any special rules under subsection (c) above must be definitely determinable.]*



- 4-2 **ENTRY DATE.** An Eligible Employee (as defined in AA §3-1) who satisfies the minimum age and service requirements in AA §4-1 shall be eligible to participate in the Plan as of his/her Entry Date. For this purpose, the Entry Date is the following date with respect to the contribution source(s) identified under this AA §4-2.

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(a) <b>Immediate.</b> The date the minimum age and service requirements are satisfied (or date of hire, if no minimum age and service requirements apply).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) <b>Semi-annual.</b> The first day of the 1st and 7th month of the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) <b>Quarterly.</b> The first day of the 1st, 4th, 7th and 10th month of the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) <b>Monthly.</b> The first day of each calendar month.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) <b>Payroll period.</b> The first day of the payroll period.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) <b>The first day of the Plan Year.</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Describe Entry Date: _____

[*Note: Entry Date under this subsection (g) must be no later than 3 years after the date described under (a).*]

An Eligible Employee's Entry Date (as defined above) is determined based on when the Employee satisfies the minimum age and service requirements in AA §4-1. For this purpose, an Employee's Entry Date is the Entry Date:

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) <b>next following</b> satisfaction of the minimum age and service requirements.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) <b>coinciding with or next following</b> satisfaction of the minimum age and service requirements.
N/A	<input type="checkbox"/>	<input type="checkbox"/>	(j) <b>nearest</b> the satisfaction of the minimum age and service requirements.
N/A	<input type="checkbox"/>	<input type="checkbox"/>	(k) <b>preceding</b> the satisfaction of the minimum age and service requirements.

This section may be used to describe any special rules for determining Entry Dates under the Plan. For example, if different Entry Date provisions apply for the same contribution sources with respect to different groups of Employees, such different Entry Date provisions may be described below.

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(l) <b>Describe</b> any special rules that apply with respect to the Entry Dates under this AA §4-2: _____

[*Note: The elections under the ER column under this AA §4-2 apply to any Pick-Up Contributions selected under AA §6-1(d) and any After-Tax Employee Contributions selected under AA §6-7, unless elected otherwise under subsection (l) above. Any special rules under subsection (l) above must be definitely determinable.*]

- 4-3 **DEFAULT ELIGIBILITY RULES.** In applying the minimum age and service requirements under AA §4-1 above, the following default rules apply with respect to all contribution sources under the Plan:

- **Year of Service.** An Employee earns a Year of Service for eligibility purposes upon completing 1,000 Hours of Service during an Eligibility Computation Period. Hours of Service are calculated based on actual hours worked during the Eligibility Computation Period. (See Section 1.57 of the Plan for the definition of Hour of Service.)
- **Eligibility Computation Period.** If one Year of Service is required for eligibility, the Plan will determine subsequent Eligibility Computation Periods on the basis of Plan Years. (See Section 2.03(a)(3)(i) of the Plan). If more than one Year of Service is required for eligibility, the Plan will determine subsequent Eligibility Computation Periods on the basis of Anniversary Years. (See Section 2.03(a)(3)(ii) of the Plan.)

To override the default eligibility rules, complete the applicable sections of this AA §4-3. **If this AA §4-3 is not completed for a particular contribution source, the default eligibility rules apply.**

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) <b>Year of Service.</b> Instead of 1,000 Hours of Service, an Employee earns a Year of Service upon the completion of ____ Hours of Service during an Eligibility Computation Period.

- | Deferral                 | Match                    | ER                       |   |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) <b>Eligibility Computation Period (ECP).</b> The Plan will use Anniversary Years, unless more than one Year of Service is required under AA §4-1(a), in which case the Plan will shift to Plan Years if the Employee does not earn a Year of Service during the first Eligibility Computation Period. (See Section 2.03(a)(3)(ii) of the Plan.)   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) <b>Elapsed Time method.</b> Eligibility service will be determined under the Elapsed Time method. An Eligible Employee (as defined in AA §3-1) must complete a period of service, as designated below, to participate in the Plan. (See Section 2.03(a)(6) of the Plan.) <ul style="list-style-type: none"> <li><input type="checkbox"/> (1) For Deferral, must complete a ____ period of service</li> <li><input type="checkbox"/> (2) For Match, must complete a ____ period of service</li> <li><input type="checkbox"/> (3) For ER, must complete a ____ period of service</li> </ul> <p><i>[Note: Under the Elapsed Time method, service will be measured from the Employee's employment commencement date (or reemployment commencement date, if applicable) without regard to the Eligibility Computation Period designated in Section 2.03(a)(3) of the Plan.]</i></p>  |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (d) <b>Equivalency Method.</b> For purposes of determining an Employee's Hours of Service for eligibility, the Plan will use the Equivalency Method (as defined in Section 2.03(a)(5) of the Plan). The Equivalency Method will apply to: <ul style="list-style-type: none"> <li><input type="checkbox"/> (1) All Employees.</li> <li><input type="checkbox"/> (2) Only Employees for whom the Employer does not maintain hourly records. For Employees for whom the Employer maintains hourly records, eligibility will be determined based on actual hours worked.</li> </ul> <p>Hours of Service for eligibility will be determined under the following Equivalency Method.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> (3) <b>Monthly.</b> 190 Hours of Service for each month worked.</li> <li><input type="checkbox"/> (4) <b>Weekly.</b> 45 Hours of Service for each week worked.</li> <li><input type="checkbox"/> (5) <b>Daily.</b> 10 Hours of Service for each day worked.</li> <li><input type="checkbox"/> (6) <b>Semi-monthly.</b> 95 Hours of Service for each semi-monthly period worked.</li> <li><input type="checkbox"/> (7) <b>Describe Equivalency Method:</b> _____</li> </ul> <p><i>[Note: Any description of an Equivalency Method under this subsection (7) must be definitely determinable.]</i></p> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (e) <b>Special eligibility provisions.</b> _____  |

*[Note: The elections under the ER column under this AA §4-3 apply to any Pick-Up Contributions authorized under AA §6-1(d) and any After-Tax Employee Contributions selected under AA §6-7, unless elected otherwise under subsection (e) above. Any special rules under subsection (e) above must be definitely determinable.]*

4-4 **EFFECTIVE DATE OF MINIMUM AGE AND SERVICE REQUIREMENTS.** The minimum age and/or service requirements under AA §4-1 apply to all Employees under the Plan. An Employee will participate with respect to all contribution sources under the Plan as of his/her Entry Date, taking into account all service with the Employer, including service earned prior to the Effective Date.

To allow Employees employed on a specified date to enter the Plan without regard to the minimum age and/or service conditions, complete this AA §4-4.

- | Deferral                 | Match                    | ER                       |  |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | An Eligible Employee who is employed by the Employer on the following designated date will enter the Plan on the designated date without regard to minimum age and/or service requirements (as designated below): <ul style="list-style-type: none"> <li><input type="checkbox"/> (a) the Effective Date of this Plan (as designated in the Employer Signature Page).</li> <li><input type="checkbox"/> (b) the date the Plan is executed by the Employer (as indicated on the Employer Signature Page).</li> <li><input type="checkbox"/> (c) _____ <i>[insert date no earlier than the Effective Date of this Plan]</i></li> </ul> |

An Eligible Employee who is employed on the designated date will enter the Plan on the designated date without regard to the minimum age and service requirements under AA

§4-1. If both minimum age and service conditions are not waived, select subsection (d) or (e) below to designate which condition is waived under this AA §4-4.

- (d) This AA §4-4 only applies to the minimum service condition.
- (e) This AA §4-4 only applies to the minimum age condition.

The provisions of this AA §4-4 apply to all Eligible Employees employed on the designated date unless designated otherwise under subsection (f) or (g) below.

- (f) The provisions of this AA §4-4 apply to the following group of Employees employed on the designated date: \_\_\_\_\_
- (g) Describe special rules: \_\_\_\_\_

*[Note: An Employee who is employed as of the designated date described in this AA §4-4 will enter the Plan as of such date unless a different Entry Date is designated under subsection (g) above. The elections under the ER column apply to any Pick-Up Contributions authorized under AA §6-1(d) and any After-Tax Employee Contributions selected under AA §6-7, unless elected otherwise under subsection (g) above. Any special rules under subsection (g) above must be definitely determinable.]*

4-5 **SERVICE WITH PREDECESSOR EMPLOYER.** Service with the following Predecessor Employers will be counted for purposes of determining eligibility, vesting and allocation conditions under this Plan, unless designated otherwise under subsection (a) or (b) below. (See Sections 2.06, 3.07(b) and 6.07 of the Plan.)

- (a) The Plan will count service with the following Predecessor Employers:

Name of Predecessor Employer	Eligibility	Vesting	Allocation Conditions
<input type="checkbox"/> (1) _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- (b) Describe any special provisions applicable to Predecessor Employer service: \_\_\_\_\_

4-6 **BREAKS IN SERVICE.** Generally, an Employee will be credited with all service earned with the Employer, including service earned prior to a Break in Service. To disregard service earned prior to a Break in Service for eligibility purposes, complete this AA §4-6. (See Section 2.07 of the Plan.)

- (a) If an Employee incurs at least one Break in Service, the Plan will disregard all service earned prior to such Break in Service for purposes of determining eligibility to participate.
- (b) If an Employee incurs at least \_\_\_\_\_ Breaks in Service, the Plan will disregard all service earned prior to such Break in Service for purposes of determining eligibility to participate. *[Enter "0" if prior service will be disregarded for all rehired Employees.]*
- (c) The Nonvested Participant Break in Service rule applies to all Employees, including Employees who have not terminated employment.
- (d) Describe: \_\_\_\_\_

**SECTION 5  
COMPENSATION DEFINITIONS**

5-1 **TOTAL COMPENSATION.** Total Compensation is based on the definition set forth under this AA §5-1. See Section 1.94 of the Plan for a specific definition of the various types of Total Compensation.

- (a) W-2 Wages
- (b) Code §415 Compensation
- (c) Wages under Code §3401(a)

*[Note: For purposes of determining Total Compensation, each definition includes Elective Deferrals as defined in Section 1.36 of the Plan, pre-tax contributions to a Code §125 cafeteria plan or a Code §457 plan, and qualified transportation fringes under Code §132(f)(4).]*

5-2 **POST-SEVERANCE COMPENSATION.** Total Compensation includes post-severance compensation, to the extent provided in Section 1.94(b) of the Plan, unless otherwise elected below.

- (a) **Exclusion of post-severance compensation from Total Compensation.** The following amounts paid after a Participant's severance of employment are excluded from Total Compensation.
- (1) **Unused leave payments.** Payment for unused accrued bona fide sick, vacation, or other leave, but only if the Employee would have been able to use the leave if employment had continued.
- (2) **Deferred compensation.** Payments received by an Employee pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid to the Employee at the same time if the Employee had continued in employment and only to the extent that the payment is includible in the Employee's gross income.

*[Note: Plan Compensation (as defined in Section 1.75 of the Plan) includes any post-severance compensation amounts that are includible in Total Compensation. The Employer may elect to exclude all compensation paid after severance of employment from the definition of Plan Compensation under AA §5-3(j) below or may elect to exclude specific types of post-severance compensation from Plan Compensation under AA §5-3(l) below.]*

- (b) **Continuation payments for disabled Participants.** If this subsection (b) is not elected, Total Compensation does not include continuation payments for disabled Participants. If this subsection (b) is elected, Total Compensation shall include post-severance compensation paid to a Participant who is permanently and totally disabled, as provided in Section 1.94(c) of the Plan.

5-3 **PLAN COMPENSATION.** Plan Compensation is **Total Compensation** (as defined in AA §5-1 above) with the following exclusions described below.

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(a) No exclusions.
N/A	<input type="checkbox"/>	<input type="checkbox"/>	(b) Elective Deferrals (as defined in Section 1.36 of the Plan), pre-tax contributions to a cafeteria plan or a Code §457 plan, and qualified transportation fringes under Code §132(f)(4) are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) All fringe benefits (cash and noncash), reimbursements or other expense allowances, moving expenses, deferred compensation, and welfare benefits are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Compensation above \$___ is excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) Amounts received as a bonus are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Amounts received as commissions are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Overtime payments are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Amounts received for services performed for a non-signatory Related Employer are excluded. (See Section 2.02(c) of the Plan.)
			<i>[Note: If this subsection (h) is not elected, amounts received for services performed for a non-signatory Related Employer are INCLUDED in Plan Compensation.]</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) "Deemed §125 compensation" as defined in Section 1.94(d) of the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(j) Amounts received after termination of employment are excluded. (See Section 1.94(b) of the Plan.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(k) Differential Pay (as defined in Section 1.94(e) of the Plan).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(l) Describe adjustments to Plan Compensation: _____

*[Note: Any modification under subsection (l) must be definitely determinable and preclude Employer discretion. The elections under the ER column under this AA §5-3 apply to any Pick-Up Contributions authorized under AA §6-1(d) and any After-Tax Employee Contributions selected under AA §6-7, unless elected otherwise under subsection (l).]*

## 5-4 PERIOD FOR DETERMINING COMPENSATION.

- (a) **Compensation Period.** Plan Compensation will be determined on the basis of the following period(s) for the contribution sources identified in this AA §5-4. [*Note: If a period other than the Plan Year applies for any contribution source, any reference to the Plan Year as it refers to Plan Compensation for that contribution source will be deemed to be a reference to the period designated under this AA §5-4.*]

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(1) The Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(2) The calendar year ending in the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) The Employer's fiscal tax year ending in the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(4) The 12-month period ending on ____ which ends during the Plan Year.

- (b) **Compensation while a Participant.** Unless provided otherwise under this subsection (b), in determining Plan Compensation, only compensation earned while an individual is a Participant under the Plan with respect to a particular contribution source will be taken into account.

To count compensation for the entire Plan Year for a particular contribution source, including compensation earned while an individual is not a Participant with respect to such contribution source, check below. (See Section 1.75(b) of the Plan.)

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All compensation earned during the Plan Year will be taken into account, including compensation earned while an individual is not a Participant.

- (c) **Few weeks rule.** The few weeks rule (as described in Section 5.02(c)(7)(i) of the Plan) will not apply unless designated otherwise under this subsection (c).

- Amounts earned but not paid during a Limitation Year solely because of the timing of pay periods and pay dates shall be included in Total Compensation for the Limitation Year, provided the amounts are paid during the first few weeks of the next Limitation Year, the amounts are included on a uniform and consistent basis with respect to all similarly situated Employees, and no amounts are included in more than one Limitation Year.

## SECTION 6

## EMPLOYER AND EMPLOYEE CONTRIBUTIONS

- 6-1 **EMPLOYER / EMPLOYEE CONTRIBUTIONS.** The Employer/Employee may make the following contributions under the Plan:

- (a) Employer Contributions under AA §6-2
- (b) Voluntary After-Tax Employee Contributions under AA §6-7(a)
- (c) Mandatory After-Tax Employee Contributions under AA §6-7(b)
- (d) Employer Pick-Up Contributions under AA §6-7(c)
- (e) N/A. No Employer/Employee Contributions are permitted under the Plan [*Skip to Section 6A*]

- 6-2 **EMPLOYER CONTRIBUTION FORMULA.** For the period designated in AA §6-5(a) below, the Employer will make the following Employer Contributions on behalf of Participants who satisfy the allocation conditions designated in AA §6-6 below. Any Employer Contribution authorized under this AA §6-2 will be allocated in accordance with the allocation formula selected under AA §6-3.

- (a) **Discretionary contribution.** The Employer will determine in its sole discretion how much, if any, it will make as an Employer Contribution.
- (b) **Fixed contribution.**
- (1) **Fixed percentage.** \_\_\_% of each Participant's Plan Compensation.
- (2) **Fixed dollar.** \$\_\_\_\_ for each Participant.

- (3) **Determined in accordance with the terms of the Employment contract** between an Eligible Employee and the Employer. [*Note: If this subsection (3) is checked, the provisions of an Employment contract addressing retirement benefits will override any selection under this AA §6-2.*]
- (c) **Contributions under Collective Bargaining Agreement, employment contract or equivalent arrangement.** The Employer will make an Employer Contribution based on a Collective Bargaining Agreement, employment agreement or equivalent arrangement as follows: \_\_\_\_\_
- [*Note: Insert the appropriate contribution formula (and allocation formula, if applicable) from the Collective Bargaining Agreement, employment agreement or equivalent arrangement. The formula must be definitely determinable as required under Treas. Reg. §1.401-1.*]
- (d) **Service-based contribution.** The Employer will make the following contribution:
- (1) **Discretionary.** A discretionary contribution determined as a uniform percentage of Plan Compensation for each period of service designated below.
- (2) **Fixed percentage.** \_\_\_\_% of Plan Compensation paid for each period of service designated below.
- (3) **Fixed dollar.** \$\_\_\_\_ for each period of service designated below.
- The service-based contribution will be based on the following periods of service:
- (4) Each Hour of Service
- (5) Each week of employment
- (6) Describe period: \_\_\_\_\_
- The service-based contribution is subject to the following rules.
- (7) Describe any special provisions that apply to service-based contribution: \_\_\_\_\_
- (e) **Describe special rules for determining contributions under Plan:** \_\_\_\_\_
- [*Note: Any special rules under this subsection (e) may only describe the basis for determining a discretionary service-based contribution, such as a uniform dollar amount, and must be definitely determinable.*]

### 6-3 ALLOCATION FORMULA.

- (a) **Pro rata allocation.** The discretionary Employer Contribution under AA §6-2(a) will be allocated:
- (1) as a uniform percentage of Plan Compensation.
- (2) as a uniform dollar amount.
- (b) **Fixed contribution.** The fixed Employer Contribution under AA §6-2 will be allocated in accordance with the selections made with respect to fixed Employer Contributions under AA §6-2.
- (c) **Permitted disparity allocation.** The discretionary Employer Contribution under AA §6-2(a) will be allocated under the two-step method (as defined in Section 3.02(a)(1)(i)(B)(I) of the Plan), using the Taxable Wage Base (as defined in Section 1.92 of the Plan) as the Integration Level.
- To modify these default rules, complete the appropriate provision(s) below.
- (1) **Integration Level.** Instead of the Taxable Wage Base, the Integration Level is:
- (i) \_\_\_\_% of the Taxable Wage Base, increased (but not above the Taxable Wage Base) to the next higher:
- |                                    |                                      |
|------------------------------------|--------------------------------------|
| <input type="checkbox"/> (A) N/A   | <input type="checkbox"/> (B) \$1     |
| <input type="checkbox"/> (C) \$100 | <input type="checkbox"/> (D) \$1,000 |
- (ii) \$\_\_\_\_ (not to exceed the Taxable Wage Base)
- (iii) 20% of the Taxable Wage Base
- [*Note: See Section 3.02(a)(1)(i)(B)(IV) of the Plan for rules regarding the Maximum Disparity Rate that may be used where an Integration Level other than the Taxable Wage Base is selected.*]
- (2) **Describe** special rules for applying permitted disparity allocation formula: \_\_\_\_\_
- [*Note: Any special rules under subsection (2) must be definitely determinable.*]
- (d) **Uniform points allocation.** The discretionary Employer Contribution designated in AA §6-2(a) will be allocated to each Participant in the ratio that each Participant's total points bears to the total points of all Participants. A Participant will receive the following points:
- (1) \_\_\_\_ point(s) for each \_\_\_\_ year(s) of age (attained as of the end of the Plan Year).
- (2) \_\_\_\_ points for each \$\_\_\_\_ of Plan Compensation.

- (3) \_\_\_ point(s) for each \_\_\_ Year(s) of Service. For this purpose, Years of Service are determined:
- (i) In the same manner as determined for eligibility.
  - (ii) In the same manner as determined for vesting.
  - (iii) Points will not be provided with respect to Years of Service in excess of \_\_\_.
- (e) **Employee group allocation.** The Employer may make a separate discretionary Employer Contribution to the Participants in the following allocation groups. The Employer must notify the Trustee in writing of the amount of the contribution to be allocated to each allocation group.
- (1) A separate discretionary Employer Contribution may be made to each Participant of the Employer (i.e., each Participant is in his/her own allocation group).
  - (2) A separate discretionary or fixed Employer Contribution may be made to the following allocation groups. If no fixed amount is designated for a particular allocation group, the contribution made for such allocation group will be allocated as a uniform percentage of Plan Compensation to all Participants within that allocation group, unless otherwise designated as a uniform dollar amount below.
    - The contribution made for each allocation group will be allocated as a uniform dollar amount to all Participants within the allocation group.

**Group 1:** \_\_\_\_\_

*[Note: The Employee allocation groups designated above must be clearly defined in a manner that will not violate the definite allocation formula requirement of Treas. Reg. §1.401-1(b)(1)(ii).]*
- (3) **Special rules.** Unless designated otherwise under this subsection (3), if a Participant is in more than one allocation group described in (2) above during the Plan Year, the Participant will receive an Employer Contribution based on the Participant's status on the last day of the Plan Year. (See Section 3.02(a)(1)(i)(D) of the Plan.)
- (i) **Determined separately for each Employee group.** If a Participant is in more than one allocation group during the Plan Year, the Participant's share of the Employer Contribution will be based on the Participant's status for the part of the year the Participant is in each allocation group.
  - (ii) **Describe:** \_\_\_\_\_
- [Note: This subsection (ii) may only describe the amount of the Employer Contribution a Participant will receive when such Participant is in more than one allocation group. Any language under this subsection (ii) must be definitely determinable.]*
- (f) **Age-based allocation.** The discretionary Employer Contribution designated in AA §6-2(a) will be allocated under the age-based allocation formula so that each Participant receives a pro rata allocation based on adjusted Plan Compensation. For this purpose, a Participant's adjusted Plan Compensation is determined by multiplying the Participant's Plan Compensation by an Actuarial Factor (as described in Section 1.03 of the Plan).
- A Participant's Actuarial Factor is determined based on a specified interest rate and mortality table. Unless designated otherwise under subsection (1) or (2) below, the Plan will use an applicable interest rate of 8.5% and a UP-1984 mortality table.
- (1) **Applicable interest rate.** Instead of 8.5%, the Plan will use an interest rate of \_\_\_% (must be between 7.5% and 8.5%) in determining a Participant's Actuarial Factor.
  - (2) **Applicable mortality table.** Instead of the UP-1984 mortality table, the Plan will use the following mortality table in determining a Participant's Actuarial Factor: \_\_\_\_\_
  - (3) **Describe special rules applicable to age-based allocation:** \_\_\_\_\_
- [Note: See Appendix A of the Plan for sample Actuarial Factors based on an 8.5% applicable interest rate and the UP-1984 mortality table. If an interest rate or mortality table other than 8.5% or UP-1984 is selected, appropriate Actuarial Factors must be calculated. Subsection (3) must provide for a definitely determinable allocation method.]*
- (g) **Service-based allocation formula.** The service-based Employer Contribution selected in AA §6-2(d) will be allocated in accordance with the selections made in AA §6-2(d).
- (h) **Describe special rules for determining allocation formula:** \_\_\_\_\_
- [Note: Any special rules under this subsection (h) must be described in a manner that precludes Employer discretion.]*

6-4 **CONTRIBUTIONS OF ACCRUED SICK, PTO AND/OR VACATION LEAVE.** [*Note: Do not complete this AA §6-4 and instead use AA§6-7(c) if this is an Employer Pick-Up Contribution.*]

- (a) The Employer will make and allocate Employer Contributions of amounts of accrued unpaid sick leave, as described below: \_\_\_\_\_
- (b) The Employer will make and allocate Employer Contributions of amounts of accrued unpaid vacation leave, as described below: \_\_\_\_\_

[*Note: The Employer must describe an Employer Contribution of accrued unpaid sick, and/or vacation leave that meets the following requirements:*

- *The leave converted under the arrangement can only be accrued unpaid leave;*
- *The leave converted can only be sick and/or vacation leave;*
- *The Employer must designate how often the conversions occur under this AA §6-4;*
- *The eligibility requirements for participation in the plan cannot be such that an Employee becomes a Participant only in the plan year in which the Employee terminates employment;*
- *The only accrued unpaid leave which can be converted under the arrangement must only be leave for which the Employee has no right to request a cash payment;*
- *The leave conversion formula can only be one which involves multiplying an Employee's current daily rate of pay against the amount of accrued unpaid leave being converted; and*
- *The leave conversion formula is definitely determinable.]*

6-5 **SPECIAL RULES.** No special rules apply with respect to Employer/Employee Contributions under the Plan, except to the extent designated under this AA §6-5. Unless designated otherwise, in determining the amount of the Employer/Employee Contributions to be allocated under this AA §6, the contribution will be based on Plan Compensation earned during the Plan Year.

- (a) **Period for determining Employer/Employee Contributions.** Instead of the Plan Year, Employer/Employee Contributions will be determined based on Plan Compensation earned during the following period: [*Note: The Plan Year must be used if the permitted disparity allocation method is selected under AA §6-3(c) above.*]
- (1) Plan Year quarter
- (2) calendar month
- (3) payroll period
- (4) Other: \_\_\_\_\_

[*Note: Although Employer Contributions are determined on the basis of Plan Compensation earned during the period designated under this subsection (a), this does not require the Employer to actually make contributions or allocate contributions on the basis of such period. Employer Contributions may be contributed and allocated to Participants at any time within the contribution period permitted under Treas. Reg. §1.415(c)-1(b)(6)(B), regardless of the period selected under this subsection (a).]*

- (b) **Limit on Employer Contributions.** The Employer Contribution elected in AA §6-2 may not exceed:
- (1) \_\_\_% of Plan Compensation
- (2) \$\_\_\_
- (3) A discretionary amount determined by the Employer applied in a uniform manner for all eligible Participants for the Plan Year.
- (c) **Offset of Employer Contribution.**
- (1) A Participant's allocation of Employer Contributions under AA §6-2 of this Plan is reduced by contributions under \_\_\_\_\_ [*insert name of plan(s)*]. (See Section 3.02(a)(1) of the Plan.)
- (2) In applying the offset under this subsection (c), the following rules apply: \_\_\_\_\_
- (d) **Special rules:** \_\_\_\_\_

[*Note: Any special rules under this subsection (d) must be definitely determinable.*]



- 6-6 **ALLOCATION CONDITIONS.** A Participant must satisfy any allocation conditions designated under this AA §6-6 to receive an allocation of Employer Contributions under the Plan. [*Note: No allocation conditions apply to After-Tax Employee Contributions or Employer Pick-Up Contributions under AA §6-7.*]
- (a) **No allocation conditions** apply with respect to Employer Contributions under the Plan.
- (b) **Employment condition.** An Employee must be employed with the Employer on the last day of the Plan Year.
- (c) **Minimum service condition.** An Employee must be credited with at least:
- (1) \_\_\_ Hours of Service during the Plan Year.
- (i) Hours of Service are determined using actual Hours of Service.
- (ii) Hours of Service are determined using the following Equivalency Method (as defined under Section 2.03(a)(5) of the Plan):
- (A) Monthly  (B) Weekly
- (C) Daily  (D) Semi-monthly
- (E) Describe: \_\_\_\_\_
- [*Note: Any description under this subsection (E) must be definitely determinable.*]
- (2) \_\_\_ consecutive days of employment with the Employer during the Plan Year.
- (d) **Exceptions.**
- (1) The above allocation condition(s) will **not** apply if the Employee:
- (i) dies.
- (ii) terminates employment due to becoming Disabled.
- (iii) becomes Disabled.
- (iv) terminates employment after attaining Normal Retirement Age.
- [*Note: This waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent termination of employment. The Employer may modify this rule in subsection (e) below.*]
- (v) terminates employment after attaining Early Retirement Age.
- [*Note: This waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent termination of employment. The Employer may modify this rule in subsection (e) below.*]
- (vi) is on an authorized leave of absence from the Employer.
- (2) The exceptions selected under subsection (1) above will apply even if an Employee has not terminated employment at the time of the selected event(s).
- (3) The exceptions selected under subsection (1) above do not apply to:
- (i) an employment condition under subsection (b) above.
- (ii) a minimum service condition under subsection (c) above.
- (e) **Describe** any special rules governing the allocation conditions under the Plan: \_\_\_\_\_
- [*Note: Any special rules under this subsection (e) must be definitely determinable.*]

6-7 **AFTER-TAX EMPLOYEE CONTRIBUTIONS AND EMPLOYER PICK-UP CONTRIBUTIONS.**

- (a) **Voluntary After-Tax Employee Contributions.** If permitted under this subsection (a), a Participant may contribute any amount as Voluntary After-Tax Employee Contributions up to the Code §415 Limitation (as defined in Section 5.02 of the Plan), except as limited under this subsection (a).
- (1) **Limits on Voluntary After-Tax Employee Contributions.** If this subsection (1) is checked, the following limits apply to Voluntary After-Tax Employee Contributions:
- (i) **Maximum limit.** A Participant may make Voluntary After-Tax Employee Contributions up to:
- (A) \_\_\_\_\_% of Plan Compensation
- (B) \$\_\_\_\_\_
- for the following period:

- (C) the entire Plan Year.
- (D) the portion of the Plan Year during which the Employee is eligible to participate.
- (E) each separate payroll period during which the Employee is eligible to participate.
- (ii) **Minimum limit.** The amount of Voluntary After-Tax Employee Contributions a Participant may make for any payroll period may not be less than:
- (A) \_\_\_\_\_% of Plan Compensation
- (B) \$\_\_\_\_\_
- (2) **Change or revocation of Voluntary After-Tax Employee Contributions.** In addition to the Participant's Entry Date under the Plan, a Participant's election to change or resume an after-tax election will be effective as set forth under the After-Tax Employee Contributions election form or other written procedures adopted by the Plan Administrator. A Participant must be permitted to change or revoke an after-tax election at least once per year. Unless the After-Tax Employee Contributions election form or other written procedures adopted by the Plan Administrator provide otherwise, a Participant may revoke an after-tax election (on a prospective basis) at any time. Unless designated otherwise in a Participant's after-tax election form, a Participant's affirmative election to make an After-Tax Employee Contribution will cease upon termination of employment and the Participant will need to make a new election upon rehire.
- (3) **Other limits or special rules relating to Voluntary After-Tax Employee Contributions:** \_\_\_\_\_
- [*Note: Any limits described under this subsection (3) must be consistent with the provisions of Section 3.04 of the Plan.*]
- (b) **Mandatory After-Tax Employee Contributions.** If this subsection (b) is checked, Employees are required to make Mandatory After-Tax Employee Contributions in order to participate under the Plan.
- (1) **Amount of Mandatory After-Tax Employee Contributions.** Employees are required to contribute the following amount in order to participate in the Plan:
- (i) \_\_\_\_\_% of each Employee's Total Compensation.
- (ii) \$\_\_\_\_\_ for each Participant.
- (iii) Describe rate or amount: \_\_\_\_\_
- (2) **Special rules applicable to Mandatory After-Tax Employee Contributions:** \_\_\_\_\_
- (c) **Employer Pick-Up Contributions.** Each Participant will be required to make a Pick-up Contribution to the Plan equal to the amount specified under this subsection (c). Any amounts contributed pursuant to this subsection (c) will be picked up by the Employer pursuant to Code §414(h) and will be treated as Employer Contributions under the Plan. Such contributions and earnings thereon will be 100% vested at all times. (See Section 3.03 of the Plan.)
- (1) The following amounts will be contributed to the Plan as an Employer Pick-Up Contribution:
- (i) \_\_\_\_\_% of Plan Compensation.
- (ii) \$\_\_\_\_\_ per pay period.
- (iii) Any amount from \_\_\_\_\_% to \_\_\_\_\_% of Plan Compensation, as designated by the Employee.
- [*Note: This subsection (iii) may only be selected if the Employee designates the amount as a one-time irrevocable election.*]
- (2) Elect this subsection (2) if an Employee may make a one-time irrevocable election not to make Employer Pick-Up Contributions under the Plan.
- (3) Special rules applicable to Employer Pick-Up Contributions: \_\_\_\_\_
- [*Note: Any Employer Pick-Up Contributions made under this subsection (c) must satisfy the requirements of Section 3.03 of the Plan. See AA §11-4 for an Employee's ability to elect out of making Employer Pick-Up Contributions.*]

**SECTION 6A**  
**SALARY DEFERRALS**

6A-1 **SALARY DEFERRALS.** Are Employees permitted to make Salary Deferrals under the Plan?

- Yes.

No. [If “No” is checked, skip to Section 6B.]

6A-2 **MAXIMUM LIMIT ON SALARY DEFERRALS.** Unless designated otherwise under this AA §6A-2, a Participant may defer any amount up to the Elective Deferral Dollar Limit and the Code §415 Limitation (as set forth in Sections 5.02 and 5.03 of the Plan).

(a) **Salary Deferral Limit.** A Participant may not defer an amount in excess of:

(1) \_\_\_\_\_% of Plan Compensation.

(2) \$\_\_\_\_\_.

[*Note: If both subsection (1) and (2) above are checked, the deferral limit is the lesser of the amounts selected.*]

Any limit described in subsection (1) or (2) above applies with respect to the following period:

(3) Plan Year.

(4) the portion of the Plan Year during which the individual is eligible to participate.

(5) each separate payroll period during which the individual is eligible to participate.

(b) **Limits on deferrals on bonus payments.** [*Note: This §6A-2(b) only may be selected, if bonus payments are not excluded under AA §5-3.*]

(1) The same limits specified in (a)(1) and (a)(2) above apply to bonus and non-bonus Plan Compensation. Employees may defer any amounts out of bonus payments, subject to the Elective Deferral Dollar Limit and the Code §415 Limitation (as defined in Sections 5.02 and 5.03 of the Plan) and any other limit on Salary Deferrals under this AA 6A-2. The Employer may impose special limits on bonus payments or may impose special limits on bonus payments under the Salary Deferral Election. (See Section 3.02(c)(2) of the Plan.)

(2) A Participant may defer up to \_\_\_\_\_% (*not to exceed 100%*) of any bonus payment (subject to the Elective Deferral Dollar Limit and the Code §415 Limitation), without regard to any other limits described under this AA §6A-2. The Employer may impose special limits on bonus payments under the Salary Deferral Election. (See Section 3.02(c)(2) of the Plan.)

(3) Describe special rules applicable to deferrals on bonus payments: \_\_\_\_\_

[*Note: If this subsection (b) is checked, bonus payments may not be excluded from Plan Compensation in the Deferral column under AA §5-3(e).*]

(c) **Describe** any other limits that apply with respect to Salary Deferrals under the Plan: \_\_\_\_\_

6A-3 **MINIMUM DEFERRAL RATE.** Unless designated otherwise under this AA §6A-3, no minimum deferral requirement applies under the Plan. Alternatively, a Participant must defer at least the following amount in order to make Salary Deferrals under the Plan.

(a) \_\_\_\_\_% of Plan Compensation for a payroll period.

(b) \$\_\_\_\_\_ for a payroll period.

(c) Describe: \_\_\_\_\_

[*Note: If more than one limit applies under this AA §6A-3, the minimum deferral rate is the lesser of the amounts designated under this AA §6A-3.*]

6A-4 **CATCH-UP CONTRIBUTIONS.** Catch-Up Contributions (as defined in Section 3.02(c)(2)(iv) of the Plan) are permitted under the Plan, unless designated otherwise under this AA §6A-4.

Catch-Up Contributions are not permitted under the Plan.

6A-5 **ROTH DEFERRALS.** Roth Deferrals (as defined in Section 3.02(c)(2)(v) of the Plan) are not permitted under the Plan, unless designated otherwise under this AA §6A-5.

(a) **Availability of Roth Deferrals.** Roth Deferrals are permitted under the Plan. [*Note: If Roth Deferrals are effective as of a date later than the Effective Date of the Plan, designate such special Effective Date in AA §6A-8(b) below. Roth Deferrals may not be made prior to January 1, 2006.*]

(b) **Distribution of Roth Deferrals.** Unless designated otherwise under this subsection (b), to the extent a Participant takes a distribution or withdrawal from his/her Salary Deferral Account(s), the Participant may designate the extent to which such distribution is taken from the Pre-Tax Deferral Account or from the Roth Deferral Account. (As described under Section 7.11(b)(2) of the Plan for default distribution rules if a Participant fails to designate the appropriate

Account for corrective distributions from the Plan, such distribution may be withdrawn equally from both the Pre-Tax Salary Deferral Account and the Roth Deferral Account or the Employer may withdraw such amounts first from either the Pre-Tax Salary Deferral Account or the Roth Deferral Account.)

Alternatively, the Employer may designate the order of distributions as listed below:

- (1) Any distribution will be taken on a pro rata basis from the Participant's Pre-Tax Deferral Account and Roth Deferral Account.
- (2) Any distribution will be taken first from the Participant's Roth Deferral Account and then from the Participant's Pre-Tax Deferral Account.
- (3) Any distribution will be taken first from the Participant's Pre-Tax Deferral Account and then from the Participant's Roth Deferral Account.

- (c) **In-Plan Roth Conversions.** Unless elected under this AA §6A-5(c), the Plan does not permit a Participant to make an In-Plan Roth Conversion under the Plan. To override this provision to allow Participants to make an In-Plan Roth Conversion, subsection (1) below must be checked.

- (1) **Effective date.** Effective \_\_\_\_\_ [not earlier than 1/1/2013], a Participant may elect to convert all or any portion of his/her non-Roth vested Account Balance to an In-Plan Roth Conversion Account.

*[Note: The Plan must provide for Roth Deferrals under AA §6A-5(a) above as of the effective date designated in this subsection (1). An election under this subsection (1) does not affect an In-Plan Roth Conversion that was allowed under prior Plan provisions.]*

- (2) **In-Service Distribution.**

- (i) For a Participant to convert his/her eligible contributions to Roth Deferrals through an In-Plan Roth Conversion, the Participant need not be eligible to take a distribution from the Plan. *[Note: If this subsection (i) is checked, a Participant may convert any or all of the eligible contribution sources to Roth Deferrals through an In-Plan Roth Conversion.]*

- (ii) For a Participant to convert his/her eligible contributions to Roth Deferrals through an In-Plan Roth Conversion, a Participant must be eligible for a distribution of any amounts converted to Roth Deferrals through an In-Plan Roth Conversion. Thus, only amounts that are eligible for distribution under AA §9 or AA §10 are eligible for In-Plan Roth Conversion.

- (3) **Contribution sources.** An Employee may elect to make an In-Plan Roth Conversion from all available contribution sources under the Plan.

To override this default provision to limit the contributions sources available for In-Plan Roth Conversion, select the applicable contribution sources from which an In-Plan Roth Conversion is available:

- (i) Pre-tax Salary Deferrals
- (ii) Employer Contributions
- (iii) Matching Contributions
- (iv) After-Tax Contributions
- (v) Rollover Contributions
- (vi) Employer Pick-Up Contributions
- (vii) Describe: \_\_\_\_\_

*[Note: Any contribution sources described in this subsection (vii) must be definitely determinable and not subject to Employer discretion.]*

- (4) **Limits applicable to In-Plan Roth Conversions.** No limits apply with respect to In-Plan Roth Conversions, unless designated otherwise under this subsection (4).
- (i) Roth conversions may only be made from contribution sources that are fully vested (i.e., 100% vested).
- [Note: If an In-Plan Roth Conversion is permitted from partially-vested sources, special rules apply for determining the vested percentage of such amounts after conversion. See Section 6.09 of the Plan.]*
- (ii) A Participant may not make an In-Plan Roth Conversion of less than \$\_\_\_ (may not exceed \$1,000).
- (iii) A Participant may not make an In-Plan Roth Conversion of any outstanding loan amount.
- [Note: If this subsection (iii) is not checked, a Participant may convert amounts that are attributable to an outstanding loan, to the extent the loan relates to a contribution source that is eligible for conversion under subsection (3) above.]*
- (iv) Describe: \_\_\_\_\_
- [Note: Any selection in this subsection (iv) must be definitely determinable and not subject to Employer discretion.]*
- (5) **Amounts available to pay federal and state taxes generated from an In-Plan Roth Conversion.** No special provisions apply to allow Participants to withdraw funds to pay federal or state taxes generated from an In-Plan Roth Conversion, except as provided otherwise under this subsection (5).
- (i) **In-service distribution.** If the Plan does not otherwise permit an in-service distribution at the time of the In-Plan Roth Conversion and this subsection (i) is checked, a Participant may elect to take an in-service distribution solely to pay taxes generated from the In-Plan Roth Conversion to the extent such in-service distribution would otherwise be permitted under Section 7.10 of the Plan.
- [Note: If this subsection (i) is checked, a Participant may take an in-service distribution only to the extent such distribution would otherwise be permitted under the provisions of Section 7.10 of the Plan. Thus, for example, a Participant may not take an in-service distribution of amounts attributable to Salary Deferrals prior to age 59½.]*
- (ii) **Participant loan.** Generally, a Participant may request a loan from the Plan to the extent permitted under Section 13 of the Plan and AA §B. However, to the extent a Participant loan is not otherwise allowed and this subsection (ii) is selected, a Participant may receive a Participant loan solely to pay taxes generated from an In-Plan Roth Conversion.
- [Note: If this subsection (ii) is selected and Participant loans are not otherwise authorized under the Plan, any Participant loan made pursuant to this subsection (ii) will be made in accordance with the default loan policy described in Section 13 of the Plan.]*
- (6) **Distribution from In-Plan Roth Conversion Account.** Distributions from the In-Plan Roth Conversion Account will be permitted at the same time as permitted for Roth Deferrals, as set forth under AA §10-1, unless designated otherwise under this subsection (6).
- (i) In-service distributions will not be permitted from an In-Plan Roth Conversion Account.
- (ii) An in-service distribution may be made from the In-Plan Roth Conversion Account at any time.
- (iii) Describe distribution options: \_\_\_\_\_
- (d) **Describe** any special rules that apply to Roth Deferrals under the Plan: \_\_\_\_\_

#### 6A-6 SALARY DEFERRAL ELECTIONS.

- (a) **Change or revocation of deferral election:** In addition to the Participant's Entry Date under the Plan, a Participant's election to change or resume a deferral election will be effective as set forth under the Salary Reduction Agreement or other written procedures adopted by the Plan Administrator. A Participant must be permitted to change or revoke a deferral election at least once per year. Unless the Salary Reduction Agreement or other written procedures adopted by the Plan Administrator provide otherwise, a Participant may revoke a deferral election (on a prospective basis) at any time.
- (b) **Salary deferral elections of rehired participants:** Unless designated otherwise below, a Participant's affirmative election to defer (or to not defer) will cease upon termination of employment and the Participant will need to make a new election upon rehire.

- Participant's affirmative election does not cease upon termination of employment.** If this subsection (b) is selected, a terminated Participant's affirmative election to defer (or to not defer) **will not cease** upon termination of employment and the Participant's affirmative election to defer (or to not defer) in effect at the time of employment termination will apply upon rehire.

*[Note: The Employer may modify the rules applicable to rehired employees under the Salary Reduction Agreement or other administrative procedures.]*

6A-7 **AUTOMATIC CONTRIBUTION ARRANGEMENT.** No automatic contribution provisions apply under Section 3.02(c)(2)(iii) of the Plan, unless provided otherwise under this AA §6A-7.

- (a) **Automatic deferral election.** Upon becoming eligible to make Salary Deferrals under the Plan (pursuant to AA §3 and AA §4), a Participant will be deemed to have entered into a Salary Deferral Election for each payroll period, unless the Participant completes a Salary Deferral Election (subject to the limitations under AA §6A-2 and AA §6A-3) in accordance with procedures adopted by the Plan Administrator.

- (1) **Effective date of Automatic Contribution Arrangement.** The automatic deferral provisions under this AA §6A-7 are effective as of:
- (i) The Effective Date of this Plan as set forth under the Employer Signature Page.
- (ii) \_\_\_\_\_ *[insert date no earlier than the Effective Date of the Plan]*
- (iii) As set forth under a prior Plan document. *[Note: If this subsection (iii) is checked, the automatic deferral provisions under this AA §6A-7 will apply as of the original Effective Date of the automatic contribution arrangement. Unless provided otherwise under this AA §6A-7, an Employee who is automatically enrolled under a prior Plan document will continue to be automatically enrolled under the current Plan document.]*

- (2) **Automatic Contribution Arrangement.** Check this subsection (2) if the Plan is designated as an Automatic Contribution Arrangement, as described under Section 3.02(c)(2)(iii) of the Plan. *[Note: Unless an election is made under this AA §6A-7 that is inconsistent with the requirements of an Eligible Automatic Contribution Arrangement (EACA), the Automatic Contribution Arrangement will qualify as an EACA, as described in Code §414(w).]*

- (i) **Automatic deferral amount.**
- (A) \_\_\_\_% of Plan Compensation.
- (B) \$\_\_\_\_\_.
- (ii) **Automatic increase.** If elected under this subsection (ii), the automatic deferral amount will increase each Plan Year by the following amount.
- (A) \_\_\_\_% of Plan Compensation.
- (B) \$\_\_\_\_\_.
- (C) If this (C) and subsection (3)(iii) below (relating to the expiration of affirmative deferral elections) are both elected, the automatic increase will apply to all Participants, including those Participants whose affirmative deferral elections have expired and no subsequent affirmative election is made.

Any automatic increase elected under this subsection (ii) will not cause the automatic deferral amount to exceed:

- (D) \_\_\_\_% of Plan Compensation.
- (E) \$\_\_\_\_\_.
- (F) Describe: \_\_\_\_\_

*[Note: Any special application of the automatic increase provisions must be definitely determinable and must provide for Employer discretion.]*

- (3) **Application of automatic deferral provisions.** The automatic deferral election under subsection (2) will apply to new Participants and existing Participants as set forth under this subsection (3):
- (i) **New Participants.** The automatic deferral provisions apply to all Participants who become eligible on or after the effective date.
- (ii) **Current Participants.** The automatic deferral provisions apply to all other eligible Participants as follows:

- (A) Automatic deferral provisions apply to all current Participants who have not entered into a Salary Deferral Election (including an election not to defer under the Plan).
- (B) Automatic deferral provisions apply to all current Participants who have not entered into a Salary Deferral Election that is at least equal to the automatic deferral amount under subsection (2)(i) above. Current Participants who have made a Salary Deferral Election that is less than the automatic deferral amount or who have not made a Salary Deferral Election will automatically be increased to the automatic deferral amount unless the Participant enters into a new Salary Deferral election on or after the effective date of the automatic deferral provisions.
- (C) Automatic deferral provisions do not apply to current Participants. Only new Participants described in subsection (i) above are subject to the automatic deferral provisions.
- (D) Describe: \_\_\_\_\_
- (iii) **Expiration of affirmative deferral elections.** Unless this subsection (iii) is elected, for purposes of the automatic deferral provisions of the Plan, a Participant's affirmative elective deferral election will not expire. If this subsection (iii) is elected, a Participant's affirmative deferral election will expire:
- (A) at the end of each Plan Year.
- (B) Describe date that the affirmative election will expire: \_\_\_\_\_
- [*Note: The date must be definite and not discriminate in favor of Highly Compensated Employees.*]
- If a Participant fails to complete a new affirmative deferral election subsequent to the prior election expiring, the Participant becomes subject to the automatic deferral percentage as specified in the Plan pursuant to the automatic contribution arrangement provisions. Each year, the Participant can always complete a new affirmative election and designate a new deferral percentage.
- (iv) **Treatment of automatic deferrals.** Any Salary Deferrals made pursuant to an automatic deferral election will be treated as Pre-Tax Salary Deferrals, unless designated otherwise under this subsection (iv).
- Any Salary Deferrals made pursuant to an automatic deferral election will be treated as Roth Deferrals. [*Note: This subsection (iv) may only be checked if Roth Deferrals are permitted under AA §6A-5.*]
- (v) **Special rules:** \_\_\_\_\_
- [*Note: Any Salary Deferral Election (including an election not to defer under the Plan) made after the effective date of the automatic deferral provisions will override such automatic deferral provisions.*]
- (4) **Application of automatic increase.** Unless designated otherwise under this subsection (4), if an automatic increase is selected under subsection (2)(ii) above, the automatic increase will take effect as of the first day of the second Plan Year following the Plan Year in which the automatic deferral election first becomes effective with respect to a Participant.
- (i) **First Plan Year.** Instead of applying as of the second Plan Year, the automatic increase described in subsection (2)(ii) above takes effect as of the appropriate date within the first Plan Year following the date automatic contributions begin.
- (ii) **Designated Plan Year.** Instead of applying as of the second Plan Year, the automatic increase described in subsection (2)(ii) above takes effect as of the appropriate date within the \_\_\_\_ Plan Year following the Plan Year in which the automatic deferral election first becomes effective with respect to a Participant.
- (iii) **Effective date.** The automatic increase described under subsection (2)(ii) above is generally effective as of the first day of the Plan Year. If this subsection (iii) is checked, instead of becoming effective on the first day of the Plan Year, the automatic increase will be effective on:
- (A) The anniversary of the Participant's date of hire.
- (B) The anniversary of the Participant's first automatic deferral contribution.
- (C) The first day of each calendar year.
- (D) Other date: \_\_\_\_\_

- (iv) **Special rules:** \_\_\_\_\_
- (5) **Treatment of terminated Employees who are rehired.** Unless designated otherwise below, in applying the automatic deferral provisions under this AA§6A-7, including the automatic increase provisions, a rehired Participant is treated as a new Employee (regardless of the amount of time since the rehired Employee terminated employment).
- (i) **Rehired Employees not treated as new Employee.** In applying the automatic deferral provisions under this AA§6A-7, including the automatic increase provisions, a rehired Participant is not treated as a new Employee. Thus, for example, a rehired Participant’s deferral percentage will be calculated based on the date the individual first began making automatic deferrals under the Plan.
- (ii) **Describe special rules applicable to rehired employees:** \_\_\_\_\_
- [*Note: Any special rules under this subsection (ii) must satisfy the rules applicable to automatic enrollment under Treas. Reg. §1.401(k)-1, if applicable.*]
- (b) **Permissible Withdrawals under Automatic Contribution Arrangement.**
- (1) **Permissible withdrawals allowed.** An Employee who has Salary Deferrals contributed to the Plan pursuant to an automatic deferral election under this AA §6A-7 may elect to withdraw such contributions (and earnings attributable thereto) within 90 days after the date such Salary Deferrals would otherwise have been included in gross income, unless designated otherwise under subsection (3) below. Unless elected otherwise below, if an Employee does not make automatic deferrals to the Plan for an entire Plan Year (e.g., due to termination of employment), the Plan may allow such Employee to take a permissible withdrawal, but only with respect to default contributions made after the Employee’s return to employment.).
- The ability to take permissible withdrawals does not apply to rehired Employees, even if such Employees have not made automatic deferrals to the Plan for an entire Plan Year due to termination of employment.
- (2) **No permissible withdrawals.** The permissible withdrawal provisions under this subsection (b) are not available.
- (3) **Time period for electing a permissible withdrawal.** Instead of a 90-day election period, a Participant must request a permissible withdrawal no later than \_\_\_\_ days after the date the Plan Compensation from which such Salary Deferrals are withheld would otherwise have been included in gross income.
- (c) **Other automatic deferral provisions:** \_\_\_\_\_

6A-8 **SPECIAL DEFERRAL EFFECTIVE DATES.** Unless designated otherwise under this AA §6A-8, a Participant is eligible to make Salary Deferrals under the Plan as of the Effective Date of the Plan (as designated in the Employer Signature Page). However, in no case may a Participant begin making Salary Deferrals prior to the later of the date the Employee becomes a Participant, the date the Participant executes a Salary Reduction Agreement or the date the Plan is adopted or effective. (See Section 3.02(c)(2)(i) of the Plan.)

To designate a later Effective Date for Salary Deferrals or Roth Deferrals, complete this AA §6A-8.

- (a) **Salary Deferrals.** A Participant is eligible to make Salary Deferrals under the Plan as of:
- (1) the date the Plan is executed by the Employer (as indicated on the Employer Signature Page).
- (2) \_\_\_\_ (insert date no earlier than the date the Plan is executed by the Employer).
- (b) **Roth Deferrals.** The Roth Deferral provisions under AA §6A-5 are effective as of \_\_\_\_\_. [*If Roth Deferrals are permitted under AA §6A-5 above, Roth Deferrals are effective as of the Effective Date applicable to Salary Deferrals under this AA §6A-8, unless a later date is designated under this subsection.*]

## SECTION 6B MATCHING CONTRIBUTIONS

6B-1 **MATCHING CONTRIBUTIONS.** Is the Employer authorized to make Matching Contributions under the Plan?

- Yes.**
- No.** [*If “No” is checked, skip to Section 7.*]



6B-2 **MATCHING CONTRIBUTION FORMULA:** For the period designated in AA §6B-5 below, the Employer will make the following Matching Contribution on behalf of Participants who satisfy the allocation conditions under AA §6B-6 below. [See AA §6B-3 for the definition of Eligible Contributions for purposes of the Matching Contributions under the Plan.]

(a) **Discretionary match.** The Employer will determine in its sole discretion how much, if any, it will make as a Matching Contribution. Such amount will be allocated as a uniform percentage of Eligible Contributions, unless designated otherwise below. (See AA §6B-5 relating to period for determining Matching Contributions and true-up requirements.)

(1) Discretionary matching contributions will be allocated as a flat dollar amount.

(2) Allocation of discretionary Matching Contribution determined by written instructions to Plan Administrator (or Trustee). If a discretionary Matching Contribution formula applies (i.e., a formula that provides an Employer with discretion regarding how to allocate a Matching Contribution to Participants) and the Employer makes a discretionary Matching Contribution to the Plan, the Employer must provide the Plan Administrator (or Trustee, if applicable), written instructions describing: (1) how the discretionary Matching Contribution formula will be allocated to Participants (e.g., a uniform percentage of Eligible Contributions or a flat dollar amount), (2) the computation period(s) to which the discretionary Matching Contribution formula applies (unless otherwise designated under AA §6B-5), and (3) if applicable, a description of each business location or business classification subject to separate discretionary Matching Contribution allocation formulas.

Such instructions must be provided no later than the date on which the discretionary Matching Contribution is made to the Plan. A summary of these instructions must be communicated to Participants who receive discretionary Matching Contributions no later than 60 days following the last date on which the discretionary Matching Contribution is made to the Plan for the Plan Year. If this AA §6B-2(a)(2) is elected, the written instruction requirement does not take effect until the first day of the Plan Year following the Plan Year in which this Plan’s Cycle 3 restatement is executed.

(b) **Fixed match.** The Employer will make a Matching Contribution for each Participant equal to:

(1) \_\_\_% of Eligible Contributions made for each period designated in AA §6B-5 below.

(2) \$\_\_\_ for each period designated in AA §6B-5 below.

(c) **Matching Contributions under Collective Bargaining Agreement, employment contract or equivalent arrangement.** The Employer will make a Matching Contribution based on a Collective Bargaining Agreement, employment agreement or equivalent arrangement as follows: \_\_\_\_\_

[Note: Insert the appropriate Matching Contribution formula from the Collective Bargaining Agreement, employment agreement or equivalent arrangement. The formula must be definitely determinable as required under Treas. Reg. §1.401-1.]

(d) **Tiered match.** The Employer may make a Matching Contribution to all Participants based on the following tiers of Eligible Contributions as a percentage of Plan Compensation. If discretionary Match is elected, the discretionary Matching Contribution will be allocated as a uniform percentage of Eligible Contributions within each tier.

Eligible Contributions	Fixed Match	Discretionary Match
<input type="checkbox"/> (1) Up to ___% of Plan Compensation	_____%	<input type="checkbox"/>
<input type="checkbox"/> (2) From ___% up to ___% of Plan Compensation	_____%	<input type="checkbox"/>
<input type="checkbox"/> (3) From ___% up to ___% of Plan Compensation	_____%	<input type="checkbox"/>
<input type="checkbox"/> (4) From ___% up to ___% of Plan Compensation	_____%	<input type="checkbox"/>

(e) **Year of Service match.** The Employer will make a Matching Contribution as a uniform percentage of Eligible Contributions to all Participants based on Years of Service with the Employer. If discretionary Match is elected, the discretionary Matching Contribution will be allocated as a uniform percentage of Eligible Contributions within each Year of Service level.

Years of Service	Fixed Match	Discretionary Match
<input type="checkbox"/> (1) From ___ up to ___ Years of Service	_____%	<input type="checkbox"/>
<input type="checkbox"/> (2) From ___ up to ___ Years of Service	_____%	<input type="checkbox"/>

Years of Service	Fixed Match	Discretionary Match
<input type="checkbox"/> (3) From ___ up to ___ Years of Service	_____ %	<input type="checkbox"/>
<input type="checkbox"/> (4) From ___ up to ___ Years of Service	_____ %	<input type="checkbox"/>
<input type="checkbox"/> (5) Years of Service equal to and above _____	_____ %	<input type="checkbox"/>

For this purpose, a Year of Service is each Plan Year during which an Employee completes at least 1,000 Hours of Service. Alternatively, a Year of Service is: \_\_\_\_\_

[*Note: Any alternative definition of a Year of Service must meet the requirements of a Year of Service as defined in Section 2.03(a)(1) of the Plan.*]

- (f) **Different Employee groups.** The Employer may make a different Matching Contribution to the Employee groups designated under subsection (1) below. The Matching Contribution will be allocated separately to each designated Employee group in accordance with the formula designated under subsection (2) below.

(1) **Designated Employee groups.**

[*Note: Each group designation must describe a group of Employees which is definitely determinable with no Employer discretion.*]

(2) **Matching Contribution formulas.**

- (i) **Discretionary Matching Contribution.** The Employer may make a different discretionary Matching Contribution for each Employee group designated under subsection (1) above. The discretionary Matching Contribution will be allocated as a uniform percentage of Eligible Contributions within each Employee group. (See AA §6B-5 relating to period for determining Matching Contributions and true-up requirements.)

- (ii) **Different Matching Contribution formula.** The following Matching Contribution will apply for each Employee group designated under subsection (1) above.

[*Note: Each separate rate of Matching Contribution must be definitely determinable and will be allocated uniformly to the members of the group.*]

- (g) **Describe special rules for determining Matching Contribution formula:** \_\_\_\_\_

[*Note: Any special rules may not provide for a discretionary Matching Contribution allocation formula, must be described in a manner that precludes Employer discretion and must satisfy the definitely determinable requirements of Treas. Reg. §1.401-1.*]

6B-3 **ELIGIBLE CONTRIBUTIONS.** Unless designated otherwise under this AA §6B-3, the Matching Contribution described in AA §6B-2 will apply to all Eligible Contributions authorized under AA §6-7 and/or AA §6A.

- (a) **Designated Eligible Contributions.** If this subsection (a) is checked, the Matching Contribution described in AA §6B-2 will apply only to the Eligible Contributions selected below:

- (1) Pre-tax Salary Deferrals under AA §6A.  
 (2) Roth Deferrals under AA §6A-5.  
 (3) Catch-Up Contributions under AA §6A-4.  
 (4) Voluntary After-Tax Employee Contributions under AA §6-7(a).  
 (5) Mandatory After-Tax Employee Contributions under AA §6-7(b).  
 (6) Employer Pick-Up Contributions under AA §6-7(c).

- (b) **Elective deferrals under another plan.** If this subsection (b) is checked, the Matching Contributions described in AA §6B-2 will apply to elective deferrals made under another plan maintained by the Employer.

- (1) The Matching Contribution designated in AA §6B-2 above will apply to elective deferrals under the following plan maintained by the Employer: \_\_\_\_\_
- (2) The following special rules apply in determining the amount of Matching Contributions under this Plan with respect to elective deferrals under the plan described in subsection (1) above: \_\_\_\_\_

[*Note: This subsection (b) may be used to describe special provisions applicable to Matching Contributions provided with respect to elective deferrals under another plan maintained by the Employer, including another qualified plan or Code §403(b) or Code §457(b) plan.*]

- (c) **Calculation of Matching Contributions if Plan uses dual eligibility and/or multiple entry dates.** Unless designated otherwise below, if the Plan has dual eligibility and/or multiple entry dates (or the Employer chooses to use the Plan's optional true-up provisions), the Matching Contribution formula(s) will be based on Eligible Contributions and Plan Compensation for the period designated under AA §6B-5.

The Plan will make Matching Contributions only on Salary Deferrals and After-Tax Employee Contributions (if applicable) made after the Participant becomes eligible for Matching Contributions, regardless of the period designated under AA §6B-5.

- (d) **Special rules.** The following special rules apply for purposes of determining the Matching Contribution under this AA §6B-3: \_\_\_\_\_

[*Note: Any special rules under this subsection (d) must be definitely determinable.*]

6B-4 **LIMITS ON MATCHING CONTRIBUTIONS.** In applying the Matching Contribution formula(s) selected under AA §6B-2 above, all Eligible Contributions designated under AA §6B-3 are eligible for Matching Contributions, unless elected otherwise under this AA §6B-4.

- (a) **Limit on amount of Eligible Contributions.** The Matching Contribution formula(s) selected in AA §6B-2 above apply only to Eligible Contributions under AA §6B-3 that do not exceed:

(1) \_\_\_\_\_% of Plan Compensation.

(2) \$\_\_\_\_\_.

(3) A discretionary amount determined by the Employer that will be applied in a uniform manner for all eligible Participants for the Plan Year.

[*Note: If both subsections (1) and (2) above are selected, the limit under this subsection (a) is the lesser of the percentage selected in subsection (1) or the dollar amount selected in subsection (2).*]

- (b) **Limit on Matching Contributions.** The total Matching Contribution provided under the formula(s) selected in AA §6B-2 above will not exceed:

(1) \_\_\_\_\_% of Plan Compensation.

(2) \$\_\_\_\_\_.

- (c) **Special limits applicable to Matching Contributions:** \_\_\_\_\_

6B-5 **PERIOD FOR DETERMINING MATCHING CONTRIBUTIONS.** The Matching Contribution formula(s) selected in AA §6B-2 above (including any limitations on such amounts under AA §6B-4) are based on Eligible Contributions under AA §6B-3 and Plan Compensation for the Plan Year. To apply a different period for determining the Matching Contributions and limits under AA §6B-2 and AA §6B-4, complete this AA §6B-5.

- (a) payroll period  
 (b) Plan Year quarter  
 (c) calendar month  
 (d) Other: \_\_\_\_\_

[*Note: Although Matching Contributions (and any limits on those Matching Contributions) will be determined on the basis of the period designated under this AA §6B-5, this does not require the Employer to actually make contributions or allocate contributions on the basis of such period. Matching Contributions may be contributed and allocated to Participants at any time within the contribution period permitted under Treas. Reg. §1.415(c)-1(b)(6)(B), regardless of the period selected under this AA §6B-5.*]

[*Note: In determining the amount of Matching Contributions for a particular period, if the Employer actually makes Matching Contributions to the Plan on a more frequent basis than the period selected in this AA §6B-5, a Participant will be entitled to a true-up contribution to the extent he/she does not receive a Matching Contribution based on the Eligible Contributions and/or Plan Compensation for the entire period selected in this AA §6B-5. If a period other than the Plan Year is selected under this AA §6B-5, the Employer may make an additional discretionary Matching Contribution equal to the true-up contribution that would otherwise be required if Plan Year was selected under this AA §6B-5. See Section 3.02(c)(3)(iii) of the Plan.*]

6B-6 **ALLOCATION CONDITIONS.** A Participant must satisfy any allocation conditions designated under this AA §6B-6 to receive an allocation of Matching Contributions under the Plan.

- (a) **Application of allocation conditions.**

- (1) **No allocation conditions** apply with respect to Matching Contributions under the Plan.
- (2) Allocation conditions only apply to discretionary Matching Contributions under the Plan.
- (3) Allocation conditions only apply to fixed Matching Contributions under the Plan.
- [Note: (2) or (3) above should be selected only if the Plan provides for both Fixed and Discretionary Matching Contributions.]*
- (b) **Employment condition.** An Employee must be employed with the Employer on the last day of the Plan Year.
- (c) **Minimum service condition.** An Employee must be credited with at least:
- (1) \_\_\_\_ Hours of Service during the Plan Year.
- (i) Hours of Service are determined using actual Hours of Service.
- (ii) Hours of Service are determined using the following Equivalency Method (as defined under AA §4-3):
- (A) Monthly  (B) Weekly
- (C) Daily  (D) Semi-monthly
- (E) Describe: \_\_\_\_\_
- [Note: Any description under subsection (E) above must be definitely determinable.]*
- (2) \_\_\_\_ consecutive days of employment with the Employer during the Plan Year.
- (d) **Exceptions.**
- (1) The above allocation condition(s) will **not** apply if the Employee, during the Plan Year:
- (i) dies.
- (ii) terminates employment due to becoming Disabled.
- (iii) becomes Disabled.
- (iv) terminates employment after attaining Normal Retirement Age.
- [Note: This waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent termination of employment. The Employer may modify this rule in (e) below.]*
- (v) terminates employment after attaining Early Retirement Age.
- [Note: This waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent termination of employment. The Employer may modify this rule in (e) below.]*
- (vi) is on an authorized leave of absence from the Employer.
- (2) The exceptions selected under subsection (1) above will apply even if an Employee has not terminated employment at the time of the selected event(s).
- (3) The exceptions selected under subsection (1) above do not apply to:
- (i) an employment condition designated under subsection (b) above.
- (ii) a minimum service condition designated under subsection (c) above.
- (e) **Describe** any special rules governing the allocation conditions under the Plan: \_\_\_\_\_

**SECTION 7  
RETIREMENT AGES**

7-1 **NORMAL RETIREMENT AGE.** Normal Retirement Age under the Plan is:

- (a) Age \_\_\_\_ (not to exceed 65).
- (b) The later of age \_\_\_\_ (not to exceed 65) or the \_\_\_\_ (not to exceed 5<sup>th</sup>) anniversary of:
- (1) the Employee's participation commencement date (as defined in Section 1.68 of the Plan).
- (2) the Employee's employment commencement date.
- (c) Describe Normal Retirement Age: Age 55(General Employees) Age 50(Protective Occupation)

*[Note: The Normal Retirement Age must be reasonably representative of the typical retirement age for the industry in which the Plan Participants work. A Normal Retirement Age of at least age 62 is deemed to be reasonable while a Normal Retirement Age under age 55 is presumed not to satisfy this requirement unless facts and circumstances show otherwise. Whether a Normal Retirement Age between 55 and 62 satisfies this requirement depends on the facts and circumstances. A Governmental Plan must comply with the final Normal Retirement Age regulations under Treas. Reg. §1.401(a)-1, as amended, effective for Annuity Starting Dates occurring in Plan Years beginning on or after the later of the two dates described in IRS Notice 2012-29. The Employer may use AA §7-1(c), for example, to describe a reasonable Normal Retirement Age that is between age 55 and 62 that takes into account service as well as age.]*

7-2 **EARLY RETIREMENT AGE.** Unless designated otherwise under this AA §7-2, there is no Early Retirement Age under the Plan.

- (a) A Participant reaches Early Retirement Age if he/she is still employed after attainment of each of the following:
- (1) Attainment of age \_\_\_\_
- (2) The \_\_\_\_ anniversary of the date the Employee commenced participation in the Plan, and/or
- (3) The completion of \_\_\_\_ Years of Service, determined as follows:
- (i) Same as for eligibility.
- (ii) Same as for vesting
- (b) Describe. \_\_\_\_\_

**SECTION 8  
VESTING AND FORFEITURES**

8-1 **CONTRIBUTIONS SUBJECT TO VESTING.** Does the Plan provide for any Employer and/or Matching Contributions that are subject to a vesting schedule under AA §8-2?

- Yes
- No [If "No" is checked, skip to Section 9.]

*[Note: "Yes" should be checked under this AA §8-1 if the Plan provides for Employer Contributions and/or Matching Contributions that are subject to a vesting schedule, even if such contributions are always 100% vested under AA §8-2. "No" should be checked if the only contributions under the Plan are Salary Deferrals, After-Tax Employee Contributions and/or Employer Pick-Up Contributions. If the Plan holds Employer Contributions and/or Matching Contributions that are subject to vesting but the Plan no longer provides for such contributions, see Sections 6.03(d) and 6.11(e) of the Plan for default rules for applying the vesting and forfeiture rules to such contributions.]*

8-2 **VESTING SCHEDULE.** The vesting schedule under the Plan is as follows for both Employer Contributions and Matching Contributions, to the extent authorized under the Plan. See Section 6.02 of the Plan for a description of the various vesting schedules under this AA §8-2.

(a) **Vesting schedule for Employer Contributions and Matching Contributions:**

- | ER                       | Match                    |                                       |
|--------------------------|--------------------------|---------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | (1) Full and immediate vesting.       |
| <input type="checkbox"/> | <input type="checkbox"/> | (2) Three-year cliff vesting schedule |
| <input type="checkbox"/> | <input type="checkbox"/> | (3) Six-year graded vesting schedule  |

- | ER                       | Match                    |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (4) Modified vesting schedule           |
|                          |                          | ___ % immediately on Plan participation |
|                          |                          | ___ % after 1 Year of Service           |
|                          |                          | ___ % after 2 Years of Service          |
|                          |                          | ___ % after 3 Years of Service          |
|                          |                          | ___ % after 4 Years of Service          |
|                          |                          | ___ % after 5 Years of Service          |
|                          |                          | ___ % after 6 Years of Service          |
|                          |                          | ___ % after 7 Years of Service          |
|                          |                          | ___ % after 8 Years of Service          |
|                          |                          | ___ % after 9 Years of Service          |
|                          |                          | 100% after 10 Years of Service          |

- (5) Other: vesting schedule: \_\_\_\_\_

*[Note: If a modified vesting schedule is selected under this subsection (a), the vested schedule must satisfy the pre-ERISA Code vesting requirements.]*

- (b) **Special provisions applicable to vesting schedule:** \_\_\_\_\_

*[Note: This subsection (b) may be used to apply a different vesting schedule for different contribution formulas or different Employee groups under the Plan. Any special provision must satisfy the pre-ERISA Code vesting requirements.]*

- 8-3 **VESTING SERVICE.** In applying the vesting schedules under this AA §8, all service with the Employer counts for vesting purposes, unless designated otherwise under this AA §8-3.

- (a) Service before the original Effective Date of this Plan (or a Predecessor Plan) is excluded.
- (b) Service completed before the Employee's \_\_\_ birthday is excluded.
- (c) Describe vesting service exclusions: \_\_\_\_\_

*[Note: See Section 6.07 of the Plan and AA §4-5 for rules regarding the crediting of service with Predecessor Employers for purposes of vesting under the Plan.]*

- 8-4 **VESTING UPON DEATH, DISABILITY OR EARLY RETIREMENT AGE.** An Employee's vesting percentage increases to 100% if, while employed with the Employer, the Employee

- (a) dies
- (b) terminates employment due to becoming Disabled
- (c) becomes Disabled
- (d) reaches Early Retirement Age
- (e) Not applicable. No increase in vesting applies.

- 8-5 **DEFAULT VESTING RULES.** In applying the vesting requirements under this AA §8, the following default rules apply. *[Note: No election should be made under this AA §8-5 if all contributions are 100% vested.]*

- **Year of Service.** An Employee earns a Year of Service for vesting purposes upon completing 1,000 Hours of Service during a Vesting Computation Period. Hours of Service are calculated based on actual hours worked during the Vesting Computation Period. (See Section 1.57 of the Plan for the definition of Hour of Service.)
- **Vesting Computation Period.** The Vesting Computation Period is the Plan Year.

To override the default vesting rules, complete the applicable sections of this AA §8-5. If this AA §8-5 is not completed, the default vesting rules apply.

- | ER                       | Match                    |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) <b>Year of Service.</b> Instead of 1,000 Hours of Service, an Employee earns a Year of Service upon the completion of ____ Hours of Service during a Vesting Computation Period.  |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) <b>Vesting Computation Period.</b> Instead of the Plan Year, the Vesting Computation Period is: <ul style="list-style-type: none"> <li><input type="checkbox"/> (1) The 12-month period beginning with the Employee's Employment Commencement Date and, for subsequent Vesting Computation Periods, the 12-month period beginning with the anniversary of the Employee's Employment Commencement Date.</li> <li><input type="checkbox"/> (2) Describe: _____</li> </ul> <p><i>[Note: Any Vesting Computation Period described in this subsection (2) must be a 12-consecutive month period and must apply uniformly to all Participants.]</i></p>   |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) <b>Elapsed Time Method.</b> Instead of determining vesting service based on actual Hours of Service, vesting service will be determined under the Elapsed Time Method. If this subsection (c) is checked, service will be measured from the Employee's Employment Commencement Date (or Reemployment Commencement Date, if applicable) without regard to the Vesting Computation Period designated in Section 6.05 of the Plan. (See Section 6.04(b) of the Plan.)  |
| <input type="checkbox"/> | <input type="checkbox"/> | (d) <b>Equivalency Method.</b> For purposes of determining an Employee's Hours of Service for vesting, the Plan will use the Equivalency Method (as defined in Section 6.04(a)(2) of the Plan). The Equivalency Method will apply to: <ul style="list-style-type: none"> <li><input type="checkbox"/> (1) All Employees.</li> <li><input type="checkbox"/> (2) Only to Employees for whom the Employer does not maintain hourly records. For Employees for whom the Employer maintains hourly records, vesting will be determined based on actual hours worked.</li> </ul> <p>Hours of Service for vesting will be determined under the following Equivalency Method.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> (3) <b>Monthly.</b> 190 Hours of Service for each month worked.</li> <li><input type="checkbox"/> (4) <b>Weekly.</b> 45 Hours of Service for each week worked.</li> <li><input type="checkbox"/> (5) <b>Daily.</b> 10 Hours of Service for each day worked.</li> <li><input type="checkbox"/> (6) <b>Semi-monthly.</b> 95 Hours of Service for each semi-monthly period.</li> <li><input type="checkbox"/> (7) <b>Describe Equivalency Method:</b> _____</li> </ul> <p><i>[Note: Any description of an Equivalency Method must be definitely determinable.]</i></p> |
| <input type="checkbox"/> | <input type="checkbox"/> | (e) <b>Special rules:</b> _____<br><i>[Note: Any special rules under this subsection (e) must be definitely determinable.]</i>  |

8-6 **BREAKS IN SERVICE.** Generally, an Employee will be credited with all service earned with the Employer, including service earned prior to a Break in Service. To disregard service earned prior to a Break in Service for vesting purposes, complete this AA §8-6. (See Section 6.08 of the Plan.)

- (a) If an Employee incurs at least one Break in Service, the Plan will disregard all service earned prior to such Break in Service for purposes of determining vesting under the Plan.
- (b) If an Employee incurs at least \_\_\_\_\_ consecutive Breaks in Service, the Plan will disregard all service earned prior to such consecutive Breaks in Service for purposes of determining vesting under the Plan. *[Enter "0" if prior service will be disregarded for all rehired Employees.]*
- (c) The Nonvested Participant Break in Service rule applies to all Employees, including Employees who have not terminated employment.
- (d) Describe any special rules for applying the vesting Break in Service rules: \_\_\_\_\_  
*[Note: Any special rules under this subsection (d) must be definitely determinable.]*

#### 8-7 ALLOCATION OF FORFEITURES.

The Employer may decide in its discretion how to treat forfeitures under the Plan. Alternatively, the Employer may designate under this AA §8-7 how forfeitures occurring during a Plan Year will be treated. (See Section 6.11 of the Plan.)

- | ER                       | Match                    |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) N/A. All contributions are 100% vested. [Do not complete the rest of this AA §8-7.]       |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) Reallocated as additional Employer Contributions or as additional Matching Contributions. |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) Used to reduce Employer and/or Matching Contributions.                                    |

For purposes of subsection (b) or (c) above, forfeitures will be applied:

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (d) for the Plan Year in which the forfeiture occurs.                         |
| <input type="checkbox"/> | <input type="checkbox"/> | (e) for the Plan Year following the Plan Year in which the forfeitures occur. |

Prior to applying forfeitures under subsection (b) or (c):

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | (f) Forfeitures may be used to pay Plan expenses. (See Section 6.11(d) of the Plan.) |
| <input type="checkbox"/> | <input type="checkbox"/> | (g) Forfeitures may not be used to pay Plan expenses.                                |

In determining the amount of forfeitures to be allocated under subsection (b) above, the same allocation conditions apply as for the source for which the forfeiture is being allocated, unless designated otherwise below.

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (h) Forfeitures are not subject to any allocation conditions.                       |
| <input type="checkbox"/> | <input type="checkbox"/> | (i) Forfeitures are subject to a last day of employment allocation condition.       |
| <input type="checkbox"/> | <input type="checkbox"/> | (j) Forfeitures are subject to a ____ Hours of Service minimum service requirement. |

In determining the treatment of forfeitures under this AA §8-7, the following special rules apply:

- |                          |                          |                     |
|--------------------------|--------------------------|---------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | (k) Describe: _____ |
|--------------------------|--------------------------|---------------------|

#### 8-8 SPECIAL RULES REGARDING CASH-OUT DISTRIBUTIONS.

- (a) **Additional allocations.** If a terminated Participant receives a complete distribution of his/her vested Account Balance while still entitled to an additional allocation, the Cash-Out Distribution forfeiture provisions do not apply until the Participant receives a distribution of the additional amounts to be allocated. (See Section 6.10(a)(1) of the Plan.)

To modify the default Cash-Out Distribution forfeiture rules, complete this AA §8-8(a).

- The Cash-Out Distribution forfeiture provisions will apply if a terminated Participant takes a complete distribution, regardless of any additional allocations during the Plan Year.

- (b) **Timing of forfeitures.** A Participant who receives a Cash-Out Distribution (as defined in Section 6.10(a) of the Plan) is treated as having an immediate forfeiture of his/her nonvested Account Balance.

To modify the forfeiture timing rules to delay the occurrence of a forfeiture upon a Cash-Out Distribution, complete this AA §8-8(b).

- A forfeiture will occur upon the completion of \_\_\_\_ consecutive Breaks in Service (as defined in Section 6.08 of the Plan).

- (c) **Repayment of Cash-Out Distribution.** Unless elected otherwise under this AA §8-8(c), if a Participant receives a Cash-Out Distribution that results in a forfeiture, and the Participant resumes employment covered under the Plan, such Participant may repay to the Plan the amount received as a Cash-Out Distribution.

- If a Participant receives a Cash-Out Distribution that results in a forfeiture, and the Participant resumes employment covered under the Plan, such Participant may NOT repay to the Plan the amount received as a Cash-Out Distribution and the provisions of Section 6.10(a)(2) do not apply.

#### 8-9 SPECIAL RULE FOR FORFEITURE UPON DEATH OF A PARTICIPANT. Unless elected below, no vested benefits are forfeited upon the death of a Participant.

To modify this default forfeiture rule, check to box below.

- The Plan will forfeit benefits (including vested benefits) upon the death of a Participant, if not precluded by law. In no event may the Plan forfeit any amounts attributable to a Participant's Salary Deferrals or After-Tax Employee Contributions under the Plan or if the Plan has commenced distributions prior to the Participant's death.



**SECTION 9**  
**DISTRIBUTION PROVISIONS – TERMINATION OF EMPLOYMENT**

**9-1 AVAILABLE FORMS OF DISTRIBUTION.**

**Lump sum distribution.** A Participant may take a distribution of his/her entire vested Account Balance in a single lump sum upon termination of employment. In addition, the Plan Administrator may permit a Participant to take partial distributions or installment distributions solely to the extent necessary to satisfy the required minimum distribution rules under Section 8 of the Plan.

**Additional distribution options.** To provide for additional distribution options, check the applicable distribution forms under this AA §9-1.

- (a) **Installment distributions.** A Participant may take a distribution over a specified period not to exceed the life or life expectancy of the Participant (and a designated beneficiary).
- (b) **Partial lump sum.** A Participant may take a distribution of less than the entire vested Account Balance upon termination of employment.
- Minimum distribution amount. A Participant may not take a partial lump sum distribution of less than \$\_\_\_\_\_.
- (c) **Annuity distributions.** A Participant may elect to have the Plan Administrator use the Participant's vested Account Balance to purchase an annuity as described in Section 7.01 of the Plan.
- (d) **Describe distribution options:** \_\_\_\_\_

*[Note: Any distribution option described in this subsection (d) may not be subject to the discretion of the Employer or Plan Administrator.]*

**9-2 PARTICIPANT AND SPOUSAL CONSENT.**

- (a) **Involuntary Cash-Out Distribution.** A Participant who terminates employment with a vested Account Balance of \$5,000 or less will receive an Involuntary Cash-Out Distribution, unless elected otherwise under this AA §9-2. If a Participant's vested Account Balance exceeds \$5,000, the Participant generally must consent to a distribution from the Plan, except to the extent provided otherwise under this AA §9-2. See Section 7.03 of the Plan for additional rules regarding the Participant consent requirements under the Plan.
- (1) **No Involuntary Cash-Out Distributions.** The Plan does not provide for Involuntary Cash-Out Distributions. A terminated Participant must consent to any distribution from the Plan. (See Section 14.02(b) of the Plan for special rules upon Plan termination.)
- (2) **Involuntary Cash-Out Distribution threshold.** A terminated Participant will receive an Involuntary Cash-Out Distribution only if the Participant's vested Account Balance is less than or equal to \$\_\_\_\_\_.
- (3) **Application of Automatic Rollover rules.** The Automatic Rollover rules described in Section 7.05 of the Plan do not apply to any Involuntary Cash-Out Distribution below \$1,000, unless elected otherwise under this subsection (3). If this subsection (3) is checked, the Automatic Rollover provisions apply to all Involuntary Cash-Out Distributions (including those below \$1,000).
- (4) **Distribution upon attainment of stated age.** Participant consent will not be required with respect to distributions made upon attainment of Normal Retirement Age (or age 62, if later), regardless of the value of the Participant's vested Account Balance.
- (5) **Treatment of Rollover Contributions.** Unless elected otherwise under this subsection (5), Rollover Contributions will be excluded in determining whether a Participant's vested Account Balance exceeds the Involuntary Cash-Out threshold for purposes of applying the distribution rules under this AA §9 and the Automatic Rollover provisions under Section 7.05 of the Plan. To include Rollover Contributions in determining whether a Participant's vested Account Balance exceeds the Involuntary Cash-Out threshold, check this subsection (5).
- (b) **Spousal consent.** Spousal consent is not required for a Participant to receive a distribution or name an alternate beneficiary, unless designated otherwise under this subsection (b). See Section 9.02 of the Plan for rules regarding Spousal consent under the Plan.
- (1) **Distribution consent.** A Participant's Spouse must consent to any distribution or loan, provided the Participant's vested Account Balance exceeds \$\_\_\_\_\_.
- (2) **Beneficiary consent.** A Participant's Spouse must consent to naming someone other than the Spouse as beneficiary under the Plan.
- (c) **Describe any special rules affecting Participant or Spousal consent:** \_\_\_\_\_

[*Note: Any special rules under this subsection (c) must be definitely determinable.*]

### 9-3 TIMING OF DISTRIBUTIONS UPON TERMINATION OF EMPLOYMENT.

- (a) **Distribution of vested Account Balances exceeding \$5,000.** A Participant who terminates employment with a vested Account Balance exceeding \$5,000 may receive a distribution of his/her vested Account Balance in any form permitted under AA §9-1 within a reasonable period following:

- (1) the date the Participant terminates employment.  
 (2) the last day of the Plan Year during which the Participant terminates employment.  
 (3) the first Valuation Date following the Participant's termination of employment.  
 (4) the end of the calendar quarter following the date the Participant terminates employment.  
 (5) attainment of Normal Retirement Age, death or becoming Disabled.  
 (6) Describe: \_\_\_\_\_

[*Note: Any special rules under this subsection (6) must be definitely determinable.*]

- (b) **Distribution of vested Account Balances not exceeding \$5,000.** A Participant who terminates employment with a vested Account Balance that does not exceed \$5,000 will receive a **lump sum** distribution of his/her vested Account Balance within a reasonable period following:

- (1) the date the Participant terminates employment.  
 (2) the last day of the Plan Year during which the Participant terminates employment.  
 (3) the first Valuation Date following the Participant's termination of employment.  
 (4) the end of the calendar quarter following the date the Participant terminates employment.  
 (5) Describe: \_\_\_\_\_

[*Note: Any special rules under this subsection (5) must be definitely determinable.*]

- (c) **Alternate Cash-Out distribution threshold.** Instead of a vested Account Balance Cash-Out threshold of \$5,000, for purposes of applying the Cash-Out distribution provisions under this AA §9-3, the threshold for distributions upon termination of employment will be based on a vested Account Balance of \$\_\_\_\_\_.

- (d) **Describe additional distribution options:** \_\_\_\_\_

[*Note: Any additional distribution option described in this subsection (d) may not be subject to the discretion of the Employer or Plan Administrator.*]

### 9-4 DISTRIBUTION UPON DISABILITY.

Unless designated otherwise under this AA §9-4, a Participant who terminates employment on account of becoming Disabled may receive a distribution of his/her vested Account Balance in the same manner as a regular distribution upon termination.

- (a) **Immediate distribution upon termination of employment.** Distribution will be made as soon as reasonable following the date the Participant terminates employment on account of becoming Disabled.
- (b) **Following year distribution upon termination of employment.** Distribution will be made as soon as reasonable following the last day of the Plan Year during which the Participant terminates employment on account of becoming Disabled.
- (c) **Describe:** \_\_\_\_\_

[*Note: Any distribution event described in this subsection (c) will apply uniformly to all Participants under the Plan and may not be subject to the discretion of the Employer or Plan Administrator.*]

### 9-5 DETERMINATION OF BENEFICIARY.

- (a) **Default beneficiaries.** Under Section 7.07(c) of the Plan, to the extent a Beneficiary has not been named by the Participant (subject to the spousal consent rules) and is not designated under the terms of the Investment Arrangement(s) to receive all or any portion of the deceased Participant's death benefit, such amount shall be distributed to the Participant's surviving Spouse (if the Participant was married at the time of death) who shall be considered the designated Beneficiary. If the Participant does not have a surviving Spouse at the time of death, distribution will be made to the Participant's surviving children (including legally adopted children, but not including step-children), as designated Beneficiaries, in equal shares. If the Participant has no surviving children, distribution will be made to the Participant's estate.

- If this subsection (a) is checked, the default beneficiaries under Section 7.07(c) of the Plan are modified as follows:

- (1) The Plan adopts the default beneficiary rules under Section 7.07(c) of the Plan, except, if the Participant does not have a surviving Spouse at the time of death, distribution will be made to the Participant's children (including legally adopted children, but not including step-children), as designated Beneficiaries, **per stirpes**.
- (2) Describe other modifications to the default beneficiaries under Section 7.07(c) of the Plan: \_\_\_\_\_
- [Note: The description of the modifications to the default beneficiaries must be sufficiently clear for the Plan Administrator to determine the beneficiaries and the method of distribution of the Participant's death benefit.]*
- (b) **One-year marriage rule.** For purposes of determining whether an individual is considered the surviving Spouse of the Participant, the determination is based on the marital status as of the date of the Participant's death, unless designated otherwise under this subsection (b).
- If this subsection (b) is checked, in order to be considered the surviving Spouse, the Participant and surviving Spouse must have been married for the entire one-year period ending on the date of the Participant's death. If the Participant and surviving Spouse are not married for at least one year as of the date of the Participant's death, the Spouse will not be treated as the surviving Spouse for purposes of applying the distribution provisions of the Plan. (See Section 9.03 of the Plan.)
- (c) **Divorce of Spouse.** Unless elected otherwise under this subsection (c), if a Participant designates his/her Spouse as Beneficiary and subsequent to such Beneficiary designation, the Participant and Spouse are divorced, the designation of the Spouse as Beneficiary under the Plan is automatically rescinded as set forth under Section 7.07(c)(6) of the Plan.
- If this subsection (c) is checked, a Beneficiary designation will not be rescinded upon divorce of the Participant and Spouse.
- [Note: Section 7.07(c)(6) of the Plan and this subsection (c) will be subject to the provisions of a Beneficiary designation entered into by the Participant. Thus, if a Beneficiary designation specifically overrides the election under this subsection (c), the provisions of the Beneficiary designation will control. See Section 7.07(c)(6) of the Plan.]*

## SECTION 10

## IN-SERVICE DISTRIBUTIONS AND REQUIRED MINIMUM DISTRIBUTIONS

- 10-1 **AVAILABILITY OF IN-SERVICE DISTRIBUTIONS.** A Participant may withdraw all or any portion of his/her vested Account Balance, to the extent designated, upon the occurrence of any of the event(s) selected under this AA §10-1. If more than one option is selected for a particular contribution source under this AA §10-1, a Participant may take an in-service distribution upon the occurrence of any of the selected events, unless designated otherwise under this AA §10-1.

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(a) No in-service distributions are permitted.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) Attainment of age 59½.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) Attainment of age _____. (Not greater than age 70 1/2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) A Hardship that satisfies the safe harbor rules under Section 7.10(e)(1) of the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) A non-safe harbor Hardship described in Section 7.10(e)(2) of the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Attainment of Normal Retirement Age.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Attainment of Early Retirement Age.
N/A	<input type="checkbox"/>	<input type="checkbox"/>	(h) The Participant has participated in the Plan for at least ____ (cannot be less than 60) months.
N/A	<input type="checkbox"/>	<input type="checkbox"/>	(i) The amounts being withdrawn have been held in the Trust for at least two years.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(j) Upon a Participant becoming Disabled (as defined in AA §9-4(b)).
<input type="checkbox"/>	N/A	N/A	(k) As a Qualified Reservist Distribution.
<input type="checkbox"/>	N/A	N/A	(l) Upon a deemed separation of employment when an individual is on active duty for a period of at least 30 days while performing service in the Uniformed Services.

**Deferral**      **Match**      **ER**

                             (m) Describe: \_\_\_\_\_

[*Note: No in-service distribution of Salary Deferrals is permitted prior to age 59½, except for Hardship, or Disability. If Normal Retirement Age or Early Retirement Age is earlier than age 59½, such age is deemed to be age 59½ for purposes of determining eligibility to distribute Salary Deferrals (if subsection (f) or (g) above is checked under the Deferral column). If this Plan has accepted a transfer of assets from a pension plan (e.g., a money purchase plan), no in-service distribution from amounts attributable to such transferred assets is permitted prior to age 62, except for Disability.*]

**10-2 APPLICATION TO OTHER CONTRIBUTION SOURCES.** If the Plan allows for Rollover Contributions under AA §C-2 or After-Tax Employee Contributions under AA §6-7, unless elected otherwise under this AA §10-2, a Participant may take an in-service distribution from his/her Rollover Account and After-Tax Employee Contribution Account at any time. Employer Pick-Up Contributions will not be eligible for in-service distribution.

Alternatively, if this AA §10-2 is completed, the following in-service distribution provisions apply for Rollover Contributions, After-Tax Employee Contributions and/or Employer Pick-Up Contributions:

Rollover	After-Tax	Pick-Up	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) No in-service distributions are permitted.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) Attainment of age 59½.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) Attainment of age _____. (Not greater than age 70 1/2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) A Hardship (that satisfies the safe harbor rules under Section 7.10(e)(1) of the Plan).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) A non-safe harbor Hardship described in Section 7.10(e)(2) of the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Attainment of Normal Retirement Age.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Attainment of Early Retirement Age.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Upon a Participant becoming Disabled (as defined in AA §9-4(b)).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) Describe: _____

**10-3 SPECIAL DISTRIBUTION RULES.** No special distribution rules apply, unless specifically provided under this AA §10-3.

- (a) In-service distributions will only be permitted if the Participant is 100% vested in the source from which the withdrawal is taken.
- (b) A Participant may take no more than \_\_\_\_ in-service distribution(s) in a Plan Year.
- (c) A Participant may not take an in-service distribution of less than \$\_\_\_\_\_.
- (d) A Participant may not take an in-service distribution of more than \$\_\_\_\_\_.
- (e) Unless elected otherwise under this subsection (e), the hardship distribution provisions of the Plan are not expanded to cover primary beneficiaries as set forth in Section 7.10(e)(5) of the Plan. If this subsection (e) is checked, the hardship provisions of the Plan will apply with respect to individuals named as primary beneficiaries under the Plan.
- (f) In determining whether a Participant has an immediate and heavy financial need for purposes of applying the non-safe harbor Hardship provisions under Section 7.10(e)(2) of the Plan, the following modifications are made to the permissible events listed under Section 7.10(e)(1) of the Plan: \_\_\_\_\_  
  
[*Note: This subsection (f) may only be used to the extent a non-safe harbor Hardship distribution is authorized under AA §10-1 or AA §10-2.*]
- (g) If the Plan includes Accounts that hold inactive sources of contributions, the Employer may designate under this AA §10-3(g) the in-service distribution options available to such Accounts: \_\_\_\_\_
- (h) Other distribution rules: \_\_\_\_\_

**10-4 REQUIRED MINIMUM DISTRIBUTIONS.**

- (a) **Required distributions after death.** If a Participant dies before distributions begin and there is a Designated Beneficiary, the Participant or Beneficiary may elect on an individual basis whether the 5-year rule (as described in Section 8.06(a) of the Plan) or the life expectancy method described under Sections 8.02 of the Plan applies. See Section 8.06(b) of the Plan for rules regarding the timing of an election authorized under this AA §10-4.

Alternatively, if selected under this subsection (a), any death distributions to a Designated Beneficiary will be made only under either the 5-year rule or the life expectancy method, as elected below:

- (1) The five-year rule under Section 8.06(a) of the Plan applies (instead of the life expectancy method). Thus, the entire death benefit must be distributed by the end of the fifth year following the year of the Participant's death. Death distributions to a Designated Beneficiary may not be made under the life expectancy method.
- (2) The life expectancy method under Sections 8.02 and 8.04 of the Plan (and not the 5-year rule).
- (b) Describe any special rules applicable to required minimum distributions: \_\_\_\_\_

[*Note: Any special rule under this subsection (b) must satisfy the requirements of Code §401(a)(9). This subsection (b) may be used to override the default provision under Section 8.06(b) of the Plan. For example, the Employer may designate the life expectancy rules as the default rather than the five-year rule when a Participant or Beneficiary fails to make an election.*]

## SECTION 11 MISCELLANEOUS PROVISIONS

11-1 **PLAN VALUATION.** The Plan is valued **annually**, as of the last day of the Plan Year.

- (a) **Additional valuation dates.** In addition, the Plan will be valued on the following dates:

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	(1) <b>Daily.</b> The Plan is valued at the end of each business day during which the New York Stock Exchange is open.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(2) <b>Monthly.</b> The Plan is valued at the end of each month of the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) <b>Quarterly.</b> The Plan is valued at the end of each Plan Year quarter.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(4) <b>Describe:</b> _____

[*Note: The Employer may elect operationally to perform interim valuations, regardless of any selection in this subsection (a).*]

- (b) **Special rules.** The following special rules apply in determining the amount of income or loss allocated to Participants' Accounts: \_\_\_\_\_

11-2 **SPECIAL RULES FOR APPLYING THE CODE §415 LIMITATION.** The provisions under Section 5.02 of the Plan apply for purposes of determining the Code §415 Limitation.

Complete this AA §11-2 to override the default provisions that apply in determining the Code §415 Limitation under Section 5.02 of the Plan.

- (a) **Limitation Year.** Instead of the Plan Year, the Limitation Year is the 12-month period ending \_\_\_\_\_.  
[*Note: If the Plan has a short Plan Year for the first year of establishment, the Limitation Year is deemed to be the 12-month period ending on the last day of the short Plan Year.*]
- (b) **Imputed compensation.** For purposes of applying the Code §415 Limitation, Total Compensation includes imputed compensation for a Participant who terminates employment on account of becoming disabled. (See Section 5.02(c)(7)(ii) of the Plan.)
- (c) **Special rules:** \_\_\_\_\_

[*Note: Any special rules under this subsection (c) must be consistent with the requirements of Code §415.*]

11-3 **MILITARY SERVICE PROVISIONS -- BENEFIT ACCRUALS.** The benefit accrual provisions under Section 15.04 of the Plan do not apply. To apply the benefit accrual provisions under Section 15.04 of the Plan, check the box below.

- (a) **Eligibility for Plan benefits.** Check this box if the Plan will provide the benefits described in Section 15.04 of the Plan. If this box is checked, an individual who dies or becomes disabled in qualified military service will be treated as reemployed for purposes of determining entitlement to benefits under the Plan.
- (b) **Deemed separation from service.** Unless otherwise elected under AA§10-1(I), an individual shall not be treated as having been severed from employment during any period the individual is performing service in the Uniformed Services for purposes of receiving a Plan distribution under Code §401(k)(2)(B)(i)(I).

- 11-4 **ELECTION NOT TO PARTICIPATE (see Section 2.08 of the Plan).** All Participants share in any allocation under this Plan and no Employee may waive out of Plan participation.

To allow Employees to make a one-time irrevocable waiver, check below.

- An Employee may make a one-time irrevocable election not to participate under the Plan.

- 11-5 **TREATMENT OF CERTAIN BENEFITS.** The protected benefits rules under Code §411(d)(6) do not apply to the Plan. However, the Employer may describe below (or in a separate addendum attached to this Adoption Agreement) the treatment of certain benefits following events such as plan merger or consolidation, transfer of assets or similar events.

Describe treatment of benefits: \_\_\_\_\_

*[Note: If the benefit described here in the Plan or a plan being merged into the Plan is not either (i) available as a provision through the Pre-Approved Plan or (ii) the subject of a prior determination, advisory, or opinion letter, the Employer cannot rely on the Pre-Approved Plan Provider's opinion letter for qualification with respect to such benefit. If the benefit described here in the Plan or a plan being merged into the Plan is not permitted in a pre-approved plan, as described in Section 6.03 of Revenue Procedure 2017-41, such provision must be discontinued no later than the date the Employer adopts this Pre-Approved Plan or, in the case of a merger, the merger date.]*

- 11-6 **SPECIAL RULES FOR MULTIPLE EMPLOYER PLANS.** If the Plan is a Multiple Employer Plan (as designated under AA §2-6), the rules applicable to Multiple Employer Plans under Section 16.07 of the Plan apply.

- The following special rules apply with respect to Multiple Employer Plans: \_\_\_\_\_

*[Note: Any special rules under this AA §11-6 must satisfy the nondiscrimination requirements under Code §401(a)(4) and must satisfy the rules applicable to Multiple Employer Plans under Code §413(c).]*

**APPENDIX A  
SPECIAL EFFECTIVE DATES**

[*Note: This Appendix A may be used to memorialize prior Plan provisions that pertain to sources that no longer accept new contributions under the Plan.*]

- A-1 **Eligible Employees.** The definition of Eligible Employee under AA §3 is effective as follows:  
\_\_\_\_\_
- A-2 **Minimum age and service conditions.** The minimum age and service conditions and Entry Date provisions specified in AA §4 are effective as follows:  
\_\_\_\_\_
- A-3 **Compensation definitions.** The compensation definitions under AA §5 are effective as follows:  
\_\_\_\_\_
- A-4 **Employer Contributions.** The Employer Contribution provisions under the Plan are effective as follows:  
\_\_\_\_\_
- A-5 **After-Tax Employee and Pick-Up Contributions.** The provisions of the Plan addressing Employee After-Tax Contributions and Pick-Up Contribution provisions under the Plan are effective as follows:  
\_\_\_\_\_
- A-6 **Salary Deferrals.** The Salary Deferral provisions under AA §6A are effective as follows:  
\_\_\_\_\_
- A-7 **Matching Contributions.** The Matching Contribution provisions under AA §6B are effective as follows:  
\_\_\_\_\_
- A-8 **Retirement ages.** The retirement age provisions under AA §7 are effective as follows:  
\_\_\_\_\_
- A-9 **Vesting and forfeiture rules.** The rules regarding vesting and forfeitures under AA §8 are effective as follows:  
\_\_\_\_\_
- A-10 **Distribution provisions.** The distribution provisions under AA §9 are effective as follows:  
\_\_\_\_\_
- A-11 **In-service distributions and Required Minimum Distributions.** The provisions regarding in-service distribution and Required Minimum Distributions under AA §10 are effective as follows:  
\_\_\_\_\_
- A-12 **Miscellaneous provisions.** The provisions under AA §11 are effective as follows:  
\_\_\_\_\_
- A-13 **Special effective date provisions for merged plans.** If any qualified retirement plans have been merged into this Plan, the provisions of Section 14.03 of the Plan apply, as follows:  
\_\_\_\_\_
- A-14 **Other special effective dates:**  
\_\_\_\_\_
- A-15 **Special effective dates for restated pre-approved plans:** Use this A-15 to memorialize plan operational changes that have occurred after the general effective date of the plan and the actual plan restatement adoption date. Adopting employers may use the above Special Effective Date options (A-1 through A-14) to memorialize these changes or they may use this A-15.  
\_\_\_\_\_

**APPENDIX B**  
**LOAN POLICY**

Use this Appendix B to identify elections dealing with the administration of Participant loans. These elections may be changed without amending this Adoption Agreement by substituting an updated Appendix B with new elections. Any modifications to this Appendix B, or any modifications to a separate loan policy describing the loan provisions selected under the Plan, will not affect an Employer's reliance on the IRS Favorable Letter. Loans are subject to any internal limitations or rules imposed by the Investment Arrangement or the service provider or platform.

B-1 Are **PARTICIPANT LOANS** permitted? (See Section 13 of the Plan.)

- (a) Yes  
 (b) No

B-2 **LOAN PROCEDURES.**

- (a) Loans will be provided under the default loan procedures set forth in Section 13 of the Plan, unless modified under this Appendix B.  
 (b) Loans will be provided under a separate written loan policy. [*Note: If this subsection (b) is checked, do not complete the rest of this Appendix B.*]

B-3 **AVAILABILITY OF LOANS.** Participant loans are available to all active Participants and Beneficiaries. Participant loans are not available to a former Employee or Beneficiary (including an Alternate Payee under a QDRO). To override this default provision, complete this AA §B-3:

- (a) A former Employee or Beneficiary (including an Alternate Payee) who has a vested Account Balance may request a loan from the Plan.  
 (b) A "limited participant" as defined in Section 3.05 of the Plan may not request a loan from the Plan.  
 (c) An officer or director of the Employer, as defined for purposes of the Sarbanes-Oxley Act, may **not** request a loan from the Plan.  
 (d) Describe limitations on receiving loans under the Plan: \_\_\_\_\_  
[*Note: Any limitation under subsection (d) must be definitely determinable and not provide any Employer discretion.*]

B-4 **LOAN LIMITS.** The default loan policy under Section 13.03 of the Plan allows Participants to take a loan provided all outstanding loans do not exceed 50% of the Participant's vested Account Balance. To override the default loan policy to allow loans up to \$10,000, even if greater than 50% of the Participant's vested Account Balance, check this AA §B-4.

- A Participant may take a loan equal to the greater of \$10,000 or 50% of the Participant's vested Account Balance.  
[*Note: If this AA §B-4 is checked, the Participant may be required to provide adequate security as required under Section 13.06 of the Plan.*]

B-5 **NUMBER OF LOANS.** The default loan policy under Section 13.04 of the Plan restricts Participants to one loan outstanding at any time. To override the default loan policy and permit Participants to have more than one loan outstanding at any time, complete subsection (a) or (b) below.

- (a) A Participant may have \_\_\_ loans outstanding at any time.  
 (b) There are no restrictions on the number of loans a Participant may have outstanding at any time.

B-6 **LOAN AMOUNT.** The default loan policy under Section 13.04 of the Plan provides that a Participant may not receive a loan of less than \$1,000. To modify the minimum loan amount or to add a maximum loan amount, complete this AA §B-6.

- (a) There is no minimum loan amount.  
 (b) The minimum loan amount is \$\_\_\_\_\_  
 (c) The maximum loan amount is \$\_\_\_\_\_.

B-7 **INTEREST RATE.** The default loan policy under Section 13.05 of the Plan provides for an interest rate commensurate with the interest rates charged by local commercial banks for similar loans. To override the default loan policy and provide a specific interest rate to be charged on Participant loans, complete this AA §B-7.

- (a) The prime interest rate plus \_\_\_ percentage point(s).  
 (b) The interest rate is determined in accordance with the terms of the Investment Arrangement, service provider procedures, or other loan policy document adopted by the Plan Administrator.  
 (c) Describe: \_\_\_\_\_



[*Note: Any interest rate described in this AA §B-7 must be reasonable and must apply uniformly to all Participants.*]

- B-8 **PURPOSE OF LOAN.** The default loan policy under Section 13.02 of the Plan provides that a Participant may receive a Participant loan for any purpose. To modify the default loan policy to restrict the availability of Participant loans to hardship events, check this AA §B-8.
- (a) A Participant may only receive a Participant loan upon the demonstration of a hardship event, as described in Section 7.10(e)(1)(i) of the Plan.
- (b) A Participant may only receive a Participant loan under the following circumstances: \_\_\_\_\_
- B-9 **APPLICATION OF LOAN LIMITS.** If Participant loans are not available from all contribution sources, the limitations under Code §72(p) and the adequate security requirements of the Department of Labor regulations will be applied by taking into account the Participant's entire Account Balance. To override this provision, complete this AA §B-9.
- The loan limits and adequate security requirements will be applied by taking into account only those contribution Accounts which are available for Participant loans.
- B-10 **CURE PERIOD.** The Plan provides that a Participant incurs a loan default if a Participant does not repay a missed payment by the end of the calendar quarter following the calendar quarter in which the missed payment was due. To override this default provision to apply a shorter cure period, complete this AA §B-10.
- The cure period for determining when a Participant loan is treated as in default will be \_\_\_\_\_ days (cannot exceed 90) following the end of the month in which the loan payment is missed.
- (b) The cure period for determining when a Participant loan is treated as in default will be the greater of \_\_\_\_\_ days (cannot exceed 90) following the end of the month in which the loan payment is missed or the last day of the second calendar quarter following the calendar quarter in which the missed payment was due.
- (c) The cure period for determining when a loan is treated as in default will be \_\_\_\_\_ days (cannot exceed 90) following the first missed loan payment.
- B-11 **PERIODIC REPAYMENT – PRINCIPAL RESIDENCE.** If a Participant loan is for the purchase of a Participant's primary residence, the loan repayment period for the purchase of a principal residence may not exceed ten (10) years. To override this default provision, complete this AA §B-11.
- (a) The Plan does not permit loan payments to exceed five (5) years, even for the purchase of a principal residence.
- (b) The loan repayment period for the purchase of a principal residence may not exceed \_\_\_\_\_ years (may not exceed 30).
- (c) Loans for the purchase of a Participant's primary residence may be payable over any reasonable period commensurate with the period permitted by commercial lenders for similar loans.
- B-12 **TERMINATION OF EMPLOYMENT.** Section 13.10(a) of the Plan provides that a Participant loan becomes due and payable in full upon the Participant's termination of employment. To override this default provision, complete this AA §B-12.
- A Participant loan will not become due and payable in full upon the Participant's termination of employment.
- B-13 **DIRECT ROLLOVER OF A LOAN NOTE.** Section 13.10(b) of the Plan provides that upon termination of employment a Participant may request the Direct Rollover of a loan note. To override this default provision, complete this AA §B-13.
- A Participant may **not** request the Direct Rollover of the loan note upon termination of employment.
- B-14 **LOAN RENEGOTIATION.** The default loan policy provides that a Participant may renegotiate a loan, provided the renegotiated loan separately satisfies the reasonable interest rate requirement, the adequate security requirement, the periodic repayment requirement and the loan limitations under the Plan. The Employer may restrict the availability of renegotiations to prescribed purposes provided the ability to renegotiate a Participant loan is available on a non-discriminatory basis. To override the default loan policy and restrict the ability of a Participant to renegotiate a loan, complete this AA §B-14.
- (a) A Participant may **not** renegotiate the terms of a loan.
- (b) The following special provisions apply with respect to renegotiated loans: \_\_\_\_\_
- B-15 **SOURCE OF LOAN.** Participant loans may be made from all available contribution sources, to the extent vested, unless designated otherwise under this AA §B-15.
- Participant loans will not be available from the following contribution sources: \_\_\_\_\_
- Participant loans will only be available from the following contribution sources: \_\_\_\_\_
- B-16 **SPOUSAL CONSENT.** Spousal consent is not required for a Participant to receive a loan, unless required by State law. To override this provision, complete this AA §B-16.
- Spousal consent is required to receive a Participant loan.

**B-17 MODIFICATIONS TO DEFAULT LOAN PROVISIONS.**

The following special rules will apply with respect to Participant loans under the Plan: \_\_\_\_\_

*[Note: Any provision under this AA §B-17 must satisfy the requirements under Code §72(p) and the regulations thereunder and will control over any inconsistent provisions of the Plan dealing with the administration of Participant loans.]*

**APPENDIX C**  
**ADMINISTRATIVE ELECTIONS**

Use this Appendix C to identify certain elections dealing with the administration of the Plan. These elections may be changed without amending this Adoption Agreement by substituting an updated Appendix C with new elections. The provisions selected under this Appendix C do not create qualification issues and any changes to the provisions under this Appendix C will not affect the Employer's reliance on the IRS Favorable Letter.

**C-1 DIRECTION OF INVESTMENTS.** Are Participants permitted to **direct investments**? (See Section 10.07 of the Plan.)

(a) No

(b) Yes, but subject to the following restrictions:

(1) No restrictions apply

(2) Only for Accounts that are 100% vested

(3) Specify Accounts: \_\_\_\_\_

(4) Describe any special rules that apply for purposes of direction of investments: \_\_\_\_\_

*[Note: This subsection (4) may be used to describe special investment provisions for specific types of investments.]*

**C-2 ROLLOVER CONTRIBUTIONS.** Does the Plan accept **Rollover Contributions**? (See Section 3.05 of the Plan.)

(a) No

(b) Yes

(1) If this subsection (1) is checked, an Employee may make a Rollover Contribution to the Plan prior to becoming a Participant in the Plan.

(2) Check this subsection (2) if the Plan will accept Rollover Contributions from former Employees with an Account Balance under the Plan.

(3) Describe any special rules for accepting Rollover Contributions: \_\_\_\_\_

*[Note: The Employer may designate in this subsection (3), or in separate written procedures, the extent to which it will accept rollovers from designated plan types. For example, the Employer may decide not to accept rollovers from certain designated plans (e.g., 403(b) plans, §457 plans or IRAs). Any special rollover procedures will apply uniformly to all Participants under the Plan.]*

**C-3 LIFE INSURANCE.** Are **life insurance** investments permitted? (See Section 10.08 of the Plan.)

(a) No

(b) Yes

**C-4 QDRO PROCEDURES.** Although the requirements of Code §414(p) do not apply to the Plan, the Employer may elect to apply the procedures set forth under Section 11.05 of the Plan (which are patterned after the rules under Code §414(p)) by electing subsection (a) below or may elect not to apply the procedures set forth under Section 11.05 of the Plan and instead, describe the Plan's procedures for addressing domestic relations orders below or in separate administrative procedures.

(a) The Employer elects to have the requirements of Section 11.05 of the Plan apply to its Plan.

(b) The requirements of Section 11.05 of the Plan do not apply to the Plan. The procedures for addressing the receipt of domestic relations orders are either set forth below or in separate administrative procedures.

Describe domestic relations procedures: \_\_\_\_\_

**EMPLOYER SIGNATURE PAGE**

**PURPOSE OF EXECUTION.** This Signature Page is being executed for City of Tomah Special Pay Plan to effect:

- (a) The adoption of a **new plan**, effective [*insert Effective Date of Plan*]. [**Note:** Date can be no earlier than the first day of the Plan Year in which the Plan is adopted.]
- (b) The **restatement** of an existing plan in order to comply with the requirements for Cycle 3 Pre-Approved Plans, pursuant to Rev. Proc. 2017-41.
  - (1) Effective date of restatement: 1-1-2022. [**Note:** Date can be no earlier than the first day of the Plan Year in which the restatement is adopted.]
  - (2) Name of plan(s) being restated: City of Tomah Special Pay Plan
  - (3) The original effective date of the plan(s) being restated: 5-24-2016
- (c) An **amendment or restatement** of the Plan (other than to comply with the requirements for Cycle 3 Pre-Approved Plans under Rev. Proc. 2017-41). If this Plan is being amended, a snap-on amendment may be used to designate the modifications to the Plan or the updated pages of the Adoption Agreement may be substituted for the original pages in the Adoption Agreement. All prior Employer Signature Pages should be retained as part of this Adoption Agreement.
  - (1) Effective Date(s) of amendment/restatement: \_\_\_\_\_
  - (2) Name of plan being amended/restated: \_\_\_\_\_
  - (3) The original effective date of the plan being amended/restated: \_\_\_\_\_
  - (4) If Plan is being amended, identify the Adoption Agreement section(s) being amended: \_\_\_\_\_

**PRE-APPROVED PLAN PROVIDER INFORMATION.** The Pre-Approved Plan Provider (or authorized representative) will inform the Employer of any amendments made to the Plan and will notify the Employer if it discontinues or abandons the Plan. To be eligible to receive such notification, the Employer agrees to notify the Pre-Approved Plan Provider (or authorized representative) of any change in address. The Employer may direct inquiries regarding the Plan or the effect of the IRS Opinion Letter to the Pre-Approved Plan Provider (or authorized representative) at the following location:

**Name of Pre-Approved Plan Provider (or authorized representative):** Pelion Benefits, Inc

**Address:** 3713-C University Drive Durham, NC 27707

**Telephone number:** (919) 942-2828

**IMPORTANT INFORMATION ABOUT THIS PRE-APPROVED PLAN.** A failure to properly complete the elections in this Adoption Agreement or to operate the Plan in accordance with applicable law may result in disqualification of the Plan. The Employer may rely on the Favorable IRS Letter issued by the Internal Revenue Service to the Pre-Approved Plan Provider as evidence that the Plan is qualified under Code §401(a), to the extent provided in Rev. Proc. 2017-41. The Employer may not rely on the Favorable IRS Letter in certain circumstances or with respect to certain qualification requirements, which are specified in the Favorable IRS Letter issued with respect to the Plan and in Rev. Proc. 2017-41. In order to obtain reliance in such circumstances or with respect to such qualification requirements, the Employer may need to apply to the Internal Revenue Service for a determination letter.

By executing this Adoption Agreement, the Employer intends to adopt the provisions as set forth in this Adoption Agreement and the related Plan document. By signing this Adoption Agreement, the individual below represents that he/she has the authority to execute this Plan document on behalf of the Employer. This Adoption Agreement may only be used in conjunction with Basic Plan Document #03. The Employer understands that the Pre-Approved Plan Provider has no responsibility or liability regarding the suitability of the Plan for the Employer's needs, or the options elected under this Adoption Agreement. It is recommended that the Employer consult with legal counsel before executing this Adoption Agreement.

City of Tomah  
(Name of Employer)

\_\_\_\_\_  
(Name of authorized representative) (Title)

\_\_\_\_\_  
(Signature) (Date)

TRUST DECLARATION

This Trust Declaration may be used to identify and adopt the Trust associated with the Plan.

[Note: The Internal Revenue Service does not review the Trust Declaration, or the trust provisions associated with Pre-Approved Plans. Therefore, the provisions of the Trust Declaration, ASC Trust Agreement or any separate Trust agreement have not been approved by the IRS and the IRS opinion letter does not cover such Trust Agreement. The Provider, the Trustee and the adopting Employer should review the applicable Trust provisions, and any modifications thereto, with legal counsel to ensure the provisions are appropriate for the Plan and consistent with Employer elections.]

Name of Plan. City of Tomah Special Pay Plan

Name of Employer. City of Tomah

Effective date of Trust Agreement: 1-1-2022

(a) The Trust terms are:

[X] (1) Determined under the Trust provisions contained in the ASC Trust Agreement - Standard.

[Note: Trustee must complete the Trustee Signature section under Section (b) below.]

[ ] (i) Directed Trustee. The Trustee may only invest Plan assets as directed by the Plan Administrator, the Employer, an Investment Manager or other Named Fiduciary or, to the extent authorized under the Plan, a Plan Participant.

[X] (ii) Discretionary Trustee. The Trustee has discretion to invest Plan assets, unless specifically directed otherwise by the Plan Administrator, the Employer, an Investment Manager or other Named Fiduciary or, to the extent authorized under the Plan, a Plan Participant.

[Modification of ASC Trust Agreement Provisions. The Employer may amend the Trust provisions as provided under Section 1.18 of the ASC Trust Agreement. Plan provisions will override any conflicting provisions in the Trust Agreement, including any modification thereto. The Provider and the adopting Employer should review any modifications of the ASC Trust Agreement with legal counsel to ensure the provisions are appropriate for the Plan and consistent with Employer elections.]

[ ] (2) Determined under a separate Trust agreement(s). The Trust provisions are contained in a separate Trust Agreement that has been furnished to the Employer. Notwithstanding the terms of the Plan, the terms of the Trust Agreement shall control the rights and responsibilities of the Trustee with respect to the Trust and the assets held in such Trust.

Name of Trustee. \_\_\_\_\_

Title of Trust Agreement. \_\_\_\_\_

Address of Trustee. \_\_\_\_\_

[Note: In using a separate Trust Agreement, the Trustee may adopt such Trust Agreement by either completing the Trustee Signature section under Section (b) below or may execute the separate Trust Agreement. In either case, the information above – Name of Trustee, Title of Trust Agreement and Address of Trustee – must be completed.]

[ ] (3) Plan is funded with custodial accounts, annuity contracts and/or insurance contracts. There is no Trust associated with the Plan because the Plan is funded exclusively with custodial accounts, annuity contracts and/or insurance contracts.

[Note: No signature is required under this Trust Declaration if the Plan is funded exclusively with custodial accounts, annuity contracts and/or insurance contracts. The Employer or Plan Administrator may enter into a separate agreement with the custodian or insurance company. Such separate agreement must be consistent with the terms of the Plan.]

(b) Trustee/Employer Signatures.

(1) Trustee Signature. By signing below, the designated Trustee(s) accept the responsibilities and obligations set forth under the Trust Agreement specified in this Trust Declaration. By signing this Trust Declaration Page, the individual(s) below represent that they have the authority to sign on behalf of the Trustee.

Pelion Benefits, Inc. Samuel C Thomas III 888.532.7526 www.pelionbenefitsinc.com
(Print name of Trustee)

(Signature of Trustee or authorized representative) (Date)

(2) Employer Signature. By signing below, the Employer accepts the terms of the Trust Agreement, as specified in this Trust Declaration. By signing this Trust Declaration, the individual below represents that he/she has the authority to adopt the Trust Agreement and sign on behalf of the Employer as sponsor of the Plan.

\_\_\_\_\_  
*(Signature of Employer's authorized representative)* *(Date)*

\_\_\_\_\_  
*(Print name of Employer's authorized representative)*

\_\_\_\_\_  
*(Title of Employer's authorized representative)*

**INTERIM AMENDMENT - HARDSHIP DISTRIBUTIONS  
ELECTIVE PROVISIONS**

These Elective Provisions provide for elections as allowed by the Final Regulations and the Hardship Distribution Interim Amendment, attached to the Basic Plan Document. In some cases, the Pre-Approved Plan Provider has Defaults as indicated by the items marked as Default under these Elective Provisions. If the adopting Employer approves of the Defaults of the Pre-Approved Plan Provider, the adopting Employer does not need to execute this Hardship Distribution Interim Amendment. If the adopting Employer wishes to override any of the Defaults of the Pre-Approved Plan Provider, the adopting Employer should make the appropriate election(s) in the Elective Provisions below and sign this Hardship Distribution Interim Amendment. If the Plan does not permit Hardship distributions, no elections should be made below.

**HD-1 SOURCES FOR HARDSHIP DISTRIBUTIONS**

- (a) **Source accounts (not including earnings).** For Plan Years beginning after December 31, 2018 (or such later date specified under HD-1(a)(8) or HD-1(a)(9) below or the effective date of a new Plan), a Participant may take an in-service distribution upon the occurrence of a Hardship that satisfies the Hardship distribution rules under Section 8.10(e) of the Plan, as amended by this interim amendment, with respect to the following sources:

- (1) No change to current Plan sources available for Hardship distributions under AA §§10-1 and 10-2.
- (2) Qualified Nonelective Contribution (QNEC) Account (Not applicable to 401(a) Governmental Plans)
- (3) Qualified Matching Contribution (QMAC) Account (Not applicable to 401(a) Governmental Plans)
- (4) Safe Harbor Employer Contribution Account (Not applicable to 401(a) Governmental Plans)
- (5) Safe Harbor Matching Contribution Account (Not applicable to 401(a) Governmental Plans)
- (6) QACA Safe Harbor Employer Contribution Account (Not applicable to 401(a) Governmental Plans)
- (7) QACA Safe Harbor Matching Contribution Account (Not applicable to 401(a) Governmental Plans)
- (8) Effective date is January 1, 2020, whether Plan has a calendar or fiscal Plan Year.
- (9) Describe effective date (if later than the beginning of the Plan Year beginning after December 31, 2018) for which the election(s) above apply: \_\_\_\_\_

- (b) **Earnings on source accounts.** For Plan Years beginning after December 31, 2018 (or such later date specified under HD-1(b)(11) or HD-1(b)(12) below or the effective date of a new Plan), amounts available for Hardship distributions include earnings on the following available sources:

- (1) Amounts available for Hardship include earnings on all available sources.
- (2) No change to current Plan rule (i.e., earnings are not available on Salary Deferrals, except for those on grandfathered (pre-1989) earnings, if applicable).
- (3) Pre-Tax Salary Deferral Account
- (4) Roth Deferral Account
- (5) Qualified Nonelective Contribution (QNEC) Account (Not applicable to 401(a) Governmental Plans)
- (6) Qualified Matching Contribution (QMAC) Account (Not applicable to 401(a) Governmental Plans)
- (7) Safe Harbor Employer Contribution Account (Not applicable to 401(a) Governmental Plans)
- (8) Safe Harbor Matching Contribution Account (Not applicable to 401(a) Governmental Plans)
- (9) QACA Safe Harbor Employer Contribution Account (Not applicable to 401(a) Governmental Plans)
- (10) QACA Safe Harbor Matching Contribution Account (Not applicable to 401(a) Governmental Plans)
- (11) Effective date is January 1, 2020, whether Plan has a calendar or fiscal Plan Year.
- (12) Describe effective date (if later than the beginning of the Plan Year beginning after December 31, 2018) for which the election(s) above apply: \_\_\_\_\_

**HD-2 NEED TO OBTAIN ALL AVAILABLE LOANS** (Complete only if Employer maintains any qualified plan(s) that permits Participant loans.)

- (a) For Plan Years beginning after December 31, 2018 (or such later date specified in HD-2(d) or HD-2(e) below or the effective date of a new Plan), if a Participant requests a Hardship distribution from any of the Accounts specified in HD-1 above and AA §§10-1 and 10-2, the Participant is **NO LONGER** required to obtain all nontaxable loans available under the Plan and all other plans maintained by the Employer.
- (b) No change to current Plan provisions. Participants are required to obtain all nontaxable loans available under the Plan and all plans maintained by the Employer.
- (c) Describe any special requirements with respect to the need to first obtain all available loans: \_\_\_\_\_
- (d) Effective date is January 1, 2020, whether Plan has a calendar or fiscal Plan Year.
- (e) Describe other effective date (if later than the beginning of the Plan Year beginning after December 31, 2018) for which the election(s) above apply: \_\_\_\_\_

HD-3 **SUSPENSION OF ABILITY TO MAKE SALARY DEFERRALS AND AFTER-TAX EMPLOYEE CONTRIBUTIONS DURING 2019.** (Applicable only to Plans that were using the safe harbor Hardship distribution suspension rule.)

[Note: Under the Final Regulations, adopting Employers may continue to apply the suspension of Salary Deferrals and After-Tax Employee Contributions rules for the 2019 Plan Year. However, in no event, may the Plan provide for a suspension of an Employee’s Salary Deferrals or After-Tax Employee Contributions as a condition of obtaining a Hardship distribution for Hardship distributions made on or after January 1, 2020.]

- (a) For Plan Years beginning after December 31, 2018 (or such later date specified in HD-3(d) below) and applicable to Hardship distributions made before January 1, 2020, if a Participant takes a Hardship distribution as permitted under the Plan, the Participant was NOT suspended from making Salary Deferrals (and After-Tax Employee Contributions, if applicable) for any period of time after the receipt of the Hardship distribution.
- (b) No change to current Plan provisions. For Hardship distributions made before January 1, 2020, the Participant continued to be suspended from making Salary Deferrals (and After-Tax Employee Contributions, if applicable) for a period of 6 months after the receipt of the Hardship distribution.
  - Suspensions on Hardship distributions made after July 1, 2019 will cease effective January 1, 2020.
- (c) Describe any special requirements with respect to the suspension from making Salary Deferrals (and After-Tax Employee Contributions, if applicable): \_\_\_\_\_
- (d) Describe the effective date (if later than the beginning of the Plan Year beginning after December 31, 2018) for which the election(s) above apply: \_\_\_\_\_

HD-4 **APPLICATION OF SUSPENSION REQUIREMENT FOR PRE-2019 PLAN YEAR HARDSHIP DISTRIBUTIONS.** (Applicable only to Plans that were using the Hardship distribution suspension rule as of the last day of the 2018 Plan Year.)

- (a) No change to current Plan provisions. A Participant who received a Hardship distribution prior to the beginning of the 2019 Plan Year continued to be suspended from making Salary Deferrals (and After-Tax Employee Contributions, if applicable) for a period of 6 months after the receipt of the Hardship distribution.
- (b) Effective on the first day of the Plan Year beginning after December 31, 2018 (or such later date specified in HD-4(d) below), a Participant who received a Hardship distribution prior to the beginning of the 2019 Plan Year was no longer suspended from making Salary Deferrals (and After-Tax Employee Contributions, if applicable).
- (c) Describe any special rules with respect to the suspension from making Salary Deferrals (and After-Tax Employee Contributions, if applicable) for Participants who have received pre-2019 Hardship distributions: \_\_\_\_\_
- (d) Describe the effective date (if later than the beginning of the Plan Year beginning after December 31, 2018) for which the election(s) above apply: \_\_\_\_\_

HD-5 **OTHER APPLICABLE RULES.** Describe any other rules, such as conditions for receiving a Hardship distribution, not otherwise reflected in the Plan or Hardship Distribution Interim Amendment: \_\_\_\_\_

HD-6 **MEMORIALIZATION OF PRIOR OPERATION.** The elections in this Hardship Distribution Interim Amendment should reflect current Plan operations. The Employer may memorialize prior plan operations relevant to the implementation of the Final Regulations by describing such operations below: \_\_\_\_\_

**APPLICATION OF AMENDMENT**

Pursuant to Revenue Procedure 2015-36 and Revenue Procedure 2017-41 (as applicable), these Hardship Distribution Interim Amendment Elective Provisions have been adopted by the Pre-Approved Plan Provider on behalf of all adopting Employers. This amendment supersedes any contrary provisions under the Plan. If the Employer wishes to override the Default elections of the Pre-Approved Plan Provider, the Employer (or the authorized representative of the Employer) must execute this Hardship Distribution Interim Amendment by signing below. This amendment applies to the signatory Employer and all Participating Employers under the Plan.

City of Tomah \_\_\_\_\_  
(Name of Employer)

\_\_\_\_\_  
(Name of Authorized Representative, if applicable) (Title)

\_\_\_\_\_  
(Signature) (Date)



## ASC TRUST AGREEMENT (GOVERNMENTAL)

- 1.01 Establishment of Trust.** In conjunction with the establishment and/or maintenance of the City of Tomah Special Pay Plan, effective as of 1-1-2022, the Employer and the Trustee (as identified in the executed Trust Declaration associated with the Plan's Adoption Agreement) agree to establish and maintain a domestic Trust in the United States consisting of such sums as shall from time to time be paid to the Trustee under the Plan and such earnings, income and appreciation as may accrue thereon. The Trustee shall carry out the duties and responsibilities herein specified but shall be under no duty to determine whether the amount of any contribution by the Employer or any Participant is in accordance with the terms of the Plan.

The Trust shall be held, invested, reinvested and administered by the Trustee in accordance with the terms of the Plan and this ASC Trust Agreement (Governmental) solely in the interest of Participants and their Beneficiaries and for the exclusive purpose of providing benefits to Participants and their Beneficiaries and defraying reasonable expenses of administering the Plan. Except as provided in Section 15.02 of the Plan, no assets of the Plan shall inure to the benefit of the Employer.

Capitalized terms under this ASC Trust Agreement (Governmental) have the same meaning as defined under the Plan.

- 1.02 Types of Trustees.** The Trustee may act either as a Directed Trustee or as a Discretionary Trustee, as designated in the Trust Declaration.

- (a) **Directed Trustee.** A Directed Trustee is subject to the direction of the Plan Administrator, the Employer, a properly appointed investment manager, or a Plan Participant. A Directed Trustee does not have any discretionary authority with respect to the investment of Plan assets. In addition, a Directed Trustee is not responsible for the propriety of any directed investment made pursuant to this ASC Trust Agreement (Governmental) and shall not be required to consult with or advise the Employer regarding the investment quality of any directed investment held under the Plan.

- (1) **Delegation of powers.** The Directed Trustee shall be advised in writing regarding the retention of investment powers by the Employer or the appointment of an investment manager or other properly authorized person with power to direct the investment of Plan assets. Any such delegation of investment powers will remain in force until such delegation is revoked or amended in writing. The Employer is deemed to have retained investment powers under this subsection to the extent the Employer directs the investment of Participant Accounts for which affirmative investment direction has not been received.

- (2) **Direction of Trustee.** Any investment direction shall be made in writing by the Employer, investment manager, or other properly authorized person, as applicable. A Directed Trustee must act solely in accordance with the direction of the Plan Administrator, the Employer, any employees or agents of the Employer, a properly appointed investment manager or other fiduciary of the Plan, a Plan Participant or other properly authorized person. (See Section 10.07 of the Plan and Section 1.04 of this ASC Trust Agreement (Governmental) relating to Participant-directed investments.)

- (3) **Restriction on Trustee.** The Employer may direct the Directed Trustee to invest in any media in which the Trust may invest. However, the Employer may not borrow from the Trust or pledge any of the assets of the Trust as security for a loan to itself; buy property or assets from or sell property or assets to the Trust; charge any fee for services rendered to the Trust; or receive any services from the Trust on a preferential basis.

- (b) **Discretionary Trustee.** A Discretionary Trustee has exclusive authority and discretion with respect to the investment, management or control of Plan assets. Notwithstanding a Trustee's designation as a Discretionary Trustee, a Trustee's discretion is limited, and the Trustee shall be considered a Directed Trustee, to the extent the Trustee is subject to the direction of the Plan Administrator, the Employer, or a properly appointed investment manager under an agreement between the Plan Administrator and the Trustee. A Trustee also is considered a Directed Trustee to the extent the Trustee is subject to investment direction of a Plan Participant. (See Section 10.07 of the Plan and Section 1.04 of this ASC Trust Agreement (Governmental) relating to Participant-directed investments.)

- 1.03 Responsibilities of the Trustee.** In addition to the powers, rights and responsibilities enumerated under this ASC Trust Agreement (Governmental), the Trustee has all powers necessary to carry out its duties in a prudent manner. The Trustee's powers, rights and responsibilities may be modified, supplemented or limited by a separate trust agreement or addendum, investment policy, funding agreement, or other binding document entered into between the Trustee and the Plan Administrator or Employer. Such binding document must designate the Trustee's responsibilities with respect to the Plan. A separate trust agreement or addendum, investment policy, funding agreement, or other binding document must be consistent with the terms of the Plan and must comply with all qualification requirements under the Code and regulations. To the extent the exercise of any power, right or responsibility is subject to discretion, such exercise by a Directed Trustee must be made at the direction of the Plan Administrator, the Employer, an investment manager, a Plan Participant or other properly authorized person.

- (a) **Responsibilities regarding administration of the Trust.**

- (1) The Trustee, the Employer and the Plan Administrator shall each discharge their assigned duties and responsibilities

under this ASC Trust Agreement (Governmental) and the Plan solely in the interest of Participants and their Beneficiaries in the following manner:

- (i) for the exclusive purpose of providing benefits to Participants and their Beneficiaries and defraying reasonable expenses of administering the Plan;
  - (ii) with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; and
  - (iii) by diversifying the available investments under the Plan so as to minimize the risk of large losses, unless under the circumstances it is clearly prudent not to do so.
- (2) The Trustee will receive all contributions, earnings and other amounts made to and under the terms of the Plan. The Trustee is not obligated in any manner to ensure that such amounts are correct in amount or that such amounts comply with the terms of the Plan or the Code. The Trustee is not liable for the manner in which such amounts are deposited or the allocation between Participant's Accounts, to the extent the Trustee follows the written direction of the Plan Administrator or Employer.
  - (3) The Trustee will make distributions (and Participant loans, if authorized under the Plan) from the Trust in accordance with the written directions of the Plan Administrator or other authorized representative. To the extent the Trustee follows such written direction, the Trustee is not obligated in any manner to ensure a distribution (or Participant loan) complies with the terms of the Plan, that a Participant or Beneficiary is entitled to such a distribution (or Participant loan), or that the amount distributed (or loaned) is proper under the terms of the Plan. If there is a dispute as to a payment from the Trust, the Trustee may decline to make payment of such amounts until the proper payment of such amounts is determined by a court of competent jurisdiction, or the Trustee has been indemnified to its satisfaction.
  - (4) The Trustee may employ agents, attorneys, accountants and other third parties to provide counsel on behalf of the Plan, where the Trustee deems advisable. The Trustee may reimburse such persons from the Trust for reasonable expenses and compensation incurred as a result of such employment. The Trustee shall not be liable for the actions of such persons, provided the Trustee acted prudently in the employment and retention of such persons. In addition, the Trustee will not be liable for any actions taken as a result of good faith reliance on the advice of such persons.
  - (5) The Trustee shall keep full and accurate accounts of all receipts, investments, disbursements and other transactions hereunder, including such specific records as may be agreed upon in writing between the Employer and the Trustee. All such accounts, books and records shall be open to inspection and audit at all reasonable times by any authorized representative of the Employer or the Plan Administrator. A Participant may examine only those individual account records pertaining directly to such Participant.
  - (6) Except as provided in Section 15.02 of the Plan, at no time prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries under the Plan shall any part of the corpus or income of the Fund be used for, or diverted to, purposes other than for the exclusive benefit of Participants or their Beneficiaries, or for defraying reasonable expenses of administering the Plan.

(b) **Responsibilities regarding investment of Plan assets.**

- (1) The Trustee shall be responsible for holding the assets of the Trust in accordance with the provisions of the Plan.
- (2) The Trustee may invest and reinvest, manage and control the Plan assets in a manner that is consistent with the Plan's funding policy and investment objectives of the Plan. The Trustee may invest in any investment, as authorized under this subsection (b), which the Trustee deems advisable and prudent, subject to the proper written direction of the Plan Administrator, the Employer, a properly appointed investment manager, a Plan Participant or other properly authorized person. The Trustee is not liable for the investment of Plan assets to the extent the Trustee is following the proper direction of the Plan Administrator, the Employer, a Participant, an investment manager, or other person or persons duly appointed by the Employer to provide investment direction. In addition, the Trustee does not guarantee the Trust in any manner against investment loss or depreciation in asset value or guarantee the adequacy of the Trust to meet and discharge any or all liabilities of the Plan.
- (3) The Trustee may hold any securities or other property in the name of the Trustee or in the name of the Trustee's nominee, and may hold any investments in bearer form, provided the books and records of the Trustee at all times show such investment to be part of the Trust.
- (4) The Trustee may retain such portion of the Plan assets in cash or cash balances as the Trustee may, from time to

time, deem to be in the best interests of the Plan, without liability for interest thereon.

- (5) The Trustee may collect and receive any and all moneys and other property due the Plan and to settle, compromise, or submit to arbitration any claims, debts, or damages with respect to the Plan, and to commence or defend on behalf of the Plan any lawsuit, or other legal or administrative proceedings. Any such arbitration cannot be used to resolve any claim, debt or damage with respect to the Plan arising from a dispute with a Plan Participant.
- (6) The Trustee may pay expenses out of Plan assets as necessary to administer the Trust and as authorized under the Plan.
- (7) The Trustee may borrow or raise money on behalf of the Plan in such amount, and upon such terms and conditions, as the Trustee deems advisable. The Trustee may issue a promissory note as Trustee to secure the repayment of such amounts and may pledge all, or any part, of the Trust as security.
- (8) The Trustee is authorized to execute, acknowledge and deliver all documents of transfer and conveyance, receipts, releases, and any other instruments that the Trustee deems necessary or appropriate to carry out its powers, rights and duties hereunder.
- (9) The Trustee, upon the written direction of the Employer or Plan Administrator, is authorized to enter into a transfer agreement with the Trustee of another qualified retirement plan and to accept a transfer of assets from such retirement plan on behalf of any Employee of the Employer. The Trustee is also authorized, upon the written direction of the Employer or Plan Administrator, to transfer some or all of a Participant's vested Account Balance to another qualified retirement plan on behalf of such Participant.
- (10) If the Employer maintains more than one Plan, the assets of such Plans may be commingled for investment purposes. The Trustee must separately account for the assets of each Plan.
- (11) If the Trustee is a bank or similar financial institution, the Trustee is authorized to invest in any type of deposit of the Trustee (including its own money market fund) at a reasonable rate of interest.
- (12) The Trustee is authorized to invest Plan assets in a common/collective trust fund, or in a group trust fund that satisfies the requirements of IRS Revenue Ruling 81-100, as modified by Revenue Ruling 2004-67, Revenue Ruling 2014-24 and subsequent IRS guidance. All of the terms and provisions of any such common/collective trust fund or group trust into which Plan assets are invested are incorporated by reference into the provisions of the Trust for the Plan. The assets in a group trust may be pooled with the assets of a custodial account under Code §403(b)(7), a retirement income account under Code §403(b)(9), and a Code §401(a)(24) governmental plan without affecting the tax status of the group trust, subject to the requirements under Rev. Rul. 2011-1 (as modified by Notice 2012-6).

**1.04 Trustee to Follow Participant Investment Direction.** To the extent the Plan allows Participants to direct investment of their Accounts, the Trustee is authorized to follow the Participant's written direction (or other form of direction deemed acceptable by the Trustee).

(a) **Exceptions to following Participant investment direction.** The Trustee may decline to follow a Participant's investment direction to the extent such direction would:

- (1) Result in a prohibited transaction;
- (2) Cause the assets of the Plan to be maintained outside the jurisdiction of the U.S. courts;
- (3) Jeopardize the Plan's tax qualification;
- (4) Be contrary to the Plan's governing documents;
- (5) Cause the assets to be invested in collectibles within the meaning of Code §408(m);
- (6) Generate unrelated business taxable income; or
- (7) Result (or could result) in a loss exceeding the value of the Participant's Account.

(b) **Other conditions relating to Participant investment direction.** The Trustee will not be responsible for any loss or expense resulting from a failure to follow a Participant's direction in accordance with the requirements of this paragraph. Participants' directions will be processed as soon as administratively practicable following receipt of such

directions by the Trustee. The Trustee, Plan Administrator, or Employer will not be liable for a delay in the processing of a Participant direction that is caused by a legitimate business reason (including, but not limited to, a failure of computer systems or programs, failure in the means of data transmission, the failure to timely receive values or prices, or other unforeseen problems outside of the control of the Trustee, Plan Administrator, or Employer).

- 1.05 Responsibilities of the Employer.** The Employer will provide to the Trustee written notification of the appointment of any person or persons as Plan Administrator, investment manager, or other Plan fiduciary, and the names, titles and authorities of any individuals who are authorized to act on behalf of such persons. The Trustee shall be entitled to rely upon such information until it receives written notice of a change in such appointments or authorizations.

The Employer may authorize the Trustee to enter into a merger or consolidation agreement with the Trustee of another plan to effect such merger or consolidation.

- 1.06 Effect of Plan Amendment.** Any amendment that affects the rights, duties or responsibilities of the Trustee or Plan Administrator may only be made with the Trustee's or Plan Administrator's written consent. Any amendment to the Plan must be in writing and a copy of the resolution (or similar instrument) setting forth such amendment (with the applicable effective date of such amendment) must be delivered to the Trustee.

- 1.07 More than One Trustee.** If the Plan has more than one person acting as Trustee, the Trustees may allocate the Trustee responsibilities by mutual agreement. The Trustees may agree to make decisions by a majority vote or may permit any one of the Trustees to make any decision, undertake any action or execute any documents affecting this Trust without the approval of the remaining Trustees. The Trustees may agree to the allocation of responsibilities in a separate trust agreement or other binding document.

- 1.08 Annual Valuation.** The Plan assets will be valued at least on an annual basis. The Employer may designate more frequent Valuation Dates under §11-1 of the Plan's Adoption Agreement. Notwithstanding any election under §11-1 of the Plan's Adoption Agreement, the Trustee and Plan Administrator may agree to value the Trust on a more frequent basis, and/or to perform an interim valuation of the Trust.

- 1.09 Reporting to Plan Administrator and Employer.** Within a reasonable time after the end of each Plan Year or within a reasonable time after its removal or resignation, the Trustee shall file with the Plan Administrator a written account of the administration of the Trust showing all transactions effected by the Trustee from the last preceding accounting to the end of such Plan Year or date of removal or resignation. The accounting will include a statement of cash receipts, disbursements and other transactions effected by the Trustee since the date of its last accounting, and such further information as the Trustee and/or Employer deems appropriate. Upon approval of such accounting by the Plan Administrator, neither the Employer nor the Plan Administrator shall be entitled to any further accounting by the Trustee. The Trustee shall have a reasonable time following its receipt of a written disapproval from the Employer to provide the Employer with a written explanation of the terms in question. If the Employer again disapproves of the accounting, the Trustee may file its accounting with a court of competent jurisdiction for audit and adjudication.

- 1.10 Reasonable Compensation.** The Trustee shall be paid reasonable compensation in an amount agreed upon by the Plan Administrator and Trustee. The Trustee also will be reimbursed for any reasonable expenses or fees incurred in its function as Trustee. The Plan will pay the reasonable compensation and expenses incurred by the Trustee, unless the Employer pays such compensation and expenses. Any compensation or expense paid directly by the Employer to the Trustee is not an Employer Contribution to the Plan.

- 1.11 Resignation and Removal of Trustee.** The Trustee may resign at any time by delivering to the Employer a written notice of resignation at least thirty (30) days prior to the effective date of such resignation, unless the Employer consents in writing to a shorter notice period. The Employer and Trustee may agree to a longer notification period prior to the resignation of the Trustee. The Employer may remove the Trustee at any time, with or without cause, by delivering written notice to the Trustee at least 30 days prior to the effective date of such removal. The Employer may remove the Trustee upon a shorter written notice period if the Employer reasonably determines such shorter period is necessary to protect Plan assets or to ensure the Plan is being operated for the exclusive benefit of Participants and their Beneficiaries. Upon the resignation, removal, death or incapacity of a Trustee, the Employer may appoint a successor Trustee which, upon accepting such appointment, will have all the powers, rights and duties conferred upon the preceding Trustee. In the event there is a period of time following the effective date of a Trustee's removal or resignation before a successor Trustee is appointed, the Employer is deemed to be the Trustee. During such period, the Trust continues to be in existence and legally enforceable, and the assets of the Plan shall continue to be protected by the provisions of the Trust.

- 1.12 Indemnification of Trustee.** Except to the extent that it is judicially determined that the Trustee has acted with gross negligence or willful misconduct, the Employer shall indemnify the Trustee (whether or not the Trustee has resigned or been removed) against any liabilities, losses, damages, and expenses, including attorney, accountant, and other advisory fees, incurred as a result of:

- (a) any action of the Trustee taken in good faith in accordance with any information, instruction, direction, or opinion

given to the Trustee by the Employer, the Plan Administrator, investment manager, or legal counsel of the Employer, or any person or entity appointed by any of them and authorized to give any information, instruction, direction, or opinion to the Trustee;

- (b) the failure of the Employer, the Plan Administrator, investment manager, or any person or entity appointed by any of them to make timely disclosure to the Trustee of information which any of them or any appointee knows or should know if it acted in a reasonably prudent manner; or
- (c) any breach of fiduciary duty by the Employer, the Plan Administrator, investment manager, or any person or entity appointed by any of them, other than such a breach which is caused by any failure of the Trustee to perform its duties under this Trust.

- 1.13 Liability of Trustee.** The duties and obligations of the Trustee shall be limited to those expressly imposed upon it by the Plan and Trust or as subsequently agreed upon by the parties. Responsibility for administrative duties required under the Plan or applicable law not expressly imposed upon or agreed to by the Trustee shall rest solely with the Plan Administrator and the Employer.

The Employer agrees that the Trustee shall have no liability with regard to the investment or management of illiquid Plan assets transferred from a prior Trustee, and shall have no responsibility for investments made before the transfer of Plan assets to it, or for the viability or prudence of any investment made by a prior Trustee, including those represented by assets now transferred to the custody of the Trustee, or for any dealings whatsoever with respect to Plan assets before the transfer of such assets to the Trustee. The Employer shall indemnify and hold the Trustee harmless for any and all claims, actions or causes of action for loss or damage, or any liability whatsoever relating to the assets of the Plan transferred to the Trustee by any prior Trustee of the Plan, including any liability arising out of or related to any act or event, including prohibited transactions, occurring prior to the date the Trustee accepts such assets, including all claims, actions, causes of action, loss, damage, or any liability whatsoever arising out of or related to that act or event, although that claim, action, cause of action, loss, damage, or liability may not be asserted, may not have accrued, or may not have been made known until after the date the Trustee accepts the Plan assets. Such indemnification shall extend to all applicable periods, including periods for which the Plan is retroactively restated to comply with any tax law or regulation.

- 1.14 Conflicting Trust Provisions.** In the event of any conflict between the terms of the Plan and any conflicting provision contained in any associated Trust, including this ASC Trust Agreement (Governmental), or custodial account document, the terms of the Plan will govern.
- 1.15 Governing Law.** The provisions of this Plan and this ASC Trust Agreement (Governmental) shall be construed, administered, and enforced in accordance with the provisions of applicable federal and/or state law in which the Trustee has its principal place of business. The foregoing provisions of this section shall not preclude the Employer and the Trustee from agreeing to a different state law with respect to the construction, administration and enforcement of the Plan, which may be reflected herein as a modification to this ASC Trust Agreement (Governmental).
- 1.16 Severability of Provisions.** In the event that any provision of this ASC Trust Agreement (Governmental) shall be held to be illegal, invalid or unenforceable for any reason, the remaining provisions herein shall be construed as if the illegal, invalid or unenforceable provisions had never been included in this ASC Trust Agreement (Governmental).
- 1.17 Appointment of Custodian.** The Employer, Plan Administrator or Trustee may appoint a Custodian to hold all or any portion of the Plan assets. A Custodian has the powers, rights and responsibilities similar to those of a Directed Trustee. The Custodian will be protected from any liability with respect to actions taken pursuant to the direction of the Trustee, Plan Administrator, the Employer, an investment manager, or other third party with authority to provide direction to the Custodian. The Employer, Plan Administrator or Trustee also may enter into a separate agreement with the Custodian. Such separate agreement must be consistent with the terms of the Plan.
- 1.18 Modification of ASC Trust Agreement (Governmental) Provisions.** The Employer and the Trustee may amend this ASC Trust Agreement (Governmental), provided the amended provisions are not in conflict with any provision of the Plan and do not cause the Plan to fail to qualify under Code §401(a). The Employer and Trustee may document any modification to the ASC Trust Agreement (Governmental) below or under a separate Trust addendum.



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

Plan Description: Non-Standardized Pre-Approved Profit Sharing Plan With CODA  
FFN: 317A145BH03-001 Case: 201900834 EIN: 56-1925983  
Letter Serial No: Q703446a  
Date of Submission: 12/31/2018

PELION BENEFITS INC  
3713-C UNIVERSITY DRIVE  
DURHAM, NC 27707

Contact Person:  
Janell Hayes  
Telephone Number:  
513-975-6319  
In Reference To: TEGE:EP:7521  
Date: 06/30/2020

Dear Applicant:

In our opinion, the form of the plan identified above is acceptable for use by employers for the benefit of their employees under Internal Revenue Code (IRC) Section 401.

We considered the changes in qualification requirements in the 2017 Cumulative List of Notice 2017-37, 2017-29 Internal Revenue Bulletin (IRB) 89. Our opinion relates only to the acceptability of the form of the plan under the IRC. We did not consider the effect of other federal or local statutes.

You must provide the following to each employer who adopts this plan:

- . A copy of this letter
- . A copy of the approved plan
- . Copies of any subsequent amendments including their dates of adoption
- . Direct contact information including address and telephone number of the plan provider

Our opinion on the acceptability of the plan's form is a determination as to the qualification of the plan as adopted by a particular employer only under the circumstances, and to the extent, described in Revenue Procedure (Rev. Proc.) 2017-41, 2017-29 I.R.B. 92. The employer who adopts this plan can generally rely on this letter to the extent described in Rev. Proc. 2017-41. Thus, Employee Plans Determinations, except as provided in Section 12 of Rev. Proc. 2020-4, 2020-01 I.R.B. 148 (as updated annually), will not issue a determination letter to an employer who adopts this plan. Review Rev. Proc. 2020-4 to determine the eligibility of an adopting employer, and the items needed, to submit a determination letter application. The employer must also follow the terms of the plan in operation.

Except as provided below, our opinion doesn't apply to the requirements of IRC Sections 401(a)(4), 401(l), 410(b), and 414(s). Our opinion doesn't apply to IRC Sections 415 and 416 if an employer maintains or ever maintained another qualified plan for one or more employees covered by this plan. For this purpose, we will not consider the employer to have maintained another defined contribution plan provided both of the following are true:

- . The employer terminated the other plan before the effective date of this plan
- . No annual additions have been credited to any participant's account under the other plan as of any date within the limitation year of this plan

Also, for this purpose, we'll consider an employer as maintaining another defined contribution plan, if the employer maintains any of the following:

- . A welfare benefit fund defined in IRC Section 419(e), which provides post-retirement medical benefits allocated to separate accounts for key employees as defined in IRC Section 419A(d)

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- . An individual medical account as defined in IRC Section 415(l)(2), which is part of a pension or annuity plan maintained by the employer
- . A simplified employee pension plan

Our opinion doesn't apply to Treasury Regulations Section 1.401(a)-1(b)(2) requirements for a money purchase plan or target benefit plan where the normal retirement age under the employer's plan is lower than age 62.

Our opinion doesn't constitute a determination that the plan is an IRC Section 414(d) governmental plan. This letter is not a ruling with respect to the tax treatment to be given contributions which are picked up by the governmental employing unit within the meaning of IRC Section 414(h)(2).

Our opinion doesn't constitute a determination that the plan is an IRC Section 414(e) church plan.

Our opinion may not be relied on by a non-electing church plan for rules governing pre-ERISA participation and coverage.

Our opinion applies to the requirements of IRC Section 410(b) if 100 percent of all non-excludable employees benefit under the plan.

Employers who choose a safe harbor allocation formula and a safe harbor compensation definition may also rely on this opinion letter for the non-discriminatory amounts requirement under IRC Section 401(a)(4).

If this plan includes a cash or deferred arrangement (CODA) or otherwise provides for contributions subject to IRC Sections 401(k) and/or 401(m), the employer may rely on the opinion letter regarding the form of the non-discrimination tests of IRC Sections 401(k)(3) and 401(m)(2), if the employer uses a safe harbor compensation definition. For plans described in IRC Sections 401(k)(12) or (13) and/or 401(m)(11) or (12), employers may rely on the opinion letter regarding whether the plan's form satisfies the requirements of those sections unless the plan provides for the safe harbor contribution to be made under another plan. For SIMPLE plans described in IRC Sections 401(k)(11) and 401(m)(10), employers may also rely on the opinion letter regarding whether the plan's form satisfies the requirements of those sections.

The provisions of this plan override any conflicting provision contained in the trust or custodial account documents used with the plan, and an adopting employer may not rely on this letter to the extent that provisions of a trust or custodial account that are a separate portion of the plan override or conflict with the provisions of the plan document. This opinion letter does not cover any provisions in trust or custodial account documents.

An employer who adopts this plan may not rely on this letter when:

- . the plan is being used to amend or restate a plan of the employer which was not previously qualified
- . the employer's adoption of the plan precedes the issuance of the letter
- . the employer doesn't correctly complete the adoption agreement or other elective provisions in the plan
- . the plan is not identical to the pre-approved plan (that is, the employer has made amendments that cause the plan not to be considered identical to the pre-approved plan, as described in Section 8.03 of Rev. Proc. 2017-41)

Our opinion doesn't apply to what is contained in any documents referenced outside the plan or adoption agreement, if applicable, such as a collective bargaining agreement.

Our opinion doesn't consider issues under Title I of the Employee Retirement Income Security Act (ERISA) which are administered by the Department of Labor.

If you, the pre-approved plan provider, have questions about the status of this case, you can call the telephone number at the top of the first page of this letter. This number is only for the provider's use.

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Individual participants or adopting eligible employers with questions about the plan should contact you.

You must include your address and telephone number on the pre-approved plan or the plan's adoption agreement, if applicable, so that adopting employers can contact you directly.

If you write to us about this plan, provide your telephone number and the best time to call if we need more information. Whether you call or write, refer to the letter serial number and file folder number at the top of the first page of this letter.

Let us know if you change or discontinue sponsorship of this plan.

Keep this letter for your records.

Sincerely Yours,



Khin M. Chow  
Director, EP Rulings & Agreements

Letter 6186 (June-2020)  
Catalog Number 72434C



**PRE-APPROVED GOVERNMENTAL DEFINED CONTRIBUTION PLAN**

**BASIC PLAN DOCUMENT**

**[DC-BPD #03]**

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## PLAN DEFINITIONS

This Section contains definitions for common terms that are used throughout the Plan. All capitalized terms under the Plan are defined in this Section or in the relevant section of the Plan document where such term is used.

**1.01 Account.** The separate Account maintained for each Participant under the Plan by the Plan Administrator, Plan service provider, Custodian or insurance company. A Participant may have any (or all) of the following separate Accounts, to the extent authorized under the Plan:

- Employer Contribution Account
- Matching Contribution Account
- After-Tax Employee Contribution Account
- Employer Pick-Up Contribution Account
- Rollover Contribution Account
- Transfer Account

In addition, if this Plan qualifies as a Grandfathered 401(k) Arrangement (as defined in Section 1.55), a Participant also may have any (or all) of the following separate Accounts:

- Pre-Tax Salary Deferral Account
- Roth Deferral Account
- Roth Rollover Contribution Account

The Plan Administrator may establish other Accounts, as it deems necessary, for the proper administration of the Plan.

**1.02 Account Balance.** Account Balance shall mean a Participant's balances in all of the Accounts maintained by the Plan on his or her behalf.

**1.03 Actuarial Factor.** A Participant's Actuarial Factor is used for purposes of determining the Participant's allocation under the age-based formula under AA §6-3(f) of the Profit Sharing Plan Adoption Agreement or under the age-based contribution formula under AA §6-2(e) of the Money Purchase Plan Adoption Agreement. See Section 3.02(a)(1)(i)(E) or 3.02(b)(4).

**1.04 Adoption Agreement ("Agreement" or "AA").** The Adoption Agreement contains the elective provisions that an Employer may complete to supplement or modify the provisions under the Plan. Each adopting Employer must complete and execute the Adoption Agreement. If the Plan covers Employees of an Employer other than the Employer that executes the Employer Signature Page of the Adoption Agreement, such additional Employer(s) must execute a Participating Employer Adoption Page under the Adoption Agreement. (See Section 16 for rules applicable to adoption by Participating Employers.) An Employer may adopt more than one Adoption Agreement associated with this Plan document. Each executed Agreement is treated as a separate Plan. The Employer may adopt a Profit Sharing Plan Adoption Agreement or a Money Purchase Plan Adoption Agreement. The Employer also may elect under the Profit Sharing Plan Adoption Agreement to provide for a Grandfathered 401(k) Arrangement under the Plan. Any reference to the Profit Sharing Plan Adoption Agreement includes the Grandfathered 401(k) Plan Adoption Agreement, unless specifically provided otherwise.

**1.05 After-Tax Employee Contributions.** Employee Contributions that may be made to the Plan by a Participant that are included in the Participant's gross income in the year such amounts are contributed to the Plan and are maintained under a separate After-Tax Employee Contribution Account to which earnings and losses are allocated. See Section 3.04. For this purpose, Roth Deferrals are not considered as After-Tax Employee Contributions.

**1.06 Alternate Payee.** A person designated to receive all or a portion of the Participant's benefit pursuant to a QDRO. See Section 1.80.

**1.07 Anniversary Years.** An alternative period for measuring Eligibility Computation Periods (under Section 2.03(a)(3)) and Vesting Computation Periods (under Section 6.05). An Anniversary Year is any 12-month period which commences with the Employee's Employment Commencement Date, or which commences with the anniversary of the Employee's Employment Commencement Date.

**1.08 Annual Additions.** The amounts taken into account under a Defined Contribution Plan for purposes of applying the limitation on allocations under Code §415. See Section 5.02(c)(1) for the definition of Annual Additions.

**1.09 Annuity Contract.** A nontransferable group annuity certificate or individual contract as defined in Code §401(g) that is issued by an insurance company qualified to issue annuities in a State and that includes payment in the form of an annuity and that meets the following requirements: (a) An Annuity Contract may only be offered by an Insurance Company; (b) The Annuity Contract may be owned by the Participant, and a group Annuity Contract may be held by the Trustee or Employer (if a

qualified trust substitute under Code §401(f)); and (c) An Annuity Contract may be fixed, variable, or a combination of fixed and variable.

A life insurance contract, an endowment contract, a health or accident insurance contract, or a property, casualty, or liability insurance contract do not constitute an Annuity Contract. However, this does not apply for contracts issued before September 24, 2007.

- 1.10 Annuity Starting Date.** The date an Employee commences distribution from the Plan. If a Participant commences distribution with respect to a portion of his/her Account Balance, a separate Annuity Starting Date applies to any subsequent distribution. If distribution is made in the form of an annuity, the Annuity Starting Date is the first day of the first period for which annuity payments are made.
- 1.11 Beneficiary.** A person designated by the Participant (or by the terms of the Plan) to receive a benefit under the Plan upon the death of the Participant. See Section 7.07(c) for the applicable rules for determining a Participant's Beneficiaries under the Plan.
- 1.12 Break in Service.** The Computation Period (as defined in Section 2.03(a)(3) for purposes of eligibility and Section 6.05 for purposes of vesting) during which an Employee does not complete more than five hundred (500) Hours of Service with the Employer. However, if the Employer elects under AA §4-3(a) or AA §8-5(a) to require less than 1,000 Hours of Service to earn a Year of Service for eligibility or vesting purposes, a Break in Service will occur for any Computation Period during which the Employee does not complete more than one-half (1/2) of the Hours of Service required to earn a Year of Service for eligibility or vesting purposes, as applicable. However, if the Elapsed Time method applies under AA §4-3(c) (for purposes of eligibility) or AA §8-5(c) (for purposes of vesting), an Employee will incur a Break in Service if the Employee incurs at least a one-year Period of Severance (as defined under Section 1.72). (See Section 2.07 for a discussion of the eligibility Break in Service rules and Section 6.08 for a discussion of the vesting Break in Service rules.)
- 1.13 Cash-Out Distribution.** A total distribution made to a terminated Participant in accordance with Section 6.10(a).
- 1.14 Catch-Up Contributions.** Salary Deferrals that may be made under a Grandfathered 401(k) Arrangement that are in excess of an otherwise applicable Plan limit and that are made by a Participant who is age 50 or over by the end of his/her taxable year. See Section 3.02(c)(2)(iv).
- 1.15 Catch-Up Contribution Limit.** The annual limit applicable to Catch-Up Contributions as set forth in Section 3.02(c)(2)(iv)(A).
- 1.16 Code.** The Internal Revenue Code of 1986, as amended.
- 1.17 Code §415 Limitation.** The limit on the amount of Annual Additions a Participant may receive under the Plan during a Limitation Year. See Section 5.02.
- 1.18 Collectively Bargained Employee.** An Employee who is included in a unit of Employees covered by a collective bargaining agreement between the Employer and Employee representatives and whose retirement benefits are subject to good faith bargaining. Such Employees may be excluded from the Plan if designated under AA §3-1(b). See Section 2.02(b)(1) for additional requirements related to the exclusion of Collectively Bargained Employees.
- 1.19 Compensation Limit.** The maximum amount of compensation that can be taken into account for any Plan Year for purposes of determining a Participant's Plan Compensation. The Compensation Limit is \$200,000, as adjusted for cost-of-living, increased in accordance with Code §401(a)(17)(B). For 2019, the Compensation Limit is \$280,000. In determining the Compensation Limit for any applicable period (the "determination period"), the cost-of-living adjustment in effect for a calendar year applies to any determination period that begins with or within such calendar year.

If a determination period consists of fewer than 12 months, the Compensation Limit for such period is an amount equal to the otherwise applicable Compensation Limit multiplied by a fraction, the numerator of which is the number of months in the short determination period, and the denominator of which is 12. A determination period will not be considered to be less than 12 months merely because compensation is taken into account only for the period the Employee is a Participant. If Salary Deferrals, Matching Contributions, or After-Tax Employee Contributions are separately determined on the basis of specified periods within the determination period (e.g., on the basis of payroll periods), no proration of the Compensation Limit is required with respect to such contributions.

If compensation for any prior determination period is taken into account in determining a Participant's allocations for the current Plan Year, the compensation for such prior determination period is subject to the applicable Compensation Limit in effect for that prior period.

In determining the amount of a Participant's Salary Deferrals under a Grandfathered 401(k) Arrangement, a Participant may defer with respect to Plan Compensation that exceeds the Compensation Limit, provided the total deferrals made by the Participant satisfy the Elective Deferral Dollar Limit and any other limitations under the Plan.

- 1.20** **Computation Period.** The 12-consecutive month period used for measuring whether an Employee completes a Year of Service for eligibility or vesting purposes.
- (a) **Eligibility Computation Period.** The 12-consecutive month period used for measuring Years of Service for eligibility purposes. See Section 2.03(a)(3).
- (b) **Vesting Computation Period.** The 12-consecutive month period used for measuring Years of Service for vesting purposes. See Section 6.05.
- 1.21** **Custodian.** An organization that has custody of all or any portion of the Plan assets in a custodial account as described in Code §401(f). See Section 12.05.
- 1.22** **Defined Benefit Plan.** A plan under which a Participant's benefit is based solely on the Plan's benefit formula without the establishment of separate Accounts for Participants.
- 1.23** **Defined Contribution Plan.** A plan that provides for individual Accounts for each Participant to which all contributions, forfeitures, income, expenses, gains and losses under the Plan are credited or deducted. A Participant's benefit under a Defined Contribution Plan is based solely on the fair market value of his/her vested Account Balance.
- 1.24** **Designated Beneficiary.** A Beneficiary who is designated by the Participant (or by the terms of the Plan) and whose life expectancy is taken into account in determining minimum distributions under Code §401(a)(9) and Treas. Reg. §1.401(a)(9)-4. See Section 8.05(a).
- 1.25** **Differential Pay.** Certain payments made by the Employer to an individual while the individual is performing service in the Uniformed Services. See Section 1.94(e).
- 1.26** **Directed Account.** The Plan assets under a Trust which are held for the benefit of a specific Participant. See Section 10.03(d)(2).
- 1.27** **Directed Trustee.** A Trustee is a Directed Trustee to the extent that the Trustee's investment powers are subject to the direction of another person.
- 1.28** **Direct Rollover.** A rollover, at the Participant's direction, of all or a portion of the Participant's vested Account Balance directly to an Eligible Retirement Plan. See Section 7.04.
- 1.29** **Disabled.** An individual is considered Disabled for purposes of applying the provisions of this Plan if the individual meets the definition of Disabled elected by the Employer under AA §2.8.
- 1.30** **Discretionary Trustee.** A Trustee is a Discretionary Trustee to the extent the Trustee has exclusive authority and discretion to invest, manage or control the Plan assets without direction from any other person.
- 1.31** **Distribution Calendar Year.** A calendar year for which a minimum distribution is required. See Section 8.05(b).
- 1.32** **Early Retirement Age.** The age and/or Years of Service set forth in AA §7-2. Early Retirement Age may be used to determine distribution rights and/or vesting rights. If a Participant separates from service before satisfying the age requirement for early retirement, but has satisfied the service requirement, the Participant will be entitled to elect an early retirement benefit upon satisfaction of such age requirement. The Plan is not required to have an Early Retirement Age.
- 1.33** **Effective Date.** The date this Plan, including any restatement or amendment of this Plan, is effective. The Effective Date of the Plan is designated on the Employer Signature Page under the Adoption Agreement.
- 1.34** **Elapsed Time.** A special method for crediting service for eligibility or vesting. See Section 2.03(a)(6) for more information on the Elapsed Time method of crediting service for eligibility purposes and Section 6.04(b) for more information on the Elapsed Time method of crediting service for vesting purposes. Also see Section 3.07 for the ability to use the Elapsed Time method for applying allocation conditions under the Plan.
- 1.35** **Elective Deferral Dollar Limit.** The maximum amount of Elective Deferrals a Participant may make for any calendar year. See Section 5.03.

- 1.36 Elective Deferrals.** A Participant's Elective Deferrals is the sum of all Salary Deferrals (as defined in Section 1.88) and other contributions made pursuant to a Salary Deferral Election under a SARSEP described in Code §408(k)(6), a SIMPLE IRA plan described in Code §408(p), a plan described under Code §501(c)(18), and a custodial account or other arrangement described in Code §403(b). Elective Deferrals shall not include any amounts properly distributed as an Excess Amount under Code §415.
- 1.37 Eligible Employee.** An Employee who is not excluded from participation under Section 2.02 of the Plan or AA §3-1.
- 1.38 Eligible Retirement Plan.** A qualified retirement plan or IRA that may receive a rollover contribution. See Section 7.04(a)(2).
- 1.39 Eligible Rollover Distribution.** An amount distributed from the Plan that is eligible for rollover to an Eligible Retirement Plan. See Section 7.04(a)(1).
- 1.40 Employee.** An Employee is any individual employed by the Employer (including any Related Employers). An independent contractor is not an Employee. An Employee is not eligible to participate under the Plan if the individual is not an Eligible Employee under Section 2.02. A Leased Employee is also treated as an Employee of the recipient organization, as provided in Section 2.02(b)(3).
- 1.41 Employer.** Except as otherwise provided, Employer means the Employer that adopts this Plan and any Related Employer. The Employer must be qualified to maintain a Governmental Plan under Code §414(d). (See Section 2.02(c) for rules regarding coverage of Employees of Related Employers. Also see Section 16 for rules that apply to Employers that execute a Participating Employer Adoption Page.)
- 1.42 Employer Contributions.** Contributions the Employer makes pursuant to AA §6. See Section 3.02.
- 1.43 Employer Pick-up Contributions.** Contributions made by the Employee and picked up by the Employer in accordance with Code §414(h)(2). See Section 3.03.
- 1.44 Employment Commencement Date.** The date the Employee first performs an Hour of Service for the Employer.
- 1.45 Entry Date.** The date on which an Employee becomes a Participant upon satisfying the Plan's minimum age and service conditions. See Section 2.03(b).
- 1.46 Equivalency Method.** An alternative method for crediting Hours of Service for purposes of eligibility and vesting. See Section 2.03(a)(5) for eligibility provisions and Section 6.04(a)(2) for vesting provisions.
- 1.47 ERISA.** The Employee Retirement Income Security Act of 1974, as amended.
- 1.48 Excess Amount.** Amounts which exceed the Code §415 Limitation. See Section 5.02(c)(4).
- 1.49 Excess Compensation.** The amount of Plan Compensation that exceeds the Integration Level for purposes of applying the permitted disparity allocation formula. See Section 3.02(a)(1)(i)(B) (Profit Sharing Plan) and Section 3.02(b)(2) (Money Purchase Plan).
- 1.50 Excess Deferrals.** Elective Deferrals that exceed the Elective Deferral Dollar Limit (as defined in Section 5.03). (See Section 5.03(b) for rules regarding the correction of Excess Deferrals.)
- 1.51 Favorable IRS Letter.** An opinion letter issued by the IRS pursuant to Rev. Proc. 2017-41 (or its successor) to a Provider as to the qualified status of a Pre-Approved Plan.
- 1.52 FICA Replacement Plan.** This Plan may qualify as a FICA Replacement Plan under Code §3121(b)(7)(F) if the requirements under Section 4.03 are satisfied.
- 1.53 General Trust Account.** The Plan assets under a Trust which are held for the benefit of all Plan Participants as a pooled investment. See Section 10.03(d)(1).
- 1.54 Governmental Plan.** A plan established and maintained for its Employees by any State or political subdivision of a State, any State agency or instrumentality, or an Indian Tribal Government (provided the requirements under Section 4.02 of the Plan are satisfied), as provided under Code §414(d).
- 1.55 Grandfathered 401(k) Arrangement.** An arrangement under Code §401(k) maintained by a governmental employer that was in existence on May 6, 1986. If a governmental entity adopted a 401(k) plan before May 6, 1986, then all 401(k) plans adopted by the governmental entity are treated as adopted before such date, including a 401(k) plan that is actually adopted after such date. A Grandfathered 401(k) Arrangement also may be adopted by an Indian Tribal Government, as defined in Section 1.58.

The Employer may elect to provide a Grandfathered 401(k) Arrangement under AA §2-3 of the Profit Sharing Plan Adoption Agreement. Any such election under AA §2-3 will be null and void if the Employer does not satisfy the requirements for maintaining a Grandfathered 401(k) Arrangement. If the Employer elects a Grandfathered 401(k) Arrangement under AA §2-3, the Employer may authorize Employees to make Salary Deferrals under the Plan in addition to Matching Contributions, Employer Contributions and After-Tax Employee Contributions, to the extent provided under AA §6 - §6B of the Adoption Agreement.

**1.56** **Hardship.** A heavy and immediate financial need which meets the requirements of Section 7.10(e).

**1.57** **Hour of Service.** Each Employee of the Employer will receive credit for each Hour of Service he/she works for purposes of applying the eligibility and vesting rules under the Plan. An Employee will not receive credit for the same Hour of Service under more than one category listed below.

- (a) **Performance of duties.** Hours of Service include each hour for which an Employee is paid, or entitled to payment, for the performance of duties for the Employer. These hours will be credited to the Employee for the computation period in which the duties are performed. In the case of Hours of Service to be credited to an Employee in connection with a period of no more than 31 days which extends beyond one computation period, all such Hours of Service may be credited to the first computation period or the second computation period. Hours of Service under this subsection (a) must be credited consistently for all Employees within the same job classifications.
- (b) **Nonperformance of duties.** Hours of Service include each hour for which an Employee is paid, or entitled to payment, by the Employer on account of a period of time during which no duties are performed (irrespective of whether the employment relationship has terminated) due to vacation, holiday, illness, incapacity (including disability), layoff, jury duty, military duty or leave of absence. No more than 501 hours of service will be credited under this paragraph for any single continuous period (whether or not such period occurs in a single Computation Period). Hours under this paragraph will be calculated and credited pursuant to §2530.200b-2 of the Department of Labor Regulations which is incorporated herein by this reference.
- (c) **Back pay award.** Hours of Service include each hour for which back pay, irrespective of mitigation of damages, is either awarded or agreed to by the Employer. The same Hours of Service will not be credited both under subsection (a) or subsection (b) above, as the case may be, and under this subsection (c). These hours will be credited to the Employee for the Computation Period(s) to which the award or agreement pertains rather than the Computation Period(s) in which the award, agreement or payment is made.
- (d) **Related Employers/Leased Employees.** Hours of Service will be credited for employment with any Related Employer. Hours of Service also include hours credited as a Leased Employee or as an employee under Code §414(o).
- (e) **Maternity/paternity/FMLA/military leave.** Solely for purposes of determining whether a Break in Service has occurred in a Computation Period, an individual who is absent from work for maternity or paternity reasons will receive credit for the Hours of Service which would otherwise have been credited to such individual but for such absence, or in any case in which such hours cannot be determined, 8 Hours of Service per day of such absence. For purposes of this paragraph, an absence from work for maternity or paternity reasons means an absence:
  - (1) by reason of the pregnancy of the individual,
  - (2) by reason of a birth of a child of the individual,
  - (3) by reason of the placement of a child with the individual in connection with the adoption of such child by such individual, or
  - (4) for purposes of caring for such child for a period beginning immediately following such birth or placement.

The Hours of Service credited under this paragraph will be credited in the Computation Period in which the absence begins if the crediting is necessary to prevent a Break in Service in that period, or in all other cases, in the following Computation Period.

In addition, solely for purposes of determining whether a Break in Service has occurred in a Computation Period, an individual who is absent from work due to events described under the Family and Medical Leave Act (FMLA) and as required under DOL Reg. §825.215 will receive credit for the Hours of Service which would have been credited to such individual but for the absence. In addition, solely for purposes of determining whether a Break in Service has occurred in a Computation Period, an individual who is absent from work due to military leave described under the Uniformed Services Employment and Reemployment Rights Act and as required under Code §414(u)(8)(A) and DOL Reg. 20 CFR

§1002.259 will receive credit for the Hours of Service which would have been credited to such individual but for the absence.

- 1.58 Indian Tribal Government.** The governing body of any tribe, band, community, village, or group of Indians, or (if applicable) Alaska Natives, which is determined by the Secretary of Treasury, after consultation with the Secretary of Interior, to exercise governmental functions, as defined under Code §7701(a)(40) and regulations thereunder. See Section 4.02 of the Plan for special rules applicable to Indian Tribal Governments.
- 1.59 Insurer.** Any insurance company or affiliate or subsidiary thereof, or any legal reserve insurance company, which issues one or more contracts under the Plan in accordance with the requirements under Sections 10.07 and 10.08.
- 1.60 Investment Arrangement.** The investments under the Plan as described in Section 10.06 of this Plan document. The terms governing each Investment Arrangement under the Plan, excluding those terms that are inconsistent with Code Section 401(a), are hereby incorporated by reference into the Plan. In the event of any conflict between the terms of the Plan (including, but not limited to, any elections under the Adoption Agreement) and the terms of the Investment Arrangement, the terms of the Plan shall control, except that the terms of the Plan may not alter or construe the terms of the Investment Arrangement or enlarge the obligations of the issuer or provider of the Investment Arrangement without the consent of the issuer or provider.
- 1.61 Integration Level.** The amount used for purposes of applying the permitted disparity allocation formula. The Integration Level is the Taxable Wage Base, unless the Employer designates a different amount under the Adoption Agreement. See Section 3.02(a)(1)(i)(B) (Profit Sharing Plan) and Section 3.02(b)(2) (Money Purchase Plan).
- 1.62 Leased Employee.** An individual who performs services for the Employer pursuant to an agreement between the Employer and a leasing organization, and who satisfies the definition of a Leased Employee under Code §414(n). See Section 2.02(b)(3) for rules regarding the treatment of a Leased Employee as an Employee of the Employer.
- 1.63 Limitation Year.** The measuring period for determining whether the Plan satisfies the Code §415 Limitation under Section 5.02. See Section 5.02(c)(5).
- 1.64 Mass Submitter.** The Mass Submitter, as described under Rev. Proc. 2017-41 or its successor, of this Pre-Approved Plan is ASC Institute, LLC.
- 1.65 Matching Contributions.** Matching Contributions are contributions made by the Employer on behalf of a Participant on account of other contributions made by the Participant under this Plan or another plan maintained by the Employer. See Section 3.02(c)(3).
- 1.66 Maximum Disparity Rate.** The maximum amount that may be allocated with respect to Excess Compensation under the permitted disparity allocation formula. See Section 3.02(a)(1)(i)(B) (Profit Sharing Plan) and Section 3.02(b)(2) (Money Purchase Plan).
- 1.67 Normal Retirement Age.** The age selected under AA §7-1. For purposes of applying the Normal Retirement Age provisions under AA §7-1, an Employee's participation commencement date is the first day of the first Plan Year in which the Employee commenced participation in the Plan. The Normal Retirement Age must be reasonably representative of the typical retirement age for the industry in which the Plan Participants work. A Normal Retirement Age of at least age 62 is deemed to be reasonable while a Normal Retirement Age under age 55 is presumed not to satisfy this requirement, unless facts and circumstances show otherwise. Whether a Normal Retirement Age between 55 and 62 satisfies this requirement depends on the facts and circumstances. A Governmental Plan must comply with the final Normal Retirement Age regulations under Treas. Reg. §1.401(a)-1, as amended, effective for Annuity Starting Dates occurring in Plan Years beginning on or after the later of the two dates described in IRS Notice 2012-29. The Employer may use AA §7-1(c), for example, to describe a reasonable Normal Retirement Age that is between age 55 and 62 that takes into account service as well as age.
- 1.68 Participant.** Except as provided under AA §3-1, a Participant is an Employee (or former Employee) who has satisfied the conditions for participating under the Plan, as described in Section 2.03 and AA §4-1. A Participant also includes any Employee (or former Employee) who has an Account Balance under the Plan, including an Account Balance derived from a rollover or transfer from another qualified plan or IRA. A Participant is entitled to share in an allocation of contributions or forfeitures under the Plan for a given year only if the Participant is an Eligible Employee as defined in Section 2.02, and satisfies the allocation conditions set forth in Section 3.07.

An Employee is treated as a Participant with respect to Salary Deferrals and After-Tax Employee Contributions once the Employee has satisfied the eligibility conditions under AA §4-1 for making such contributions, even if the Employee chooses not to actually make such contributions to the Plan. An Employee is treated as a Participant with respect to Matching Contributions once the Employee has satisfied the eligibility conditions under AA §4-1 for receiving such contributions, even if

the Employee does not receive a Matching Contribution because of the Employee's failure to make contributions eligible for the Matching Contribution.

- 1.69 Participating Employer.** An Employer that adopts this Plan by executing the Participating Employer Adoption Page under the Adoption Agreement. See Section 16 for the rules applicable to contributions and deductions for contributions made by a Participating Employer.
- 1.70 Participating Employer Adoption Page.** The signature page in the Adoption Agreement for a Related Employer to adopt the Plan as a Participating Employer.
- 1.71 Part-Time Employee.** Unless designated otherwise under AA 3-1(h), a Part-Time Employee is an Employee who is normally scheduled to work 20 or fewer hours per week. Notwithstanding the foregoing, if the Employer is a post-secondary educational institution, an Employee who is a teacher shall not be considered a Part-Time Employee if he/ she normally has classroom hours of one-half or more of the number of classroom hours designated by the Employer as constituting full-time employment, provided that such designation is reasonable under all of the facts and circumstances.
- 1.72 Period of Severance.** A continuous period of time during which the Employee is not employed by the Employer and which is used to determine an Employee's Participation under the Elapsed Time method. See Section 2.03(a)(6) for rules regarding eligibility and Section 6.04(b) for rules regarding vesting.
- 1.73 Plan.** The Plan is the retirement plan established or continued by the Employer for the benefit of its Employees under this Plan document. The Plan consists of the basic plan document and the elections made under the Adoption Agreement. The basic plan document is the portion of the Plan that contains the non-elective provisions. The Employer may supplement or modify the basic plan document through its elections in the Adoption Agreement or by separate governing documents that are expressly authorized by the Plan. If the Employer adopts more than one Adoption Agreement under this Plan, then each executed Adoption Agreement represents a separate Plan. The Employer may adopt the Plan, under the appropriate Adoption Agreement, as a Profit Sharing Plan (with or without provisions for a Grandfathered 401(k) Arrangement) or as a Money Purchase Plan.
- 1.74 Plan Administrator.** The Plan Administrator is the person designated to be responsible for the administration and operation of the Plan. Unless otherwise designated by the Employer, and until such designation is accepted by the designee, the Plan Administrator is the Employer. If another Employer has executed a Participating Employer Adoption Page, the Employer referred to in this Section is the Employer that executes the Employer Signature Page of the Adoption Agreement. A Plan Administrator also includes a Qualified Termination Administrator (QTA) that assumes the responsibilities of Plan Administrator.
- 1.75 Plan Compensation.** Plan Compensation is Total Compensation, as modified under AA §5-3, which is actually paid to an Employee during the determination period (as defined in subsection (a) below). In determining Plan Compensation, the Employer may elect under AA §5-3(b) to exclude all Elective Deferrals (as defined in Section 1.36), pre-tax contributions to a cafeteria plan or a Code §457 plan, and qualified transportation fringes under Code §132(f)(4). In addition, the Employer may elect under AA §5-3 to exclude other designated elements of compensation.

Plan Compensation generally includes amounts an Employee earns with a Participating Employer and amounts earned with a Related Employer (even if the Related Employer has not executed a Participating Employer Adoption Page under the Adoption Agreement). However, the Employer may elect under AA §5-3(h) to exclude all amounts earned with a Related Employer that has not executed a Participating Employer Adoption Page.

In no case may Plan Compensation for any Participant exceed the Compensation Limit (as defined in Section 1.19).

- (a) **Determination period.** Unless designated otherwise under AA §5-4(a), Plan Compensation is determined based on the Plan Year. Alternatively, the Employer may elect under AA §5-4(a) to determine Plan Compensation on the basis of the calendar year ending in the Plan Year or any other 12-month period ending in the Plan Year. If the determination period is the calendar year or other 12-month period ending in the Plan Year, for any Employee whose date of hire is less than 12 months before the end of the designated 12-month period, Plan Compensation will be determined over the Plan Year.
- (b) **Partial period of participation.** If an Employee is a Participant for only part of a Plan Year, Plan Compensation may be determined over the entire Plan Year or over the period during which such Employee is a Participant. In determining whether an Employee is a Participant for purposes of applying this subsection (b), the Employee's status will be determined solely with respect to the contribution type for which the definition of Plan Compensation is being determined. Plan Compensation does not include any amounts earned for any period while an individual is not an Eligible Employee (as defined in Section 2.02).

- 1.76 Plan Year.** The 12-consecutive month period designated under AA §2-4 on which the records of the Plan are maintained. The Plan Year can be a 52-53 week period by designating the appropriate ending date in AA §2-4(b). If the Plan Year is amended to create a Short Plan Year, or if a new Plan has an initial Short Plan Year, the Employer may document such Short Plan Year under AA §2-4(c).
- 1.77 Predecessor Employer.** An employer that previously employed the Employees of the Employer. See Sections 2.06 (eligibility), 3.07(b) (allocation conditions) and 6.07 (vesting) for the rules regarding the crediting of service with a Predecessor Employer.
- 1.78 Pre-Tax Deferrals.** Pre-tax Deferrals are a Participant's Salary Deferrals that are not includible in the Participant's gross income at the time deferred.
- 1.79 Provider.** An entity defined under §4.08 of Rev. Proc. 2017-41, or its successor, that provides this Plan to adopting Employers.
- 1.80 Qualified Domestic Relations Order (ODRO).** A domestic relations order that provides for the payment of all or a portion of the Participant's benefits to an Alternate Payee and satisfies the requirements under Code §414(p). See Section 11.05.
- 1.81 Qualifying Longevity Annuity Contract (QLAC).** An annuity contract that is purchased from an insurance company for a Participant and that satisfies the requirements under Treas. Reg. §1.401(a)(9)-6, Q&A-17.
- 1.82 Reemployment Commencement Date.** The first date upon which an Employee is credited with an Hour of Service following a Break in Service (or Period of Severance, if the Plan is using the Elapsed Time method of crediting service).
- 1.83 Related Employer.** A Related Employer includes all members of a controlled group of corporations (as defined in Code §414(b)), all commonly controlled trades or businesses (as defined in Code §414(c)) or affiliated service groups (as defined in Code §414(m)) of which the Employer is a part, and any other entity required to be aggregated with the Employer pursuant to regulations under Code §414(o). For purposes of applying the provisions under this Plan, the Employer and any Related Employers are treated as a single Employer, unless specifically stated otherwise. See Section 16.06 for operating rules that apply when the Employer is a member of a Related Employer group. Also see Section 16 for rules regarding participation of Employees of Related Employers.
- 1.84 Required Beginning Date.** The date by which minimum distributions must commence under the Plan. See Section 8.05(e).
- 1.85 Rollover Contribution.** A contribution made by an Employee to the Plan attributable to an Eligible Rollover Distribution (as defined in Section 7.04(a)(1) from another qualified plan or IRA. See Section 3.05 for rules regarding the acceptance of Rollover Contributions under this Plan.
- 1.86 Roth Deferrals.** Roth Deferrals are Salary Deferrals that are includible in the Participant's gross income at the time deferred and have been irrevocably designated as Roth Deferrals in the Participant's Salary Deferral Election. A Participant's Roth Deferrals will be maintained in a separate Account containing only the Participant's Roth Deferrals and gains and losses attributable to those Roth Deferrals. See Section 3.02(c)(2)(v).
- 1.87 Salary Deferral Election.** An agreement between a Participant and the Employer, whereby the Participant elects to have a specific percentage or dollar amount withheld from his/her Plan Compensation, and the Employer agrees to contribute such amount into the Plan. A Salary Deferral Election may only be made if the Plan qualifies as a Grandfathered 401(k) Arrangement as designated under AA §2-3 of the Profit Sharing Plan Adoption Agreement. See Section 3.02(c)(2)(i).
- 1.88 Salary Deferrals.** Amounts contributed under a Grandfathered 401(k) Arrangement at the election of the Participant, in lieu of cash compensation, which are made pursuant to a Salary Deferral Election or other deferral mechanism. Salary Deferrals include Roth Deferrals and Pre-Tax Deferrals. Salary Deferrals shall not include any amounts properly distributed as an Excess Amount under Code §415 pursuant to Section 5.02(c)(4). An Employee's Salary Deferrals are treated as employer contributions for all purposes under this Plan, except as otherwise provided under the Code or Treasury regulations. See Section 3.02(c)(2).
- 1.89 Seasonal Employee.** An Employee who normally works on a full-time basis less than five months during any year.
- 1.90 Short Plan Year.** Any Plan Year that is less than 12 months long, either because of the amendment of the Plan Year, or because the Effective Date of a new Plan is less than 12 months prior to the end of the first Plan Year.
- 1.91 Spouse.** Subject to any additional guidance by the IRS, other Federal agency or court, or applicable State law, a Spouse is any individual who is lawfully married to the Participant under a state or foreign jurisdiction. However, a former Spouse of the Participant will be treated as the Spouse or surviving Spouse, and any current Spouse will not be treated as the Spouse or



surviving Spouse to the extent provided under a valid QDRO. The Plan Administrator may interpret the meaning of Spouse for purposes of this Plan as such term is applicable to Governmental Plans under the Code.

**1.92 Taxable Wage Base.** The maximum amount of wages taken into account for Social Security purposes. The Taxable Wage Base is used to determine the Integration Level for purposes of applying the permitted disparity allocation formula. See Section 3.02(a)(1)(i)(B) (Profit Sharing Plan) and Section 3.02(b)(2) (Money Purchase Plan).

**1.93 Temporary Employee.** Any Employee performing services under a contractual arrangement with the Employer of two years or less duration. Possible contract extensions may be considered in determining the duration of a contractual arrangement, but only if, under the facts and circumstances, there is a significant likelihood that the Employee's contract will be extended. Future contract extensions are considered significantly likely to occur for purposes of this rule if:

- (a) on average 80 percent of similarly situated Employees have had bona fide offers to renew their contracts in the immediately preceding two academic or calendar years; or
- (b) the Employee with respect to whom the determination is being made has a history of contract extensions with respect to his or her current position.

An Employee is not considered a Temporary Employee solely because he or she is included in a unit of Employees covered by a collective bargaining agreement of two years or less duration.

**1.94 Total Compensation.** A Participant's compensation for services with the Employer, as defined in this Section 1.94. Total Compensation may be defined in AA §5-1 to be either W-2 Wages, Wages under Code §3401(a), or Code §415 Compensation. Each definition of Total Compensation includes Elective Deferrals (as defined in Section 1.36), elective contributions to a cafeteria plan under Code §125 or to an eligible deferred compensation plan under Code §457, Employer Pick-Up Contributions under Code §414(h)(2), and elective contributions that are not includible in the Employee's gross income as a qualified transportation fringe under Code §132(f)(4).

- (a) **Total Compensation definitions.** The Employer may elect under AA §5-1 to define Total Compensation as any of the following definitions:
  - (1) **W-2 Wages.** Wages within the meaning of Code §3401(a) and all other payments of compensation to an Employee by the Employer (in the course of the Employer's trade or business) for which the Employer is required to furnish the Employee a written statement under Code §6041(d), 6051(a)(3), and 6052, determined without regard to any rules under Code §3401(a) that limit the remuneration included in wages based on the nature or location of the employment or the services performed.
  - (2) **Wages under Code §3401(a).** Wages within the meaning of Code §3401(a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed.
  - (3) **Code §415 Compensation.** Wages, salaries, fees for professional services and other amounts received for personal services actually rendered in the course of employment with the Employer (without regard to whether or not such amounts are paid in cash) to the extent that the amounts are includible in gross income, including amounts that are includible in the gross income of an Employee under the rules of Code §409A or §457(f)(1)(A) or because the amounts are constructively received by the Employee. Such amounts include, but are not limited to, commissions, compensation for services on the basis of a percentage of profits, tips, bonuses, fringe benefits, and reimbursements or other expense allowances under a nonaccountable plan (as described in Treas. Reg. §1.62-2(c)), and excluding the following:
    - (i) Employer contributions (other than elective contributions described in Code §402(e)(3), §408(k)(6), §408(p)(2)(A)(i), or §457(b)) to a plan of deferred compensation (including a SEP described in Code §408(k) or a SIMPLE IRA described in Code §408(p), and whether or not qualified) to the extent such contributions are not includible in the Employee's gross income for the taxable year in which contributed, and any distributions (whether or not includible in gross income when distributed) from a plan of deferred compensation (whether or not qualified);
    - (ii) Amounts realized from the exercise of a non-qualified stock option, or when restricted stock (or property) held by the Employee either becomes freely transferable or is no longer subject to a substantial risk of forfeiture.
    - (iii) Amounts realized from the sale, exchange or other disposition of stock acquired under a qualified stock option.

- (iv) Other amounts which received special tax benefits, or contributions made by the Employer (other than Elective Deferrals) towards the purchase of an annuity contract described in Code §403(b) (whether or not the contributions are actually excludable from the gross income of the Employee).
- (b) **Post-severance compensation.** Effective for the first Limitation Year beginning on or after July 1, 2007, Total Compensation includes compensation that is paid after an Employee severs employment with the Employer, provided the compensation is paid by the later of 2½ months after severance from employment with the Employer maintaining the Plan or the end of the Limitation Year that includes such date of severance from employment. For this purpose, compensation paid after severance of employment may only be included in Total Compensation to the extent such amounts would have been included as compensation if they were paid prior to the Employee's severance from employment.

For purposes of applying this subsection (b), unless designated otherwise under AA §5-2(a), the following amounts that are paid after a Participant's severance of employment are included in Total Compensation:

- (1) **Regular pay.** Compensation for services during the Employee's regular working hours, or compensation for services outside the Employee's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments;
- (2) **Unused leave payments.** Payment for unused accrued bona fide sick, vacation, or other leave, but only if the Employee would have been able to use the leave if employment had continued; and
- (3) **Deferred compensation.** Payments received by an Employee pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid to the Employee at the same time if the Employee had continued in employment, and only to the extent that the payment is includible in the Employee's gross income.

Other post-severance payments (such as severance pay, parachute payments within the meaning of Code §280G(b)(2), or post-severance payments under a nonqualified unfunded deferred compensation plan that would not have been paid if the Employee had continued in employment) are not included as Total Compensation, even if such amounts are paid within the time period described in this subsection (b).

In determining the amount of a Participant's Employer Contributions, Matching Contributions or Salary Deferrals, Plan Compensation may not include any amounts that do not satisfy the requirements of this subsection (b) or subsection (c) below. If Total Compensation is defined to include post-severance compensation, the Employer may elect to exclude all such compensation paid after termination of employment from the definition of Plan Compensation under AA §5-3(j) or may elect to exclude any of the specific types of post-severance compensation defined in subsections (1), (2) and/or (3) above, by designating such compensation types under AA §5-3(l). The exclusion of post-severance compensation from the definition of Plan Compensation that is otherwise includible in Total Compensation may cause the Plan to fail the nondiscriminatory compensation rules under Treas. Reg. §1.414(s)-1.

- (c) **Continuation payments for disabled Participants.** Unless designated otherwise under AA §5-2(b), Total Compensation does not include compensation paid to a Participant who is permanently and totally disabled (as defined in Code §22(e)(3)). If elected under AA §5-2(b), the Plan may take into account compensation the Participant would have received for the year if the Participant was paid at the rate of compensation paid immediately before becoming permanently and totally disabled (if such compensation is greater than the Participant's compensation determined without regard to this subsection (c)), provided contributions made with respect to amounts treated as compensation under this subsection (c) are nonforfeitable when made. If so elected under AA §5-2(b), payment to disabled Participants will be included as Total Compensation, notwithstanding the rules under subsection (b) above.
- (d) **Deemed §125 compensation.** A reference to elective contributions under a Code §125 cafeteria plan includes any amounts that are not available to a participant in cash in lieu of group health coverage because the Participant is unable to certify that he or she has other health coverage. Such deemed §125 compensation will be treated as an amount under Code §125 only if the Employer does not request or collect information regarding the Participant's other health coverage as part of the enrollment process for the health plan. If the Employer elects under AA §5-3(i) to exclude deemed §125 compensation from the definition of Plan Compensation, such exclusion also will apply for purposes of determining Total Compensation under this Section 1.94.
- (e) **Differential Pay.** Effective for years beginning on or after January 1, 2009, in the case of an individual who receives Differential Pay from the Employer:
- (1) such individual will be treated as an Employee of the Employer making the payment, and

- (2) the Differential Pay shall be treated as wages and will be included in calculating an Employee's Total Compensation under the Plan.

If all Employees performing service in the Uniformed Services are entitled to receive Differential Pay on reasonably equivalent terms and are eligible to make contributions based on the payments on reasonably equivalent terms, the Plan shall not be treated as failing to meet the requirements of any provision described in Code §414(u)(1)(C) by reason of any contribution or benefit based on Differential Pay. However, for purposes of applying this subparagraph, the provisions of Code §§410(b)(3), (4), and (5) shall apply. The Employer may elect to exclude Differential Pay from the definition of Plan Compensation under AA §5-3(k).

For purposes of this subsection (e), Differential Pay means any payment which is made by an Employer to an individual while the individual is performing service in the Uniformed Services while on active duty for a period of more than 30 days, and represents all or a portion of the wages the individual would have received from the Employer if the individual were performing services for the Employer. In applying the provisions of this subsection (e), Uniformed Services are services as described in Code §3401(h)(2)(A).

- 1.95** **Trust.** The Trust is the separate funding vehicle under the Plan.
- 1.96** **Trustee.** The Trustee is the person or persons (or any successor to such person or persons) identified in the Adoption Agreement or under a separate Trust document. The Trustee may be a Discretionary Trustee or a Directed Trustee. See Section 12 for the rights and duties of a Trustee under this Plan.
- 1.97** **Valuation Date.** The date or dates upon which Plan assets are valued. Plan assets will be valued as of the last day of each Plan Year. In addition, the Employer may elect under AA §11-1 to establish additional Valuation Dates. Notwithstanding any election under AA §11-1, Plan assets may be valued on a more frequent basis within the complete discretion of the Employer. See Section 10.02.
- 1.98** **Year of Service.** A Year of Service is a 12-consecutive month Computation Period during which an Employee completes 1,000 Hours of Service. For purposes of applying the eligibility rules under Section 2.03 of the Plan, an Employee will earn a Year of Service if he/she completes 1,000 Hours of Service with the Employer during an Eligibility Computation Period (as defined in Section 2.03(a)(3)). For purposes of applying the vesting rules under Section 6, an Employee will earn a Year of Service if he/she completes 1,000 Hours of Service with the Employer during a Vesting Computation Period (as defined in Section 6.05). The Employer may elect under AA §4-3(a) (for eligibility purposes) and AA §8-5(a) (for vesting purposes) to require the completion of any lesser number of Hours of Service to earn a Year of Service. Alternatively, the Employer may elect to apply the Elapsed Time method (for eligibility and/or vesting purposes) in calculating an Employee's Years of Service under the Plan.

## SECTION 2 ELIGIBILITY AND PARTICIPATION

- 2.01** **Eligibility.** In order to participate in the Plan, an Employee must be an Eligible Employee (as defined in Section 2.02) and must satisfy the Plan's minimum age and service conditions (as defined in Section 2.03). Once an Employee satisfies the Plan's minimum age and service conditions, such Employee shall become a Participant on the appropriate Entry Date (as selected in AA §4-2). An Employee who meets the minimum age and service requirements set forth herein, but who is not an Eligible Employee, will be eligible to participate in the Plan only upon becoming an Eligible Employee. For purposes of determining eligibility to make Salary Deferrals, an Employee will be deemed to commence participation on a timely basis if the Employee is permitted to commence making Salary Deferrals as soon as administratively feasible after satisfying the eligibility conditions under the Plan.
- 2.02** **Eligible Employees.** Unless specifically excluded under AA §3-1 or under this Section 2.02, all Employees of the Employer are Eligible Employees. AA §3-1 lists various classes of Employees that may be excluded from Plan participation. If an Employee is not an Eligible Employee (e.g., such Employee is a member of a class of Employees excluded under AA §3-1), that individual may not participate under the Plan, unless he/she subsequently becomes an Eligible Employee.
- (a) **Only Employees may participate in the Plan.** To participate in the Plan, an individual must be an Employee. If an individual is not an Employee (e.g., the individual performs services with the Employer as an independent contractor) such individual may not participate under the Plan. If an individual who is classified as a non-Employee is later determined by the Employer, or by a court or other government agency, to be an Employee of the Employer, the reclassification of such individual as an Employee will not create retroactive rights to participate in the Plan. Thus, for example, if the IRS or DOL should find that an independent contractor is really an Employee, such individual will be eligible to participate in the Plan as of the date the IRS or DOL issues a final determination declaring such individual to be an Employee (provided the individual has satisfied all conditions for participating in the Plan (as described in this Section 2)). For periods prior to the date of such final determination, the reclassified Employee will not have any rights to accrued benefits under the Plan, except as agreed to by the Employer, or mandated by a court or government agency, or as set forth in an amendment adopted by the Employer.
- (b) **Excluded Employees.** The Employer may elect under AA §3-1 to exclude designated classes of Employees. Since a governmental plan is exempt from minimum coverage testing, the Employer may elect to exclude any class of Employees without subjecting the Plan to minimum coverage or nondiscrimination testing.
- (1) **Collectively Bargained Employees.** The Employer may elect under AA §3-1(b) to exclude Collectively Bargained Employees. For this purpose, a Collectively Bargained Employee is an Employee who is included in a unit of Employees covered by a collective bargaining agreement between the Employer and Employee representatives and whose retirement benefits are subject to good faith bargaining.
- (2) **Nonresident aliens.** The Employer may elect under AA §3-1(c) to exclude Employees who are nonresident aliens. For this purpose, a nonresident alien is neither a citizen of the United States nor a resident of the United States for U.S. tax purposes (as defined in Code §7701(b)), and who does not have any earned income (as defined in Code §911) for the Employer that constitutes U.S. source income (within the meaning of Code §861). If a nonresident alien Employee has U.S. source income, he/she is treated as satisfying this definition if all of his/her U.S. source income from the Employer is exempt from U.S. income tax under an applicable income tax treaty.
- (3) **Leased Employees.** The Employer may elect under AA §3-1(d) to exclude Leased Employees. For this purpose, a Leased Employee is any person (other than an Employee of the Employer) who, pursuant to an agreement between the recipient Employer and a leasing organization, performs services for the recipient Employer on a substantially full-time basis for a period of at least one year, and such services are performed under the primary direction or control of the recipient Employer. (See Code §414(n) for rules applicable to the determination of Leased Employees.)
- (c) **Employees of Related Employers.** If the Employer is a member of a Related Employer group, Employees of each member of the Related Employer group may participate under this Plan, provided the Related Employer executes a Participating Employer Adoption Page under the Adoption Agreement. If a Related Employer does not execute a Participating Employer Adoption Page, any Employees of such Related Employer are not eligible to participate in the Plan. See Section 16.06 for operating rules that apply when the Employer is a member of a Related Employer group. Also see Section 16 for rules regarding participation of Employees of Related Employers.
- (d) **Ineligible Employee becomes Eligible Employee.** If an Employee changes status from an ineligible Employee to an Eligible Employee, such Employee will become a Participant immediately on the date he/she changes status to an Eligible Employee, provided the Employee has satisfied the Plan's minimum age and service conditions and has passed

the Entry Date (as defined in AA §4-2) that would otherwise have applied had the Employee been an Eligible Employee. If the Employee's original Entry Date (determined as if the Employee was always an Eligible Employee) has not passed as of the date the Employee becomes an Eligible Employee, the Employee will not become a Participant until such Entry Date. If an ineligible Employee has not satisfied the Plan's minimum age and service conditions at the time such Employee becomes an Eligible Employee, such Employee will become a Participant on the appropriate Entry Date following satisfaction of the Plan's minimum age and service requirements. The requirements for the timing of participation under this subsection (d) is deemed satisfied with respect to Salary Deferrals if the Employee is permitted to commence making Salary Deferrals under the Plan as soon as administratively feasible after the Employee is eligible to participate in the Plan.

- (e) **Eligible Employee becomes ineligible Employee.** If an Employee ceases to qualify as an Eligible Employee (i.e., the Employee changes status from an eligible class to an ineligible class of Employees), such Employee will immediately cease to participate in the Plan. If such Employee should subsequently become an Eligible Employee, he/she will be able to participate in the Plan in accordance with subsection (d) above.
- (f) **Improper exclusion of eligible Participant.** If the Plan improperly excludes a Participant who has satisfied the requirements under this Section 2 for participating under the Plan, the Employer may take reasonable action to correct such violation, provided such corrective action is consistent with the requirements of the Employee Plans Compliance Resolution System (EPCRS) program.

**2.03 Minimum Age and Service Conditions.** AA §4-1 contains specific elections as to the minimum age and service conditions which an Employee must satisfy prior to becoming eligible to participate under the Plan. A Governmental Plan is exempt from both the ERISA and pre-ERISA eligibility requirements. Therefore, the Plan may provide any minimum age and service requirements under AA §4-1 without the need to comply with the requirements of Code §410(a).

The Employer may elect to apply different minimum age and service requirements for different groups of Employees or for different contribution formulas under AA §4-1(c). In addition, the Employer may select different age and service conditions under AA §4-1 for Salary Deferrals, Matching Contributions, and/or Employer Contributions if the Plan qualifies as a Grandfathered 401(k) Arrangement.

- (a) **Application of age and service conditions.** The Employer may elect under AA §4-1 to impose minimum age and service conditions that an Employee must satisfy in order to participate under the Plan.
  - (1) **Year of Service.** In applying the minimum service requirements under AA §4-1, unless designated otherwise under AA §4-3, an Employee will earn a Year of Service if the Employee completes at least 1,000 Hours of Service with the Employer during an Eligibility Computation Period (as defined in subsection (3) below). The Employer may modify the definition of Year of Service under AA §4-3(a) to require a different number of Hours of Service to earn a Year of Service. An Employee will receive credit for a Year of Service, as of the end of the Eligibility Computation Period during which the Employee completes the required Hours of Service needed to earn a Year of Service. Unless otherwise provided under AA §4-3, an Employee need not be employed for the entire Eligibility Computation Period to receive credit for a Year of Service, provided the Employee completes the required Hours of Service during such period.
  - (2) **Months of service.** The Employer may elect under AA §4-1(a) to require a specific number of Hours of Service during a designated number of months of employment. If an Employee is required under AA §4-1(a) to complete a certain number of Hours of Service during a designated period, an Employee generally will satisfy the eligibility conditions as of the end of the designated period, regardless of whether the Employee is employed during the entire period. Alternatively, the Employer may elect under AA §4-1(a)(3)(ii) to require an Employee to be employed continuously throughout the designated period provided the Employee is eligible to participate in the Plan upon completing a Year of Service as defined in subsection (1) above.

If an Employee does not complete the required Hours of Service during the designated period, or does not work continuously during the designated period, if required under AA §4-1(a)(3)(ii), the Employee will satisfy eligibility upon completion of a Year of Service as defined in subsection (1) above. For purposes of applying the Year of Service requirement, an Employee need not be employed during the entire measuring period as long as the Employee completes the required Hours of Service, as specified under subsection (1) above. For example, an Employee who is not employed throughout the designated period, if required under AA §4-1(a)(3)(ii), would still satisfy the eligibility conditions as of the end of the Eligibility Computation Period if the Employee completes a Year of Service, regardless of whether the Employee is employed during the entire period.

- (3) **Eligibility Computation Periods.** Unless provided otherwise under AA §4-3, in determining whether an Employee has earned a Year of Service for eligibility purposes, an Employee's initial Eligibility Computation Period is the 12-month period beginning on the Employee's Employment Commencement Date. Subsequent

Eligibility Computation Periods will either be based on Plan Years or Anniversary Years (as set forth in AA §4-3).

- (i) **Plan Years.** If the Employer elects under AA §4-3 to base subsequent Eligibility Computation Periods on Plan Years, the Plan will begin measuring Years of Service on the basis of Plan Years beginning with the first Plan Year commencing after the Employee's Employment Commencement Date. Thus, for the first Plan Year following the Employee's Employment Commencement Date, the initial Eligibility Computation Period and the first Plan Year Eligibility Computation Period may overlap.
  - (ii) **Anniversary Years.** If the Employer elects under AA §4-3(b) to base subsequent Eligibility Computation Periods on Anniversary Years, the Plan will measure Years of Service after the initial Eligibility Computation Period on the basis of 12-month periods commencing with the anniversaries of the Employee's Employment Commencement Date.
  - (iii) **Rehired Employee.** If an Employee is rehired following a Break in Service, the Employee's initial Eligibility Computation Period following the Employee's return to employment will be measured from the Employee's Reemployment Commencement Date. Subsequent Eligibility Computation Periods will be measured based on the Plan Year or anniversaries of the Reemployment Commencement Date, as designated under subsection (i) or (ii) above. For this purpose, an Employee's Reemployment Commencement Date is the first day the Employee is entitled to be credited with an Hour of Service after the first Eligibility Computation Period in which the Employee incurs a Break in Service.
- (4) **Hours of Service.** In calculating an Employee's Hours of Service for purposes of applying the eligibility rules under this Section 2.03, the Employer will count the actual Hours of Service an Employee works during the year. (See Section 1.57 for the definition of Hour of Service). The Employer may elect under AA §4-3 to use an alternative method for crediting service, such as the Equivalency Method or Elapsed Time method (instead of counting the actual Hours of Service an Employee works). (See subsections (5) and (6) below for a description of the Equivalency Method and Elapsed Time method of crediting service.)
- (5) **Equivalency Method.** Instead of counting actual Hours of Service in applying the minimum service conditions under this Section 2.03, the Employer may elect under AA §4-3(d) to determine Hours of Service based on the Equivalency Method. Under the Equivalency Method, an Employee receives credit for a specified number of Hours of Service based on the period worked with the Employer.
- (i) **Monthly.** Under the monthly Equivalency Method, an Employee is credited with 190 Hours of Service for each calendar month during which the Employee completes at least one Hour of Service with the Employer.
  - (ii) **Daily.** Under the daily Equivalency Method, an Employee is credited with 10 Hours of Service for each day during which the Employee completes at least one Hour of Service with the Employer.
  - (iii) **Weekly.** Under the weekly Equivalency Method, an Employee is credited with 45 Hours of Service for each week during which the Employee completes at least one Hour of Service with the Employer.
  - (iv) **Semi-monthly.** Under the semi-monthly Equivalency Method, an Employee is credited with 95 Hours of Service for each semi-monthly period during which the Employee completes at least one Hour of Service with the Employer.
  - (v) **Other Equivalency Method.** The Employer may describe an alternative Equivalency Method in the Adoption Agreement, provided any description of an Equivalency Method is definitely determinable.
- (6) **Elapsed Time method.** Instead of counting actual Hours of Service in applying the minimum service requirements under this Section 2.03, the Employer may elect under AA §4-3(c) to apply the Elapsed Time method for calculating an Employee's service with the Employer. Under the Elapsed Time method, an Employee receives credit for the aggregate period of time worked for the Employer commencing with the Employee's first day of employment (or reemployment, if applicable) and ending on the date the Employee terminates employment with the Employer. If an Employee's aggregate period of service includes fractional years, such fractional years are expressed in terms of days.

In calculating an Employee's aggregate period of service, the Employer may credit an Employee with service for any Period of Severance that lasts less than 12 consecutive months. For this purpose, a Period of Severance is any continuous period of time during which the Employee is not employed by the Employer. A Period of Severance begins on the date the Employee retires, quits or is discharged, or if earlier, the 12-month

anniversary of the date on which the Employee is first absent from service for a reason other than retirement, quit or discharge. In the case of an Employee who is absent from work for maternity or paternity reasons, the 12-consecutive month period beginning on the first anniversary of the first date of such absence shall not constitute a Period of Severance. For purposes of this paragraph, an absence from work for maternity or paternity reasons means an absence

- (i) by reason of the pregnancy of the Employee,
  - (ii) by reason of the birth of a child of the Employee,
  - (iii) by reason of the placement of a child with the Employee in connection with the adoption of such child by the Employee, or
  - (iv) for purposes of caring for a child of the Employee for a period beginning immediately following the birth or placement of such child.
- (7) **Amendment of age and service requirements.** If the Plan's minimum age and service conditions are amended, the amendment may consider an Employee who is a Participant immediately prior to the effective date of the amendment as satisfying the amended requirements or may require all Employees to satisfy the amended minimum age and service conditions. If an Employee has not satisfied the minimum age and service conditions as of the effective date of the amendment, the Employee must satisfy the eligibility requirements as amended. This provision may be modified under the special Effective Date provisions under Appendix A of the Adoption Agreement or under a separate amendment implementing the updated minimum age and service provisions.
- (i) **Change to Elapsed Time method.** If the service crediting method is changed from an Hours of Service method to the Elapsed Time method, the amount of service credited to an Employee will equal the sum of the service under subsections (A) and (B) below. For this purpose, a change in service crediting method will occur if the Plan is amended to change the service crediting method or if the service crediting method is changed as a result of an Employee's change in employment status.
    - (A) The number of Years of Service equal to the number of Years of Service credited under the Hours of Service method before the Eligibility Computation Period during which the change to the Elapsed Time method occurs.
    - (B) For the Eligibility Computation Period in which the change occurs, the greater of:
      - (I) the period of service that would be credited under the Elapsed Time method from the first day of that Eligibility Computation Period through the date of the change, or
      - (II) the service that would be taken into account under the Hours of Service method for the Eligibility Computation Period which includes the date of the change.

If the period of service described in subsection (I) is the greater amount, then subsequent periods of service are credited under the Elapsed Time method beginning with the date of the change. If the period of service described in subsection (II) applies, the Elapsed Time method will be used beginning with the first day of the Eligibility Computation Period that would have followed the Eligibility Computation Period in which the change to the Elapsed Time method occurred.

If the change to the Elapsed Time method occurs as of the first day of an Eligibility Computation Period, the use of the Elapsed Time method begins as of the date of the change, and the calculation in subsection (B) above does not apply. In such case, the Employee's service is determined under subsection (A) above plus the subsequent periods of service determined under the Elapsed Time method, starting with the effective date of the change.

- (ii) **Change to Hours of Service method.** If the service crediting method is changed from the Elapsed Time method to an Hours of Service method, the Employee's Elapsed Time service earned as of the date of the change is converted into Years of Service under the Hours of Service method, determined as the sum of subsections (A) and (B), below. For this purpose, a change in service crediting method will occur if the Plan is amended to change the service crediting method or if the service crediting method is changed as a result of an Employee's change in employment status.
  - (A) A number of Years of Service is credited that equals the number of 1-year periods of service credited under the Elapsed Time method as of the date of the change.

- (B) For the Eligibility Computation Period which includes the date of the change, the Employee is credited with an equivalent number of Hours of Service, using one of the Equivalency Methods defined in subsection (5) above for any fractional year that was credited under the Elapsed Time method as of the date of the change.

For the portion of the Eligibility Computation Period following the date of the change, actual Hours of Service are counted. The Hours of Service credited for the portion of the Eligibility Computation Period in which the Elapsed Time method was in effect are added to the actual Hours of Service credited for the remaining portion of the Eligibility Computation Period to determine if the Employee has a Year of Service for that Eligibility Computation Period.

- (b) **Entry Dates.** Once an Eligible Employee satisfies the minimum age and service conditions (as set forth in AA §4-1), the Employee will be eligible to participate under the Plan as of his/her Entry Date (as set forth in AA §4-2). If the Employer adopts a Grandfathered 401(k) Arrangement as designated under AA §2-3 of the Profit Sharing Plan Adoption Agreement, the Employer may elect different Entry Dates with respect to Salary Deferrals, Matching Contributions, and Employer Contributions.

- 2.04 Participation on Effective Date of Plan.** Unless designated otherwise under AA §4-4, an Eligible Employee who has satisfied the minimum age and service conditions and reached his/her Entry Date as of the Effective Date of the Plan will be eligible to participate in the Plan as of such Effective Date. If an Employee has satisfied the minimum age and service conditions as of the Effective Date of the Plan but has not yet reached his/her Entry Date, the Employee will be eligible to participate on the appropriate Entry Date. The Employer may modify this rule under AA §4-4 by electing to treat all Employees employed on the Effective Date of the Plan as Participants (regardless of whether they have satisfied the Plan's minimum age and service conditions) or by designating a specific date as of which all Eligible Employees will be deemed to be a Participant, (regardless of whether the Employee has otherwise satisfied the minimum age and service conditions).
- 2.05 Rehired Employees.** Subject to the Break in Service rules under Section 2.07, if a terminated Employee is subsequently rehired, such Employee will be eligible to participate in the Plan on his/her reemployment date, if the Employee is an Eligible Employee and the Employee had satisfied the Plan's minimum age and service conditions prior to his/her termination of employment. If a rehired Employee had not satisfied the Plan's minimum age and service conditions prior to termination of employment, such Employee is eligible to participate in the Plan on the appropriate Entry Date following satisfaction of the eligibility requirements under this Section 2.
- 2.06 Service with Predecessor Employers.** To the extent provided under AA §4-5, if the Employer maintains the plan of a Predecessor Employer, any service with such Predecessor Employer is treated as service with the Employer for purposes of applying the provisions of this Plan.
- 2.07 Break in Service Rules.** Generally, an Employee will be credited with all service earned for the Employer, including service earned prior to the effective date of the Plan and service earned while the Employee is an ineligible Employee. However, the Employer may elect under AA §4-6 to disregard an Employee's service with the Employer under the Break in Service rules. For this purpose, an Employee incurs a Break in Service for any Eligibility Computation Period (as defined in Section 2.03(a)(3)) during which the Employee does not complete more than five hundred (500) Hours of Service with the Employer. However, if the Employer elects to require less than 1,000 Hours of Service to earn a Year of Service for eligibility purposes, a Break in Service will occur for any Eligibility Computation Period during which the Employee does not complete more than one-half (1/2) of the Hours of Service required to earn an eligibility Year of Service.
- 2.08 Waiver of Participation.** An Employee may not waive participation under the Plan unless specifically permitted under AA §11-4. For this purpose, the mere failure to make Salary Deferrals or After-Tax Employee Contributions is not a waiver of participation. The Employer may elect under AA §11-4 to permit Employees to make a one-time irrevocable election to not participate under the Plan. The Employer may elect under AA §6-7(c)(2) to permit Employees to make a one-time irrevocable election to waive any Employer Pick-Up Contributions under the Plan.



### SECTION 3 PLAN CONTRIBUTIONS

This Section 3 describes the type of contributions that may be made to the Plan. The type of contributions that may be made to the Plan and the method for allocating such contributions may vary depending on the type of Plan involved. (See Section 5 for a discussion of the limits that apply to any contributions made under the Plan.)

**3.01 Types of Contributions.** An Employer may designate under the Adoption Agreement the amount and type of contributions that may be made under the Plan. The Plan may provide for Employer Contributions (as authorized under AA §6) and, if so elected under AA §6-7, After-Tax Employee Contributions. In addition, the Profit Sharing Plan may provide for Matching Contributions with respect to any After-Tax Employee Contributions under the Plan or Elective Deferrals made under another plan maintained by the Employer. If the Plan qualifies as a Grandfathered 401(k) Arrangement (as designated under AA §2-3 of the Profit Sharing Plan Adoption Agreement, the Plan may provide for Salary Deferrals, Employer Contributions, Matching Contributions and After-Tax Employee Contributions.

To share in a contribution under the Plan, an Employee must satisfy all of the conditions for being a Participant (as described in Section 2) and must satisfy any allocation conditions (as described in Section 3.07) applicable to the particular type of contribution. The Employer may designate under AA §2-5 that the Plan is a frozen Plan. As a frozen Plan, the Employer will not make any Employer Contributions or Matching Contributions with respect to Plan Compensation earned after the date identified in AA §2-5 and no Participant will be permitted to make Salary Deferrals or Employee After-Tax Employee Contributions to the Plan for any period following the effective date of the freeze as identified in AA §2-5.

**3.02 Employer Contribution Formulas.** If permitted under AA §6, the Employer may make an Employer Contribution to the Plan, in accordance with the contribution formula selected under AA §6-2. Subsection (a) below describes the Employer Contributions that may be selected under the Profit Sharing Plan Adoption Agreement, subsection (b) below describes the Employer Contributions that may be made under the Money Purchase Plan Adoption Agreement and subsection (c) below describes the Employer Contributions that may be made under a Grandfathered 401(k) Arrangement. Since a governmental plan is exempt from the nondiscrimination requirements, the contribution formulas described in this Section 3.02 need not satisfy the nondiscrimination tests under Code §401(a)(4) or the regulations thereunder.

(a) **Contribution formulas (Profit Sharing Plan).** The Employer may elect under AA §6-2 of the Profit Sharing Plan Adoption Agreement to make any of the following Employer Contributions. If the Employer elects more than one Employer Contribution formula, each formula is applied separately. The Employer's aggregate Employer Contribution for a Plan Year will be the sum of the Employer Contributions under all such formulas. Any reference to the Adoption Agreement under this subsection (a) is a reference to the Profit Sharing Plan Adoption Agreement.

(1) **Employer Contributions.** An Employer may designate under AA §6 of the Profit Sharing Adoption Agreement the amount of Employer Contributions that may be made under the Plan. Any Employer Contributions selected under AA §6 will be made in accordance with the contribution formula selected under AA §6-2. Any Employer Contribution must be allocated in accordance with a definite allocation formula as set forth in AA §6-3. To receive an allocation of Employer Contributions, a Participant must satisfy any allocations conditions designated under the Plan, as described in Section 3.07 below.

In determining the amount of Employer Contributions to be allocated to Participants under the Plan, the Plan will take into account Plan Compensation (as defined in Section 1.75) for the Plan Year. The Employer may designate under AA §6-5(a) alternative periods for determining the allocation of Employer Contributions. If alternative periods are designated under AA §6-5(a), a Participant's allocation of Employer Contributions will be determined separately for each designated period based on Plan Compensation earned during such period. If an alternative period is designated under AA §6-5(a), the Employer need not actually make the Employer Contribution during the designated period, provided the total Employer Contribution for the Plan Year is allocated based on the proper Plan Compensation. (If the permitted disparity allocation method applies under AA §6-3(c), the allocation will be based on the Plan Year.)

If the Employer maintains any other qualified plan(s) which cover any Participants under this Plan, the Employer may elect under AA §6-5(c) to reduce such Participants' allocation under this Plan to take into account the benefits provided under the Employer's other qualified plan(s). The Employer describe how the offset will be applied under AA §6-5(c)(2).

(i) **Discretionary Employer Contribution.** If a discretionary contribution is selected under AA §6-2(a), the Employer may decide on an annual basis how much (if any) it wishes to contribute to the Plan as an Employer Contribution. If the Employer elects to make a discretionary contribution, such amount may be allocated under the pro rata, permitted disparity, Employee group, age-based or uniform points allocation method (as selected in AA §6-3).

- (A) **Pro rata allocation formula.** Under the pro rata allocation formula, a pro rata share of the Employer Contribution is allocated to each Participant’s Employer Contribution Account. A Participant's pro rata share may be determined based on the ratio such Participant's Plan Compensation bears to the total Plan Compensation of all Participants or as a uniform dollar amount, as designated in AA§6-3(a).
  - (B) **Permitted disparity allocation formula.** Under the permitted disparity allocation formula, the Employer Contribution is allocated to Participants’ Employer Contribution Accounts using a two-step method. The Employer may not elect the permitted disparity allocation formula under the Plan if the Employer maintains another qualified plan, covering any of the same Employees, which uses permitted disparity in determining the allocation of contributions or the accrual of benefits under such plan.
    - (I) **Two-step method.** Under the two-step method, the discretionary Employer Contribution is allocated under the following method:
      - (a) **Step one.** The Employer Contribution is allocated to each Participant’s Employer Contribution Account in the ratio that the sum of each Participant’s Plan Compensation plus Excess Compensation (as defined in subsection (II) below) bears to the sum of the total Plan Compensation plus Excess Compensation of all Participants, but not in excess of the Maximum Disparity Rate (as defined in subsection (IV) below).
      - (b) **Step two.** Any Employer Contribution remaining after the allocation in subsection (a) above will be allocated in the ratio that each Participant’s Plan Compensation bears to the total Plan Compensation of all Participants.
    - (II) **Excess Compensation.** The amount of Plan Compensation that exceeds the Integration Level.
    - (III) **Integration Level.** The Taxable Wage Base, unless specified otherwise under AA §6-3(c)(1).
    - (IV) **Maximum Disparity Rate.** The Maximum Disparity Rate is the maximum amount that may be allocated with respect to Excess Compensation. Unless provided otherwise under AA §6-3(c)(2), the maximum amount that may be allocated as a percentage of Plan Compensation and Excess Compensation under step one of the two-step allocation method under subsection (I) above, may not exceed the following percentage:
 

<u>Integration Level</u> (as a percentage of the Taxable Wage Base)	<u>Maximum Disparity Rate</u>
100%	5.7%
More than 80% but less than 100%	5.4%
More than 20% and not more than 80%	4.3%
20% or less	5.7%

The Employer may elect to apply a greater Maximum Disparity Rate under AA §6-3(c)(2).
  - (V) **Taxable Wage Base.** The maximum amount of wages that are considered for Social Security purposes as in effect at the beginning of the Plan Year.
- (C) **Uniform points allocation.** Under the uniform points allocation, the Employer will allocate the discretionary Employer Contribution on the basis of each Participant’s total points for the Plan Year, as determined under AA §6-3(d). A Participant’s allocation of the Employer Contribution is determined by multiplying the Employer Contribution by a fraction, the numerator of which is the Participant’s total points for the Plan Year and the denominator of which is the sum of the points for all Participants for the Plan Year.

A Participant will receive points for each year(s) of age and/or each Year(s) of Service designated under AA §6-3(d). In addition, a Participant also may receive points based on his/her Plan Compensation. Each Participant will receive the same number of points for each designated year of age and/or service and the same number of points for each designated level of Plan Compensation.

- (D) **Employee group allocation.** Under the Employee group allocation method, the Employer may make a different discretionary contribution to each Participant's Employer Contribution Account based on the Employee allocation groups designated under AA §6-3(e). The Employer Contribution made for an allocation group will be allocated as a uniform percentage of Plan Compensation or as a uniform dollar amount. If the Employer Contribution is allocated as a percentage of Plan Compensation, the amount that will be allocated to each Participant within an allocation group is determined by multiplying the Employer Contribution made for that allocation group by the following fraction:

$$\frac{\text{Participant's Plan Compensation}}{\text{Plan Compensation of all Participants in the allocation group}}$$

Alternatively, the Employer may set forth in the description of the Employee groups under AA §6-3(e)(2) a fixed contribution amount for a designated Employee group. If a fixed contribution is provided for a specific Employee group, the amount designated as the fixed contribution will be allocated to each Participant within the designated Employee group.

The Employer must designate how much of the Employer Contribution is made for each of the Employee allocation groups and whether such amounts are allocated on the basis of Plan Compensation or as a uniform dollar amount. The portion of the Employer Contribution designated for a specific allocation group will be allocated only to Participants within that allocation group. If a Participant is in more than one allocation group during the Plan Year, the Participant will receive an Employer Contribution based on the Participant's status on the last day of the Plan Year. In the event a Participant is in two or more allocation groups on the last day of the Plan Year, the Participant will receive an Employer Contribution based on the first allocation group listed under AA §6-3(e)(2) in which the Participant is a part. The Employer can provide for a different treatment of Employees in multiple groups under AA §6-3(e)(3)(i).

- (E) **Age-based allocation formula.** Under the age-based allocation formula, the Employer will allocate the discretionary Employer Contribution on the basis of each Participant's adjusted Plan Compensation. For this purpose, a Participant's adjusted Plan Compensation is determined by multiplying the Participant's Plan Compensation by an Actuarial Factor. A Participant's Actuarial Factor is determined based on standard actuarial assumptions using a testing age that is the later of Normal Retirement Age or the Employee's current age. Unless designated otherwise under AA §6-3(f), a Participant's Actuarial Factor is determined based on an 8.5% interest rate and the UP-1984 mortality table. (See Appendix A of the Plan for the Actuarial Factors associated with an 8.5% interest rate and the UP-1984 mortality table and a testing age of 65. If an interest rate other than 8.5% or a mortality table other than the UP-1984 mortality table is selected under AA §6-3(f), or if a testing age other than age 65 is used, the Plan must determine the appropriate Actuarial Factors based on the designated interest rate, mortality table and testing age.)
- (ii) **Fixed Employer Contribution.** The Employer may elect under AA §6-2(b) to make a fixed contribution to the Plan. The Employer may elect under AA §6-2(b)(1) or (2) to make a fixed contribution as a designated percentage of Plan Compensation or as a uniform dollar amount. If a fixed contribution is selected under AA §6-2(b)(1) or (2), the Employer Contribution will be allocated under the fixed contribution formula under AA §6-3(b) in accordance with the selections made in AA §6-2(b).
- (iii) **Service-based Employer Contribution.** If elected in AA §6-2(d), the Employer may make a contribution based on an Employee's service with the Employer during the Plan Year (or other period designated under AA §6-5(a)). The Employer may elect to make the service-based contribution as a discretionary contribution or as a fixed contribution. Any such contribution will be allocated on the basis of Participants' Hours of Service, weeks of employment or other measuring period selected under AA §6-2(d). The Employer Contribution will be allocated under the service-based allocation formula under AA §6-3(g).

- (iv) **Contributions of Accrued Sick/Vacation Leave.** The Employer may elect under AA §6-4 to provide Employer Contributions of accrued sick and/or vacation leave, provided the following requirements are satisfied:
- (A) The leave converted under the arrangement can only be accrued unpaid leave;
  - (B) The leave converted can only be sick and/or vacation leave;
  - (C) The Employer designates how often the conversions occur;
  - (D) The eligibility requirements for participation in the plan cannot be such that an Employee becomes a Participant only in the plan year in which the Employee terminates employment;
  - (E) The only accrued unpaid leave which can be converted under the arrangement must only be leave for which the Employee has no right to request a cash payment;
  - (F) The leave conversion formula can only be one which involves multiplying an Employee's current daily rate of pay against the amount of accrued unpaid leave being converted; and
  - (G) The leave conversion formula is definitely determinable.
- (2) **Frozen Plan.** The Employer may designate under AA §2-5 that the Plan is a frozen Plan. As a frozen Plan, the Employer will not make any Employer Contributions with respect to Plan Compensation earned after the date identified in AA §2-5. If the Plan holds any unallocated forfeitures at the time the Plan is frozen, such forfeitures may be allocated to all eligible Participants in accordance with Section 6.11 in the year the Plan is frozen, regardless of any contrary selections under AA §8-7.
- (b) **Employer Contribution formulas (Money Purchase Plan).** The Employer may elect under AA §6 of the Money Purchase Plan Adoption Agreement to make any of the following Employer Contributions. Each Participant will receive an allocation of Employer Contributions equal to the amount determined under the contribution formula elected under AA §6-2. Any reference to the Adoption Agreement under this subsection (b) is a reference to the Money Purchase Plan Adoption Agreement. To receive an allocation of Employer Contributions, a Participant must satisfy any allocation conditions designated under the Plan, as described in Section 3.07 below.

In determining the amount of Employer Contributions to be allocated to Participants under the Plan, the Plan will take into account Plan Compensation (as defined in Section 1.75) for the Plan Year. The Employer may designate under AA §6-4 alternative periods for determining the allocation of Employer Contributions. If alternative periods are designated under AA §6-4, a Participant's allocation of Employer Contributions will be determined separately for each designated period based on Plan Compensation earned during such period. If an alternative period is designated under AA §6-4, the Employer need not actually make the Employer Contribution during the designated period, provided the total Employer Contribution for the Plan Year is allocated based on the proper Plan Compensation. (If the permitted disparity allocation method applies under AA §6-2(c), the allocation will be based on the Plan Year.)

If the Employer maintains any other qualified plan(s) which cover any Participants under this Plan, the Employer may elect under AA §6-3(b) to reduce such Participants' allocation under this Plan to take into account the benefits provided under the Employer's other qualified plan(s). The Employer may describe under AA §6-3(b)(2) how the offset will be applied.

- (1) **Uniform Employer Contribution.** If elected under AA §6-2(a), the Employer will make a contribution to each Participant under the Plan as a uniform percentage of Plan Compensation or as a uniform dollar amount, as designated in AA §6-2(a).
- (2) **Permitted disparity contribution formula.** If elected under AA §6-2(c), the Employer will make a permitted disparity contribution to each Participant using either the individual or group method. The Employer may not elect the permitted disparity contribution formula under the Plan if the Employer maintains another qualified plan, covering any of the same Employees, which uses permitted disparity in determining the allocation of contributions or the accrual of benefits under such plan.
  - (i) **Individual method.** Under the individual method, each Participant will receive an allocation of the Employer Contribution equal to the amount determined under the contribution formula under AA §6-2(c)(1). A Participant may not receive an allocation with respect to Excess Compensation that exceeds the Maximum Disparity Rate.

- (A) **Excess Compensation.** The amount of Plan Compensation that exceeds the Integration Level.
- (B) **Integration Level.** The Taxable Wage Base, unless specified otherwise under AA §6-2(c)(3).
- (C) **Maximum Disparity Rate.** The Maximum Disparity Rate is the maximum amount that may be allocated with respect to Excess Compensation under the permitted disparity formula. Unless provided otherwise under AA §6-2(c)(3), the maximum amount that may be allocated as a percentage of Plan Compensation and Excess Compensation is the following percentage:

<u>Integration Level</u> <u>(as a percentage of the Taxable Wage Base)</u>	<u>Maximum</u> <u>Disparity Rate</u>
100%	5.7%
More than 80% but less than 100%	5.4%
More than 20% and not more than 80%	4.3%
20% or less	5.7%

The Employer may elect to apply a greater Maximum Disparity Rate under AA §6-2(c)(3)(ii).

- (D) **Taxable Wage Base.** The maximum amount of wages that are considered for Social Security purposes as in effect at the beginning of the Plan Year.
- (ii) **Group method.** Under the group method, the Employer contributes a fixed percentage of total Plan Compensation of all Participants. The Employer Contribution is then allocated under the two-step method (as described in subsection (a)(1)(i)(B)(I) above). In determining Excess Compensation, the Integration Level is the Taxable Wage Base, unless designated otherwise under AA §6-2(c)(3).
- (3) **Employee group contribution formula.** Under the Employee group contribution formula, the Employer may make a different contribution to each Participant’s Employer Contribution Account based on the designated Employee groups identified under AA §6-2(d).

The Employer Contribution made for a designated Employee group will be allocated to each eligible Participant in such group as a uniform percentage of Plan Compensation or as a uniform dollar amount, as designated in AA §6-2(d)(2). The Employer also may elect to allocate an amount to each eligible Participant in a designated Employee group the maximum amount permissible under Code §415. See Section 5.02.

The Employee groups designated in AA §6-2(d) must be clearly defined in a manner that will not violate the definite determinable requirement of Treas. Reg. §1.401-1(b)(1)(ii). The portion of the Employer Contribution designated for a specific Employee group will be allocated only to Participants within that group. If a Participant is in more than one Employee group during the Plan Year, the Participant will receive an Employer Contribution based on the Participant’s status on the last day of the Plan Year. In the event a Participant is in two or more Employee groups on the last day of the Plan Year, the Participant will receive an Employer Contribution based on the first Employee group listed under AA §6-2(d) in which the Participant is a part. The Employer can provide for a different treatment of Employees in multiple groups as part of the group description in AA §6-2(d)(1).

- (4) **Age-based contribution formula.** Under the age-based contribution formula, the Employer will contribute a specific percentage of each Participant’s adjusted Plan Compensation. For this purpose, a Participant’s adjusted Plan Compensation is determined by multiplying the Participant’s Plan Compensation by an Actuarial Factor. A Participant’s Actuarial Factor must be determined based on standard actuarial assumptions using a testing age that is the later of Normal Retirement Age or the Employee’s current age. Unless designated otherwise under AA §6-2(e), a Participant’s Actuarial Factor is determined based on an 8.5% interest rate and the UP-1984 mortality table. (See Appendix A of the Plan for the Actuarial Factors associated with an 8.5% interest rate and the UP-1984 mortality table and a testing age of 65. If an interest rate other than 8.5% or a mortality table other than the UP-1984 mortality table is selected under AA §6-2(e), or if a testing age other than age 65 is used, the Plan must determine the appropriate Actuarial Factors based on the designated interest rate, mortality table and testing age.)
- (5) **Service-based Employer Contribution.** If elected in AA §6-2(f), the Employer will make a contribution based on an Employee’s service with the Employer during the Plan Year (or other period designated under AA §6-4.)

The Employer Contribution will be allocated on the basis of Participants' Hours of Service, weeks of employment or other measuring period selected under AA §6-2(f).

- (6) **Frozen Plan.** The Employer may designate under AA §2-5 that the Plan is a frozen Plan. As a frozen Plan, the Employer will not make any Employer Contributions with respect to Plan Compensation earned after the date identified in AA §2-5. If the Plan holds any unallocated forfeitures at the time of the termination, such forfeitures may be allocated to all eligible Participants in accordance with Section 6.11 in the year of the termination, regardless of any contrary selections under AA §8-7.
- (c) **Contribution formulas (Grandfathered 401(k) Plan).** If the Employer is eligible to maintain a Grandfathered 401(k) Arrangement (as defined under AA §2-3), the Employer may elect under the Adoption Agreement to make Employer Contributions, Matching Contributions and/or Salary Deferrals. Any reference to the Adoption Agreement under this subsection (c) is a reference to the Grandfathered 401(k) Plan Adoption Agreement.
- (1) **Employer Contributions.** An Employer may designate under AA §6 of the Grandfathered 401(k) Plan Adoption Agreement the amount of Employer Contributions that may be made under the Plan. The same rules apply with respect to Employer Contributions under the Grandfathered 401(k) Arrangement as apply under the Profit Sharing Plan, as set forth under subsection (a), above. If the Employer elects more than one Employer Contribution formula, each formula is applied separately. The Employer's aggregate Employer Contribution for a Plan Year will be the sum of the Employer Contributions under all such formulas.
- (2) **Salary Deferrals.** The Employer may elect under AA §6A of the Grandfathered 401(k) Plan Adoption Agreement to authorize Participants to make Salary Deferrals under the Plan. A Participant's total Salary Deferrals may not exceed the lesser of any limitation designated under AA §6A-2, the Elective Deferral Dollar Limit described under Section 5.03, or the amount permitted under the Code §415 Limitation described under Section 5.02. The Employer may elect under AA §6A-2(b) of the Grandfathered 401(k) Plan Adoption Agreement to apply a different limit on Salary Deferrals to the extent such Salary Deferrals are withheld from a Participant's bonus payments.
- (i) **Salary Deferral Election.** In order to make Salary Deferrals under the Plan, a Participant must enter into a Salary Deferral Election which authorizes the Employer to withhold a specific dollar amount or a specific percentage from the Participant's Plan Compensation. The Salary Deferral Election may permit a Participant to specify a different percentage or dollar amount be withheld from specified components of Plan Compensation, such as base pay, bonuses, commissions, etc. In addition, the Salary Deferral Election may provide the conditions on which an Employee's affirmative Salary Deferral Election will expire. If an Employee's Salary Deferral Election expires, such Employee can always complete a new affirmative election and designate a new deferral percentage. If the Plan is not an Automatic Contribution Arrangement and an Employee's affirmative election expires, the Salary Deferral Election may provide that the Employee's expiring deferral election remains in effect and may increase by a designated amount unless the Employee affirmatively elects otherwise. The Employer will deposit any amounts withheld from a Participant's Plan Compensation as Salary Deferrals into the Participant's Salary Deferral Account under the Plan. A Salary Deferral Election may only relate to Plan Compensation that is not currently available at the time the Salary Deferral Election is completed. In determining the amount to be withheld from a Participant's Plan Compensation, a Salary Deferral election may be rounded to the next highest or lowest whole dollar amount.

The Employer may designate under AA §6A-8 of the Grandfathered 401(k) Plan Adoption Agreement to apply a special effective date as of which Participants may begin making Salary Deferrals under the Plan. Regardless of any special effective date designated under AA §6A-8, a Salary Deferral Election may not be effective prior to the later of:

- (A) the date the Employee becomes a Participant;
- (B) the date the Participant executes the Salary Deferral Election; or
- (C) the date the Plan is first adopted or effective.

In addition, Salary Deferrals made pursuant to a Salary Deferral Election may not be made earlier than the date the Participant performs the services to which such Salary Deferrals relate or the date the compensation subject to such Salary Deferral Election would be currently available to the Participant absent the deferral election (if earlier). Regardless of when a Participant elects to commence making Salary Deferrals, the Employer may delay commencement for a reasonable period of time in order to implement the Salary Deferral election.

A Salary Deferral Election is valid even though it is executed by an Employee before he/she actually has qualified as a Participant, so long as the Salary Deferral Election is not effective before the date the Employee is a Participant.

- (ii) **Change in deferral election.** An Employee must be permitted to enter into a new Salary Deferral Election or to modify or terminate an existing Salary Deferral Election at least once a year. The Employer may designate additional dates on the Salary Deferral Election form (or other written procedures) as to when a Participant may modify or terminate a Salary Deferral Election. Any election to modify or terminate a Salary Deferral Election will take effect within a reasonable period following such election and will apply only on a prospective basis. The Employer may allow an Employee to increase his/her deferral election up to the Elective Deferral Dollar Limit at any time during the last two months of the Plan Year.
- (iii) **Automatic Contribution Arrangement.** The Employer may elect under AA §6A-7 of the Grandfathered 401(k) Plan Adoption Agreement to provide for an automatic deferral election under the Plan. If the Employer elects to apply an automatic deferral election, the Employer will automatically withhold the amount designated under AA §6A-7 from Participants' Plan Compensation, unless the Participant completes a Salary Deferral Election electing a different deferral amount (including a zero deferral amount). Unless provided otherwise under AA §6A-7, an Employee who is automatically enrolled under a prior plan document will continue to be automatically enrolled under the current Plan document.
- (A) **Automatic increase.** The Plan may provide under AA §6A-7 of the Grandfathered 401(k) Plan Adoption Agreement that the automatic deferral amount will automatically increase by a designated percentage each Plan Year. Unless designated otherwise under AA §6A-7(a)(4), in applying any automatic deferral increase under AA §6A-7, the initial deferral amount will apply for the period that begins when the employee first participates in the automatic contribution arrangement and ends on the last day of the following Plan Year. The automatic increase will apply for each Plan Year beginning with the Plan Year immediately following the initial deferral period and for each subsequent Plan Year.
- (B) **Annual notice requirement.** Each eligible Employee must receive a written notice describing the Participant's rights and obligations under the Plan which is sufficiently accurate and comprehensive to apprise the Employee of such rights and obligations and is written in a manner calculated to be understood by the average Plan Participant. The annual notice only needs to be provided to those Employees who are covered under the Automatic Contribution Arrangement. If it is impractical to provide the annual notice to a newly eligible Participant before the date such individual becomes eligible to participate under the Plan, the notice will be treated as timely if it is provided as soon as practicable after such date and the Employee is permitted to defer from Plan Compensation earned beginning on the date of participation.
- (C) **Timing of annual notice.** The annual notice must be provided within a reasonable period before the beginning of each Plan Year (or, in the year an Employee becomes an eligible Employee, within a reasonable period before the Employee becomes an eligible Employee). In addition, a notice satisfies the timing requirements only if it is provided sufficiently early so that the Employee has a reasonable period of time after receipt of the notice and before the first Salary Deferral made under the arrangement to make an alternative deferral election. The annual notice will be deemed timely if it is provided to each eligible Employee at least 30 days (and no more than 90 days) before the beginning of each Plan Year. In the case of an Employee who does not receive the notice within such period because the Employee becomes an eligible Employee after the 90th day before the beginning of the Plan Year, the timing requirement is deemed to be satisfied if the notice is provided no more than 90 days before the Employee becomes an eligible Employee (and no later than the date the Employee becomes an eligible Employee).
- (D) **Timing of automatic deferral.** Generally, the automatic deferral will commence as of the date the Employee is otherwise eligible to make Salary Deferrals under the Plan, if the Employee had completed a Salary Deferral Election. However, an automatic deferral will be treated as timely if the deferral is made pursuant to reasonable administrative procedures established by the Plan Administrator. If the Plan provides an Employee with a written notice as described in Section 3.03(c)(2)(i)(D) above no later than 30 days after his/her Entry Date, provides the Employee with the opportunity to make an affirmative Salary Deferral Election up to 30 days after the notice is provided, and, in the absence of the Employee's affirmative Salary Deferral Election, provides

that automatic deferrals will commence as soon as administratively practicable following the last day of the 30 day period, then the Plan will be treated as having a reasonable administrative procedure.

- (E) **Permissible Withdrawals.** If so elected under AA §6A-7(b) of the Grandfathered 401(k) Plan Adoption Agreement, effective for Plan Years beginning on or after January 1, 2008, any Employee who has Salary Deferrals contributed to the Plan pursuant to an automatic deferral election may elect to withdraw such contributions (and earnings attributable thereto) in accordance with the requirements of this subsection (E). A permissible withdrawal under this subsection (E) may be made without regard to any elections under AA §10 and will not cause the Plan to fail the prohibition on in-service distribution applicable to Salary Deferrals under Section 7.10(c).
- (I) **Amount of distribution.** A distribution satisfies the requirement of this subsection (E) if the distribution is equal to the amount of Salary Deferrals made pursuant to the automatic deferral election through the effective date of the withdrawal election (as described in subsection (III) below) adjusted for allocable gains and losses as of the date of the distribution.
- The distribution amount determined under this subsection (I) may be reduced by any generally applicable fees. However, the Plan may not charge a greater fee for a permissible distribution under this subsection (E) than applies with respect to other Plan distributions.
- (II) **Timing of permissive withdrawal election.** An election to withdraw Salary Deferrals under this subsection (E) must be made no later than 90 days after the date of the first default Salary Deferral. The date of the first default Salary Deferral is the date that the Plan Compensation from which such Salary Deferrals are withheld would otherwise have been included in gross income. The Employer may designate an alternative period for making permissive withdrawals under AA §6A-7(b)(3).
- (III) **Effective date of permissible withdrawal.** The effective date of a permissible withdrawal election cannot be later than the pay date for the second payroll period that begins after the election is made or, if earlier, the first pay date that occurs at least 30 days after the election is made. If an Employee does not make automatic deferrals to the Plan for an entire Plan Year (e.g., due to termination of employment), the Plan may allow such Employee to take a permissive withdrawal, but only with respect to default contributions made after the Employee's return to employment.
- (IV) **Consequences of permissible withdrawal.** Any amount distributed under this subsection (E) is includible in the Employee's gross income for the taxable year in which the distribution is made. However, the portion of any distribution consisting of Roth Deferrals is not included in an Employee's gross income a second time. In addition, a permissible withdrawal under this subsection (E) is not subject to any penalty tax under Code §72(t). Unless the Employee affirmatively elects otherwise, any withdrawal request will be treated as an affirmative election to stop having Salary Deferrals made on the Employee's behalf as of the date specified in subsection (III) above.
- (iv) **Catch-Up Contributions.** If permitted under AA §6A-4 of the Grandfathered 401(k) Plan Adoption Agreement, a Participant who is aged 50 or over by the end of his/her taxable year beginning in the calendar year may make Catch-Up Contributions, provided such Catch-Up Contributions are in excess of an otherwise applicable limit under the Plan. For this purpose, an otherwise applicable Plan limit is a limit in the Plan that applies to Salary Deferrals without regard to Catch-up Contributions, such as a Plan-imposed Salary Deferral limit under AA §6A-2, the Code §415 Limitation (described in Section 5.02), or the Elective Deferral Dollar Limit (described in Section 5.03).
- (A) **Catch-Up Contribution Limit.** Catch-up Contributions for a Participant for a taxable year may not exceed the Catch-Up Contribution Limit. The Catch-Up Contribution Limit for taxable years beginning in 2010 through 2014 is \$5,500. For taxable years beginning after 2014, the Catch-Up Contribution Limit will be adjusted for cost-of-living increases under Code §414(v)(2)(C). The Employer may operationally limit Catch-Up Contributions so that a Participant's total Catch-Up Contributions, when added to other Salary Deferrals, may not exceed 75 percent of the Participant's Plan Compensation for the taxable year.



- (B) **Special treatment of Catch-Up Contributions.** Catch-up Contributions are not subject to the Elective Deferral Dollar Limit or the Code §415 Limitation.
- (v) **Roth Deferrals.** For Plan Years beginning on or after January 1, 2006, if permitted under AA §6A-5 of the Grandfathered 401(k) Plan Adoption Agreement, a Participant may designate all or a portion of his/her Salary Deferrals as Roth Deferrals. For this purpose, a Roth Deferral is a Salary Deferral that satisfies the following conditions.
- (A) **Irrevocable election.** The Participant makes an irrevocable election (at the time the Participant enters into his/her Salary Deferral Election) designating all or a portion of his/her Salary Deferrals as Roth Deferrals. The irrevocable election applies with respect to Salary Deferrals that are made pursuant to such election. A Participant may modify or change a Salary Deferral Election to increase or decrease the amount of Salary Deferrals designated as Roth Deferrals, provided such change or modification applies only with respect to Salary Deferrals made after such change or modification. (See subsection (ii) above for rules regarding the timing of permissible changes or modifications to a Participant's Salary Deferral Election.)
- (B) **Subject to immediate taxation.** To the extent a Participant designates all or a portion of his/her Salary Deferrals as Roth Deferrals, such amounts will be includible in the Participant's income at the time the Participant would have received the contribution amounts in cash if the Employee had not made the Salary Deferral election.
- (C) **Separate account.** Any amounts designated as Roth Deferrals will be maintained by the Plan in a separate Roth Deferral Account. The Plan will credit and debit all contributions and withdrawals of Roth Deferrals to such separate Account. The Plan will separately allocate gains, losses, and other credits and charges to the Roth Deferral Account on a reasonable basis that is consistent with such allocations for other Accounts under the Plan. However, in no event may the Plan allocate forfeitures under the Plan to the Roth Deferral Account. The Plan will separately track Participants' accumulated Roth Deferrals and the earnings on such amounts.
- (D) **Satisfaction of Salary Deferral requirements.** Roth Deferrals are subject to the same requirements as apply to Salary Deferrals. Thus Roth Deferrals are subject to the following requirements:
- (I) Roth Deferrals are always 100% vested, as provided in Section 6.01.
- (II) Roth Deferrals are subject to the Elective Deferral Dollar Limit, as described in Section 5.03. For this purpose, all Salary Deferrals (both Pre-Tax Salary Deferrals and Roth Deferrals) are aggregated in applying the Elective Deferral Dollar Limit.
- (III) Roth Deferrals are subject to the same distribution restrictions as apply to Salary Deferrals under Section 7.10(c). See Section 7.11(b) for special distribution provisions applicable to Roth Deferrals.
- (IV) Roth Deferrals are subject to the required minimum distribution requirements under Code §401(a)(9), as set forth in Section 8.
- (E) **Rollover of Roth Deferrals.**
- (I) **Rollovers from this Plan.** For purposes of the rollover rules under Section 7.04, a Direct Rollover of a distribution from a Participant's Roth Deferral Account will only be made to another Roth Deferral Account under a qualified plan described in Code §401(a) or an annuity contract or custodial account described in Code §403(b) or to a Roth IRA described in §408A, and only to the extent the rollover is permitted under the rules of Code §402(c).
- (II) **Rollovers to this Plan.** Subject to the provisions under Section 3.05, a Participant may make a Rollover Contribution to his/her Roth Deferral Account only if the rollover is a Direct Rollover from another Roth Deferral Account under a qualified retirement plan (as described in Section 3.05) and only to the extent the rollover is permitted under the rules of Code §402(c). A rollover of Roth Deferrals may not be made to this Plan from a Roth

IRA. Any rollover of Roth Deferrals to this Plan will be held in a separate Roth Rollover Account.

- (III) **Minimum rollover amount.** The Plan Administrator may decide whether or not to provide for a Direct Rollover (including an Automatic Rollover) for distributions from a Participant's Roth Deferral Account if it is reasonably expected (at the time of the distribution) that the total amount the Participant will receive as a distribution during the calendar year will total less than \$200. In addition, the Plan Administrator may decide whether or not to take into account any distribution from a Participant's Roth Deferral Account in determining whether distributions from a Participant's other Accounts are reasonably expected to total less than \$200 during a year. For purposes of applying the Automatic Rollover provisions under Section 8.06, a Participant's Roth Deferral Account and the Participant's other Accounts are treated as accounts held under separate plans. (See Treas. Reg. §1.401(k)-1(f)(4)(ii).)
- (IV) **Separate treatment of Roth Deferrals.** The provisions under Section 7.04 that allow a Participant to elect a Direct Rollover of only a portion of an Eligible Rollover Distribution, but only if the amount rolled over is at least \$500, is applied by treating any amount distributed from the Participant's Roth Deferral Account as a separate distribution from any amount distributed from the Participant's other Accounts in the Plan, even if the amounts are distributed at the same time.
- (vi) **In-Plan Roth Conversions.** Effective on or after January 1, 2013, the Employer may elect under AA §6A-5(c) of the Profit Sharing/401(k) Plan Adoption Agreement to permit In-Plan Roth Conversions under the Plan. For this purpose, an In-Plan Roth Conversion is a conversion of amounts held in a Participant's Plan Account, other than a Roth Deferral Account or Roth Rollover Account, into the Participant's In-Plan Roth Conversion Account under the Plan, pursuant to Code §402A(c)(4). Any election to make an In-Plan Roth Conversion during a taxable year may not be changed after the In-Plan Roth Conversion is completed. (For In-Plan Roth Conversions completed prior to January 1, 2013, a Participant had to be eligible to receive a distribution of the converted amounts at the time of the In-Plan Roth Conversion. The provisions of this Section 3.03(c)(vi) do not affect an In-Plan Roth Conversion completed prior to January 1, 2013.)

An In-Plan Roth Conversion may be elected by a Participant, a Spousal beneficiary, or an Alternate Payee who is a Spouse or former Spouse. To the extent the term "Participant" is used for purposes of determining eligibility to make an In-Plan Roth Conversion, such term will also include a Spousal beneficiary and an Alternate Payee who is a Spouse or former Spouse.

- (A) **Amounts Eligible for In-Plan Roth Conversion.** If permitted under AA §6A-5(c) of the Profit Sharing/401(k) Adoption Agreement, a Participant may convert any portion of his/her vested Account Balance (other than amounts attributable to Roth Deferrals or Roth Deferral rollovers) to an In-Plan Roth Conversion Account. Unless elected otherwise under AA §6A-5(c), a Participant need not be eligible to receive a distribution from the Plan at the time of the In-Plan Roth Conversion.

In addition, an In-Plan Roth Conversion will not be treated as a distribution for the following purposes:

- (I) **Participant loans.** A Participant loan directly transferred in an In-Plan Roth Conversion without changing the repayment schedule is not treated as a new loan.
- (II) **Spousal consent.** An In-Plan Roth Conversion is not treated as a distribution for purposes of applying the spousal consent requirements under Code §401(a)(11). Thus, a married Plan Participant is not required to obtain spousal consent in connection with an election to make an In-Plan Roth Conversion, even if the Plan is otherwise subject to the spousal consent requirements under Code §401(a)(11).
- (III) **Participant consent.** An In-Plan Roth Conversion is not treated as a distribution for purposes of applying the participant consent requirements under Code §411(a)(11). Thus, amounts that are converted as part of an In-Plan Roth Conversion continue to be taken into account in determining whether the Participant's vested Account Balance exceeds \$5,000 for purposes of applying the Involuntary Cash-Out provisions and will not trigger the requirement for a notice of the Participant's right to defer receipt of the distribution.

- (IV) **Mandatory withholding.** An In-Plan Roth Conversion is not subject to 20% mandatory withholding under Code §3405(c).
- (V) **Distribution restrictions.** Generally, a distribution will be permitted from the In-Plan Roth Conversion Account to the extent permitted for regular Roth Deferrals under AA §10-1. The distribution restrictions normally applicable to Roth Deferrals, as described in Section 7.10(c) of the Plan, do not apply to the extent the conversion is from a contribution source that is not otherwise subject to the distribution restrictions applicable to Roth Deferrals. In addition, distribution restrictions that otherwise apply with respect to a specific contribution source will continue to apply if such contribution source is converted to Roth Deferrals. For example, if Traditional Safe Harbor Contributions are converted to Roth Deferrals, such amounts may not be distributed on account of hardship or other event not otherwise permitted under Section 7.10(c) of the Plan, unless permitted otherwise under IRS guidance.
- (B) **Effect of In-Plan Roth Conversion.** A Participant must include in gross income the taxable amount of an In-Plan Roth Conversion. For this purpose, the taxable amount of an In-Plan Roth Conversion is the fair market value of the distribution, reduced by any basis in the converted amounts. If the distribution includes Employer securities, the fair market value includes any net unrealized appreciation within the meaning of Code §402(e)(4). If an outstanding loan is rolled over as part of an In-Plan Roth Conversion, the amount includible in gross income includes the balance of the loan.
- Generally, the taxable amount of an In-Plan Roth Conversion is includible in gross income in the taxable year in which the conversion occurs.
- (C) **Application of Early Distribution Penalty under Code §72(t).** An In-Plan Roth Conversion is not subject to the early distribution penalty under Code §72(t) at the time of the conversion. However, if an amount allocable to the taxable amount of an In-Plan Roth Conversion is subsequently distributed within the 5-taxable-year period beginning with the first day of the Participant's taxable year in which the conversion was made, the amount distributed is treated as includible in gross income for purposes of applying the Code §72(t) early distribution penalty. For this purpose, the 5-taxable-year period ends on the last day of the Participant's fifth taxable year in the period. This subsection (C) will not apply to the extent the distribution is rolled over to a Roth account in another qualified plan or is rolled over to a Roth IRA. However, the rule under this subsection (C) will apply to any subsequent distributions made from such other Roth account or Roth IRA within the 5-taxable-year period.
- (D) **Contribution Sources.** Unless elected otherwise under AA §6A-5(c), an In-Plan Roth Conversion may be made from any contribution source under the Plan, other than a Roth Deferral Account or Roth Rollover Account. The Employer may elect in AA §6A-5(c) to limit the contribution sources that are eligible for In-Plan Roth Conversion. In addition, the Employer may elect in AA §6A-5(c) to limit In-Plan Roth Conversions to contribution accounts that are 100% vested.
- (3) **Matching Contributions.** The Employer may elect under AA §6B of the Grandfathered 401(k) Plan Adoption Agreement to authorize Matching Contributions under the Plan. If the Employer elects more than one Matching Contribution formula under AA §6B-2, each formula is applied separately. A Participant's aggregate Matching Contributions will be the sum of the Matching Contributions under all such formulas. Any Matching Contribution made under the Plan will be allocated to Participants' Matching Contribution Account. To receive an allocation of Matching Contributions, a Participant must satisfy any allocations conditions designated under the Plan, as described in Section 3.07 below.
- (i) **Contributions eligible for Matching Contributions.** The Matching Contribution formula(s) apply to Salary Deferrals, Catch-Up Contributions, After-Tax Employee Contributions and/or Employer Pick-Up Contributions made under the Plan, to the extent authorized under the Adoption Agreement. In addition, the Employer may elect under AA §6B-3(b) to match Elective Deferrals under another qualified plan, 403(b) plan or 457(b) plan maintained by the Employer. If the Employer elects to make a Matching Contribution based on the Employee's Elective Deferrals or Roth Deferrals under another qualified plan, 403(b) plan or 457(b) plan, the Employer shall make a Matching Contribution on behalf of any eligible Participant who makes Elective Deferrals or Roth Deferrals to the plan designated under AA §6B-3(b). Any such Matching Contribution made to the Plan will be allocated in accordance with any special

provisions added under AA §6B-3(b). Any such Matching Contributions will be in addition to any Matching Contributions made with respect to Salary Deferrals, After-Tax Employee Contributions, Catch-Up Contributions and/or Employer Pick-Up Contributions under this Plan.

- (ii) **Period for determining Matching Contributions.** AA §6B-5 sets forth the period for which the Matching Contribution formula(s) applies. For this purpose, the period designated in AA §6B-5 applies for purposes of determining the amount of Salary Deferrals, Catch-Up Contributions, After-Tax Employee Contributions, and/or Employer Pick-Up Contributions taken into account in applying the Matching Contribution formula(s) and in applying any limits on the amount of Salary Deferrals that may be taken into account under the Matching Contribution formula(s). (See subsection (iii) below for rules applicable to true-up contributions where the Employer contributes Matching Contributions to the Plan on a different period than selected under AA §6B-5.)

If the Employer elects a discretionary Matching Contribution under the Plan, the Employer may elect to make a different Matching Contribution for each period for which Matching Contributions are determined under the Plan. Thus, for example, if the discretionary Matching Contribution is based on the Plan Year quarter, the Employer may elect to make a different level of Matching Contribution for each Plan Year quarter. The Matching Contribution for the full Plan Year must be taken into account in applying the ACP Test with respect to such Plan Year.

- (iii) **True-up contributions.** If the Employer makes Matching Contributions more frequently than annually, the Employer may need to make true-up contributions for Participants. True-up contributions will be required if the Employer actually contributes Matching Contributions to the Plan on a more frequent basis than the period that is used to determine the amount of the Matching Contributions under AA §6B-5. For example, if Matching Contributions apply with respect to Salary Deferrals made for the Plan Year, but the Employer contributes the Matching Contributions on a quarterly basis, the Employer may have to make a true-up contribution to any Participant based on Salary Deferrals for the Plan Year. If a true-up contribution is required under this subsection (iii), the Employer may make such additional contribution as required to satisfy the contribution requirements under the Plan. If true-up contributions will not be made for any Participant under the Plan, payroll period should be selected under AA §6B-5(a).

If Matching Contributions are determined on a period other than the Plan Year, the Employer may make an additional discretionary Matching Contribution equal to the true-up contribution that would otherwise be required if Matching Contributions were determined on a Plan Year basis. If an additional discretionary Matching Contribution is made under this subsection (iii), such contribution must be provided to all eligible Participants who would otherwise be entitled to a true-up contribution based on Plan Compensation for the Plan Year.

- 3.03 Employer Pick-Up Contributions.** The Employer may elect under AA §6-7(c) to make Employer Pick-Up Contributions. An Employer Pick-Up Contribution is a contribution made by an Employee that is “picked up” by the Employer in accordance with Code §414(h)(2). If the Employer elects to provide Employer Pick-Up Contributions under AA §6-7(c), a Participant who meets the eligibility requirements of AA §4-1 shall be deemed to have authorized the Employer to deduct the amount designated under AA §-6-7(c) from the Participant’s Plan Compensation prior to payment. Contributions picked-up under this Section 3.03 will be withheld from the Employee’s compensation and deposited into the Participant’s Employer Pick-up Contribution Account. Contributions that are picked up under this Section 3.03 will be treated as Employer Contributions under the Plan and such contributions and earnings thereon will be 100% vested at all times.

To constitute an Employer Pick-up Contribution under this Section 3.03, the Employer must:

- (a) specify that the contributions, although designated as Employee contributions, are being paid by the Employer in lieu of contributions by the Employee;
- (b) take the action necessary to effectuate the pick-up, which must be completed before the period to which such contributions relate;
- (c) exclude from the Employee’s gross income the contributions picked up by the Employer until such time as they are distributed to the Employee; and
- (d) prohibit an Employee from opting out of the Employer Pick-up Contribution and prohibit the receipt of the contributed amounts directly instead of having them paid by the Employer to the Plan.

To satisfy the requirements of this Section 3.03, the Employer Pick-Up Contributions must be effectuated by a person duly authorized to take such action with respect to the Employer and must be evidenced by a contemporaneous written document,

such as minutes from a meeting, a resolution, an ordinance or this Plan document. Any Participating Employee may not enter into a cash or deferred election (within the meaning of Treas. Reg. § 1.401(k)-1(a)(3)) with respect to the designated Employee contributions, at any time from or after the date of the implementation of the Employer Pick-Up Contribution. For example, a Participant may not opt out of the Employer Pick-Up Contribution or receive the contributed amounts directly instead of having them paid by the Employer into the Plan.

- 3.04** **After-Tax Employee Contributions.** The Employer may elect under AA §6-7 to allow Participants to make After-Tax Employee Contributions under the Plan. If permitted under AA §6-7, a Participant's compensation will be reduced by the amount the Participant elects to contribute as an After-Tax Employee Contribution. The After-Tax Employee Contributions may be Voluntary After-Tax Employee Contributions, as designated under AA §6-7(a), or may be Mandatory After-Tax Employee Contributions, as designated under AA §6-7(b). Any After-Tax Employee Contributions made under the Plan will be held in Participants' After-Tax Employee Contribution Account, which is always 100% vested.

A Participant's election to change or resume an after-tax election will be effective as set forth under the After-Tax Employee Contributions election form or other written procedures adopted by the Plan Administrator. An Employee must be permitted to modify or terminate an existing After-Tax Employee Contribution election at least once a year. The Employer may designate additional dates on the After-Tax Employee Contribution election form (or other written procedures) as to when a Participant may commence, modify or terminate After-Tax Employee Contributions. Any election to modify or terminate an After-Tax Employee Contribution election will take effect within a reasonable period following such election and will apply only on a prospective basis.

A Participant may withdraw amounts from his/her After-Tax Employee Contribution Account at any time, in accordance with the distribution rules under Section 7.10(a), except as otherwise provided under AA §10. No forfeitures will occur solely as a result of an Employee's withdrawal of After-Tax Employee Contributions. The Employer may collect Participants' After-Tax Employee Contributions using payroll reduction or other collection procedures. The Employer may designate in the Adoption Agreement or in separate administrative procedures any special rules regarding the acceptance of After-Tax Employee Contributions. Any separate procedures will apply uniformly to all Participants under the Plan.

- 3.05** **Rollover Contributions.** An Employee (or former Employee) may make a Rollover Contribution to this Plan from a qualified retirement plan or from an IRA, if the acceptance of rollovers is permitted under AA §C-2 or if the Plan Administrator adopts administrative procedures regarding the acceptance of Rollover Contributions. Subject to the provisions under Section 3.02(c)(2)(v)(E) relating to rollovers of Roth Deferrals, any Rollover Contribution an Employee (or former Employee) makes to this Plan will be held in the Employee's Rollover Contribution Account, which is always 100% vested. A Participant may withdraw amounts from his/her Rollover Contribution Account at any time, in accordance with the distribution rules under Section 7, except as prohibited under AA §10. Any amounts received as a Rollover Contribution under this Section 3.05 will not be treated as an Annual Addition for purposes of applying the Code §415 Limitation described in Section 5.02.

For purposes of this Section 3.05, a qualified retirement plan is a tax-qualified retirement plan described in Code §401(a) or Code §403(a), an annuity contract described in §403(b) of the Code, or an eligible plan under §457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state. To qualify as a Rollover Contribution under this Section, the Rollover Contribution must be transferred directly from the qualified retirement plan or IRA in a Direct Rollover or must be transferred to the Plan by the Employee within the requisite period of time for Rollover Contributions from the qualified plan or IRA.

The Plan Administrator may accept any Rollover Contribution that satisfies the requirements, including the time period to make Rollover Contributions, under Code §402(c) and applicable IRS regulations and other guidance. Thus, for example, the Plan Administrator may accept a Rollover Contribution as provided under Revenue Procedure 2016-47 relating to the waiver of the 60-day rollover period and acceptable self-certification by an Employee and the Plan may accept a Rollover Contribution of qualified plan loan offset amounts within the applicable time period.

If permitted under AA §C-2 or other administrative procedures, an Employee (or former Employee) may make a Rollover Contribution to the Plan even if the Employee is not a Participant with respect to any or all other contributions under the Plan. An Employee who makes a Rollover Contribution to this Plan prior to becoming a Participant shall be treated as a Participant only with respect to such Rollover Contribution Account, but shall not be treated as a Participant with respect to other contribution sources under the Plan until he/she otherwise satisfies the eligibility conditions under the Plan. To the extent Participant loans are authorized under the Plan, a "limited Participant" under this paragraph may request a Participant loan from the Rollover Contribution Account, unless provided otherwise under AA §B-3 or separate administrative procedures adopted by the Plan Administrator.

The Plan Administrator may refuse to accept a Rollover Contribution if the Plan Administrator reasonably believes the Rollover Contribution:

- (a) is not being made from a proper plan or IRA;

- (b) is not being made within sixty (60) days from receipt of the amounts from a qualified retirement plan or IRA;
- (c) could jeopardize the tax-exempt status of the Plan; or
- (d) could create adverse tax consequences for the Plan or the Employer.

Prior to accepting a Rollover Contribution, the Plan Administrator may require the Employee to provide satisfactory evidence establishing that the Rollover Contribution meets the requirements of this Section.

If the Plan accepts an invalid Rollover Contribution, the contribution will be treated, for purposes of applying the qualification requirements of Code §401(a) to the Plan, as if it were a valid Rollover Contribution if two conditions are satisfied:

- (a) When accepting the amount from the Employee as a Rollover Contribution, the Plan Administrator must reasonably conclude that the contribution is a valid Rollover Contribution; and
- (b) If the Plan Administrator later determines that the contribution was an invalid Rollover Contribution, the Plan Administrator must distribute the amount of the invalid Rollover Contribution, plus any earnings attributable thereto, to the Employee within a reasonable time after such determination.

The Plan Administrator may use the criteria set forth in IRS Revenue Ruling 2014-9, as well as other evidence, in reasonably determining whether a Rollover Contribution is valid. Thus, the Plan Administrator may access the EFAST2 database maintained by the Department of Labor to assist in determining whether a potential Rollover Contribution was distributed by a plan intended to be a qualified plan. If the Plan Administrator later determines that the Rollover Contribution was not valid, the Plan Administrator must have the amount rolled over plus any attributable earnings distributed within a reasonable period of time after such determination.

The Plan Administrator may apply different conditions for accepting Rollover Contributions from qualified retirement plans and IRAs. For example, the Plan Administrator may decide in its discretion whether to accept a Direct Rollover of a loan note from another qualified plan. Any conditions on Rollover Contributions must be applied uniformly to all Employees under the Plan.

**3.06 Deductible Employee Contributions.** The Plan Administrator will not accept deductible employee contributions that are made for a taxable year beginning after December 31, 1986. Contributions made prior to that date will be maintained in a separate Account which will be nonforfeitable at all times. The Account will share in the gains and losses under the Plan in the same manner as described in Section 10.03(d). No part of the deductible voluntary contribution Account will be used to purchase life insurance. The Participant may withdraw any part of the deductible voluntary contribution Account by making a written application to the Plan Administrator.

**3.07 Allocation Conditions.** In order to receive an allocation of Employer Contributions and/or Matching Contributions, a Participant must satisfy any allocation conditions designated under the Adoption Agreement with respect to such contributions. If the Employer elects to apply a minimum service requirement for Employer Contributions and/or Matching Contributions, the Employer may elect to base such minimum service requirement on the basis of Hours of Service or on the basis of consecutive days of employment under the Elapsed Time method.

- (a) **Special rule for year of Plan termination.** A last day employment condition automatically applies for any Plan Year in which the Plan is terminated, regardless of whether the Employer has elected to apply a last day employment condition under the Adoption Agreement. Thus, the Employer will not be obligated to make an Employer Contribution or Matching Contribution for the Plan Year in which the Plan terminates, unless the Employer provides for an Employer Contribution and/or Matching Contribution in its termination amendment. If there are unallocated forfeitures at the time of Plan termination, such forfeitures will be allocated to Participants under the Plan's procedures for allocating forfeitures.
- (b) **Service with Predecessor Employers.** To the extent provided by the Employer under AA §4-5, if the Employer maintains the plan of a Predecessor Employer, any service with such Predecessor Employer is treated as service with the Employer for purposes of applying the allocation conditions under this Section 3.07.

**3.08 Contribution of Property.** Subject to the consent of the Trustee, the Employer may make its contribution to the Plan in the form of property.

**SECTION 4**  
**SPECIAL RULES AFFECTING GOVERNMENTAL PLANS AND INDIAN TRIBAL GOVERNMENT PLANS**

**4.01** **Governmental Plan.** Provided the Plan is properly adopted by an entity that meets the requirements for establishing and maintaining a Governmental Plan under Code §414(d), this Plan is a qualified plan under Code §401(a).

(a) **Governmental Plan exemptions.** As a Governmental Plan, this Plan is exempt from Title I of ERISA and certain qualification rules under Code §401(a), including:

- (1) The minimum age and service rules under Code §410(a) and the minimum coverage rules under Code §410(b).
- (2) The minimum vesting requirements of Code §411, including minimum vesting schedules, consent requirements for plan distributions, and the anti-cutback rule under Code §411(d)(6).
- (3) The nondiscrimination requirements under Code §§401(a)(4), 401(k) and 401(m).
- (4) The top-heavy rules under Code §416.
- (5) The joint and survivor annuity rules under Code §§401(a)(11) and 417.
- (6) The requirements for protecting benefits pursuant to a plan merger or a transfer of plan assets and liabilities, as prescribed by Code §401(a)(12).
- (7) The anti-assignment rule under Code §401(a)(13). However, the Code provisions relating to the taxability of benefits distributed pursuant to a Qualified Domestic Relations Order (QDRO) are applicable to benefits payable to an alternate payee under the QDRO. See Code §414(p)(11).
- (8) The commencement of benefit requirements under Code §401(a)(14).
- (9) The protections under Code §401(a)(19).

(b) **Adoption Agreement elections.** An Employer's election of provisions similar to requirements applicable to plans covered under Title I of ERISA, or to otherwise inapplicable qualification requirements under Code §401(a), will not affect the Plan's status as a Governmental Plan under Section 1.54. Provided the Employer is qualified to maintain a Governmental Plan, the Plan remains exempt from ERISA and certain Code requirements as a Governmental Plan.

**4.02** **Plan of Indian Tribal Government Treated as Governmental Plan.** A Plan established and maintained by:

- (a) an Indian Tribal Government, as defined in Code §7701(a)(40);
- (b) a subdivision of an Indian Tribal Government, determined in accordance with Code §7871(d); or
- (c) an agency or instrumentality of either subsection (a) or (b) above

is treated as a Governmental Plan, provided the conditions in this Section 4.02 are satisfied.

To qualify as a Governmental Plan, the Plan must cover only Employees substantially all of whose services are in the performance of essential government functions, but not in the performance of commercial activities (whether or not essential government functions). The interpretation of these conditions, including the meaning of essential government function and commercial activities, is determined under applicable regulations. Provided the requirements of this Section 4.02 are satisfied, the Plan may include a cash or deferred arrangement as provided under Code §401(k).

**4.03** **FICA Replacement Plan.** An Employee who satisfies the requirements as a Qualified Participant under subsection (b) below will be exempt from FICA tax as provided under Code §3121(b)(7)(F) if the requirements under this Section 4.03 are satisfied. The Plan may be identified as a FICA Replacement Plan under AA §2-3.

(a) **Minimum benefit requirement.** The Plan must provide a minimum retirement benefit as set forth under this subsection (a). For this purpose, the Plan satisfies the minimum retirement benefit requirement with respect to an Employee if allocations to the Employee's Account (without regard to any earnings allocated to the Employee's Account) are at least 7.5% of the Employee's Plan Compensation for service with the Employer. Matching Contributions by the Employer may be taken into account for this purpose.

Pre-Approved Governmental Defined Contribution Plan

Section 4 – Special Rules Affecting Governmental Plans and Indian Tribal Government Plans

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- (1) **Definition of Plan Compensation.** The definition of Plan Compensation used in determining whether the minimum retirement benefit requirement under this subsection (a) is satisfied must be at least equal to the Employee's base pay, provided such designation is reasonable under all the facts and circumstances. Thus, the Employer may elect under AA §5-3 to exclude items such as overtime pay, bonuses, or fringe benefits. In addition, the Employer may elect under AA §5-3(1) to exclude any compensation in excess of the contribution base described in Code §3121(x) as of the beginning of the Plan Year.
  - (2) **Reasonable rate of earnings.** An Employee's Account must be credited with a reasonable rate of earnings. This requirement is satisfied if Employees' Accounts are held in a separate trust that is subject to general fiduciary standards and are credited with actual earnings under the Plan.
  - (3) **Employee Contributions.** Contributions from both the Employer and Employee may be used to make up the 7.5% allocation requirement under this subsection (a). If the Plan only provides for Employee Contributions, the Plan will satisfy the minimum benefit requirement under this subsection (a) if the total Employee Contributions are at least 7.5% of Plan Compensation.
- (b) **Qualified Participant.** An Employee is a Qualified Participant under the Plan with respect to the services performed on a given day if, on that day, the Employee has satisfied all conditions (other than vesting) for receiving an allocation under the Plan that meets the minimum retirement benefit requirement under subsection (a) above. An Employee will be a Qualified Participant on any day with respect to compensation earned during a period ending on that day and beginning on or after the beginning of the Plan Year, regardless of whether the allocations were made or accrued before the effective date of Code §3121(b)(7)(F).
- (1) **Part-Time, Seasonal and Temporary Employees.** A Part-Time, Seasonal, or Temporary Employee is not a Qualified Participant on a given day unless any benefit relied upon to meet the minimum benefit requirement under subsection (a) above is 100% vested. A Part-Time, Seasonal or Temporary Employee's benefit is considered 100% vested on a given day if on that day the Employee is unconditionally entitled to a single-sum distribution on account of death or separation from service of an amount that is at least equal to 7.5% of Plan Compensation for all periods of service taken into account in determining whether the Employee's benefit meets the minimum retirement benefit requirement under subsection (a) above.
  - (2) **Alternative lookback rule.** The Employer may elect to apply the alternative lookback rule described in Treas. Reg. §31.3121(b)(7)-2(d)(3) in determining whether an Employee is a Qualified Participant. Under the alternative lookback rule, an Employee may be treated as a Qualified Participant throughout a calendar year if the Employee is a Qualified Participant at the end of the Plan Year ending in the previous calendar year. For this purpose, if the alternative lookback rule is used, an Employee may be treated as a Qualified Participant on any given day during the first Plan Year of participation if it is reasonable on such day to believe that the Employee will be a Qualified Participant on the last day of such Plan Year.
- (c) **Special rule for short period.** An Employee may not be treated as a Qualified Participant if Plan Compensation for less than a full plan year or other 12-month period is regularly taken into account in determining allocations to the Employee's Account for the Plan Year unless, under all of the facts and circumstances, such arrangement is not a device to avoid the imposition of FICA taxes. For example, an arrangement under which Plan Compensation taken into account under AA §5-3 is limited to the contribution base described in section 3121(x)(1) is not considered a device to avoid FICA taxes by reason of such limitation.



**SECTION 5**  
**LIMITS ON CONTRIBUTIONS**

- 5.01 Limits on Employer Contributions.** Any contributions the Employer makes under the Plan are subject to the limitations set forth in this Section 5.
- (a) **Limitation on total Employer Contributions.** All Employer Contributions the Employer makes under the Plan are subject to the Code §415 Limitation, as described in Section 5.02 below. For purposes of applying the Code §415 Limitation, Employer Contributions include any Employer Contributions, Matching Contributions, or Salary Deferrals made under the Plan. See the definition of Annual Additions under Section 5.02(c)(1) below.
- (b) **Limitation on Salary Deferrals.** If the Employer adopts the Grandfathered 401(k) Arrangement, any Salary Deferrals made under the Plan are subject to the Elective Deferral Dollar Limit, as described in Section 5.03 below.

**5.02 Code §415 Limitation.**

- (a) **No other plan participation.** If the Participant does not participate in, and has never participated in, another qualified retirement plan, a welfare benefit fund (as defined under Code §419(e)), an individual medical account (as defined under Code §415(l)(2)), or a SEP (as defined under Code §408(k)) maintained by the Employer which provides an Annual Addition as defined in subsection (c)(1) below, then the amount of Annual Additions which may be credited to the Participant's Account for any Limitation Year will not exceed the lesser of the Maximum Permissible Amount or any other limitation contained in this Plan.

If an Employer Contribution that would otherwise be contributed or allocated to a Participant's Account will cause that Participant's Annual Additions for the Limitation Year to exceed the Maximum Permissible Amount, the amount to be contributed or allocated to such Participant will be reduced so that the Annual Additions allocated to such Participant's Account for the Limitation Year will equal the Maximum Permissible Amount. However, if a contribution or allocation is made to a Participant's Account in an amount that exceeds the Maximum Permissible Amount, such excess Annual Additions may be corrected pursuant to the correction procedures outlined under the IRS' Employee Plans Compliance Resolution System (EPCRS) as set forth in Rev. Proc. 2013-12.

- (b) **Participation in another plan.** This subsection (b) applies if, in addition to this Plan, the Participant receives an Annual Addition during any Limitation Year from another Defined Contribution Plan, a welfare benefit fund (as defined under Code §419(e)), an individual medical account (as defined under Code §415(l)(2)), or a SEP (as defined under Code §408(k)) maintained by the Employer.
- (1) **This Plan's Code §415 Limitation.** The Annual Additions that may be credited to a Participant's Account under this Plan for any Limitation Year will not exceed the Maximum Permissible Amount (defined in subsection (c)(6) below), reduced by the Annual Additions credited to a Participant's Account under any other Defined Contribution Plan, welfare benefit fund, individual medical account, or SEP maintained by the Employer for the same Limitation Year.
- (2) **Annual Additions reduction.** If the Annual Additions with respect to the Participant under any other Defined Contribution Plan, welfare benefit fund, individual medical account, or SEP maintained by the Employer are less than the Maximum Permissible Amount and the Annual Additions that would otherwise be contributed or allocated to the Participant's Account under this Plan would exceed the Code §415 Limitation for the Limitation Year, the amount contributed or allocated will be reduced so that the Annual Additions under all such Plans and funds for the Limitation Year will equal the Maximum Permissible Amount. However, if a contribution or allocation is made to a Participant's Account in an amount that exceeds the Maximum Permissible Amount, such excess Annual Additions may be corrected pursuant to the correction procedures outlined under the IRS' Employee Plans Compliance Resolution System (EPCRS) as set forth in Rev. Proc. 2013-12.
- (3) **No Annual Additions permitted.** If the Annual Additions with respect to the Participant under such other Defined Contribution Plan(s), welfare benefit fund(s), individual medical account(s), or SEP(s), in the aggregate are equal to or greater than the Maximum Permissible Amount, no amount will be contributed or allocated to the Participant's Account under this Plan for the Limitation Year. However, if a contribution or allocation is made to a Participant's Account in an amount that exceeds the Maximum Permissible Amount, such excess Annual Additions may be corrected pursuant to the correction procedures outlined under the IRS' Employee Plans Compliance Resolution System (EPCRS) as set forth in Rev. Proc. 2013-12.

(c) **Definitions.**

- (1) **Annual Additions.** The amounts credited to a Participant's Account for the Limitation Year that are taken into account in applying the Code §415 Limitation, including:
- (i) Employer Contributions, including Matching Contributions, Salary Deferrals and Employer Pick-Up Contributions;
  - (ii) After-Tax Employee Contributions;
  - (iii) Forfeitures;
  - (iv) Amounts allocated to an individual medical account (as defined in Code §415(l)(2)), which is part of a pension or annuity plan maintained by the Employer;
  - (v) Amounts derived from contributions paid or accrued which are attributable to post-retirement medical benefits allocated to the separate account of a key employee (as defined in Code §419A(d)(3)) under a welfare benefit fund (as defined in Code §419(e)) maintained by the Employer; and
  - (vi) Allocations under a SEP (as defined in Code §408(k)).

An Annual Addition is credited to a Participant's Account for a particular Limitation Year if such amount is allocated to the Participant's Account as of any date within that Limitation Year. An Annual Addition will not be deemed credited to a Participant's Account for a particular Limitation Year unless such amount is actually contributed to the Plan no later than the 15th day of the tenth calendar month following the end of the calendar year or fiscal year (as applicable, depending on the basis on which the Employer keeps its books) with or within which the particular Limitation Year ends. In the case of After-Tax Employee Contributions, such amount shall not be deemed credited to a Participant's Account for a particular Limitation Year unless the contributions are actually contributed to the Plan no later than 30 days after the close of that Limitation Year.

- (2) **Defined Contribution Dollar Limitation.** \$40,000, as adjusted under Code §415(d). For 2019, the Defined Contribution Dollar Limit is \$56,000.
- (3) **Employer.** For purposes of this Section 5.02, Employer shall mean the Employer that adopts this Plan, and all members of a controlled group of corporations (as defined in §414(b) of the Code, as modified by §415(h)), all commonly controlled trades or businesses (as defined in §414(c) of the Code, as modified by §415(h)) or affiliated service groups (as defined in §414(m)) of which the adopting Employer is a part, and any other entity required to be aggregated with the Employer pursuant to regulations under §414(o) of the Code.
- (4) **Excess Amount.** The excess of the Participant's Annual Additions for the Limitation Year over the Maximum Permissible Amount.
- (5) **Limitation Year.** The Plan Year, unless the Employer elects another 12-consecutive month period under AA §11-2(a). If the Limitation Year is amended to a different 12-consecutive month period, the new Limitation Year must begin on a date within the Limitation Year in which the amendment is made. If the Plan has an initial Plan Year that is less than 12 months, the Limitation Year for such first Plan Year is the 12-month period ending on the last day of that Plan Year, unless otherwise specified in AA §11-2(a).

If an Employer has multiple Limitation Years (e.g., due to the maintenance of multiple Defined Contribution Plans by a group of Related Employers), and a Participant is credited with Annual Additions in only one Defined Contribution Plan, the Code §415 Limitation is applied only with respect to that Plan. If a Participant is credited with Annual Additions in more than one Defined Contribution Plan, each such Plan satisfies the Code §415 Limitation based on Annual Additions for the Limitation Year with respect to such plan, plus any amounts credited to the Participant's Account under all other plans required to be aggregated pursuant to Code §415(f).

- (6) **Maximum Permissible Amount.** The maximum Annual Additions that may be contributed or allocated to a Participant's Account under the Plan for any Limitation Year shall not exceed the lesser of:
- (i) the Defined Contribution Dollar Limitation; or
  - (ii) 100 percent of the Participant's Total Compensation for the Limitation Year.

The Total Compensation limitation referred to in subsection (ii) above shall not apply to any contribution for

medical benefits (within the meaning of Code §401(h) or §419A(f)(2)) which is otherwise treated as an Annual Addition.

If a short Limitation Year is created because of an amendment changing the Limitation Year to a different 12-consecutive month period, the Maximum Permissible Amount will not exceed the Defined Contribution Dollar Limitation multiplied by the following fraction:

$$\frac{\text{Number of months in the short Limitation Year}}{12}$$

If a short Limitation Year is created because the Plan has an *initial* Plan Year that is less than 12 months, no proration of the Defined Contribution Dollar Limitation is required, unless provided otherwise under AA §11-2(c). (See subsection (5) above for the rule allowing the use of a full 12-month Limitation Year for the first year of the Plan, thereby avoiding the need to prorate the Defined Contribution Dollar Limitation.)

- (7) **Total Compensation.** The amount of compensation as defined under Section 1.94, subject to the Employer's election under AA §5-1.
- (i) **Total Compensation actually paid or made available.** For purposes of applying the limitations of this Section 5.02, Total Compensation for a Limitation Year is the Total Compensation actually paid or made available to an Employee during such Limitation Year. However, if elected in AA §5-4(c), the Employer may include in Total Compensation for a Limitation Year amounts earned but not paid in the Limitation Year because of the timing of pay periods and pay days, but only if:
- (A) the amounts are paid during the first few weeks of the next Limitation Year,
  - (B) such amounts are included on a uniform and consistent basis with respect to all similarly-situated employees, and
  - (C) no amounts are included in Total Compensation in more than one Limitation Year.
- (ii) **Disabled Participants.** Total Compensation does not include any imputed compensation for the period a Participant is disabled. However, the Employer may elect under AA §11-2(b) to include under the definition of Total Compensation, the amount a terminated Participant who is permanently and totally disabled (as described under Treas. Reg. §1.415(c)-2(g)(4)) would have received for the Limitation Year if the Participant had been paid at the rate of Total Compensation paid immediately before becoming permanently and totally disabled. If the Employer elects under AA §11-2(b) to include imputed compensation for a disabled Participant, a disabled Participant will receive an allocation of any Employer Contribution the Employer makes to the Plan based on the Employee's imputed compensation for the Plan Year. Any Employer Contributions made to a disabled Participant under this subsection (ii) are fully vested when made and will be made only to Non-Highly Compensated Employees.
- (d) **Restorative payments.** Restorative payments are not considered Annual Additions for any Limitation Year. For this purpose, restorative payments are payments made to restore losses to the Plan resulting from actions (or a failure to act) by a fiduciary for which there is a reasonable risk of liability under applicable federal or state law, where Participants who are similarly situated are treated similarly with respect to the payments.
- (e) **Corrective provisions.** The Plan is amended to eliminate any specific correction methods for correcting excess annual additions. If the Plan is eligible for self-correction under the IRS' EPCRS program, the Employer may use reasonable correction methods (including the correction methods described in § 1.415-6(b)(6) of the 1981 IRS regulations) to the extent permitted under the IRS' EPCRS program.
- (f) **Change of Limitation Year.** Where there is a change of Limitation Year, a "short" Limitation Year exists for the period beginning with the first day of the Limitation Year and ending on the day before the change in Limitation Year is effective. For this purpose, if the Plan is terminated effective as of a date other than the last day of the Limitation Year, the Plan is treated as if it were amended to change its Limitation Year.

**5.03 Elective Deferral Dollar Limit.** The Elective Deferral Dollar Limit under this Section 5.03 applies with respect to Salary Deferrals under the Grandfathered 401(k) Arrangement. Under this Elective Deferral Dollar Limit, an Employee may not make Elective Deferrals under this Plan (and any other plan, contract or arrangement maintained by the Employer) during any calendar year in an amount that exceeds the Elective Deferral Dollar Limit in effect for the Participant's taxable year beginning

in such calendar year. Additional restrictions apply if a Participant participates in a plan maintained by an unrelated employer. (See subsection (b)(6) below.)

The Elective Deferral Dollar Limit is the limit under Code §402(g)(1). The Elective Deferral Dollar Limit is \$19,000 for taxable years beginning in 2019. The Elective Deferral Dollar Limit will be adjusted for cost-of-living increases under Code §402(g)(4). Any such adjustments will be in multiples of \$500.

If a Participant is aged 50 or over by the end of the taxable year, the Elective Deferral Dollar Limit is increased by the Catch-Up Contribution Limit (as defined in Section 3.02(c)(2)(iv)(A)). If the Plan does not provide for Catch-up Contributions, the Elective Deferral Dollar Limit is not increased by the Catch-Up Contribution Limit.

- (a) **Excess Deferrals.** Excess Deferrals are Elective Deferrals made during the Participant's taxable year that exceed the Elective Deferral Dollar Limit (as described above) for such year; counting only Elective Deferrals made under this Plan and any other plan, contract or arrangement maintained by the Employer. (See subsection (b)(6) below for provisions that apply when a Participant makes Elective Deferrals to a plan of an unrelated Employer.)
- (b) **Correction of Excess Deferrals.** If a Participant makes Excess Deferrals (i.e., Elective Deferrals in excess of the Elective Deferral Dollar Limit) under this Plan and any other plan maintained by the Employer, such Excess Deferrals (plus allocable income or loss) shall be distributed to the Participant. A distribution of Excess Deferrals may be made at any time (subject to the correction provisions under the IRS' EPCRS program as described in Rev. Proc. 2013-12 or subsequent guidance). If the corrective distribution of Excess Deferrals is made by April 15 of the calendar year following the year the Excess Deferrals are made to the Plan, such amounts will be taxable in the year of deferral but not in the year of distribution. If a corrective distribution of Excess Deferrals is made after April 15 of the following calendar year, such amounts will be taxable in both the year of deferral and the year of distribution. See subsection (3) below.
- (1) **Amount of corrective distribution.** The amount to be distributed from this Plan as a correction of Excess Deferrals equals the amount of Elective Deferrals the Participant contributes during the taxable year to this Plan and any other plan maintained by the Employer in excess of the Elective Deferral Dollar Limit, reduced by any corrective distribution of Excess Deferrals the Participant receives during the calendar year from this Plan or other plan(s) maintained by the Employer. If a Participant has both a Pre Tax-Deferral Account and a Roth Deferral Account, the Participant may designate the extent to which the corrective distribution of Excess Deferrals is taken from the Pre-Tax Deferral Account or from the Roth Deferral Account under AA §6A-5. If a Participant does not designate the Account(s) from which the distribution will be made, the corrective distribution will be made first from the Participant's Pre-Tax Deferral Account.
- (2) **Allocable gain or loss.** A corrective distribution of Excess Deferrals must include any allocable gain or loss for the taxable year in which the Excess Deferrals are contributed to the Plan. The gain or loss allocable to Excess Deferrals may be determined in any reasonable manner, provided the manner used to determine allocable gain or loss is applied consistently for all Participants and in a manner that is reasonably reflective of the method used by the Plan for allocating income to Participants' Accounts. A corrective distribution of Excess Deferrals will not include any income or loss allocable to the period between the end of the taxable year and the date of distribution.
- (3) **Taxation of corrective distribution.** If a corrective distribution of Excess Deferrals is made by April 15 of the following calendar year, amounts attributable to the Excess Deferrals will be includible in the Participant's gross income in the taxable year in which such amounts are deferred under the Plan and amounts attributable to income or loss on the Excess Deferrals will be includible in gross income in the year of distribution. However, a corrective distribution of Excess Deferrals will not be included in gross income to the extent such distribution is comprised of Roth Deferrals. A Roth Deferral is treated as an Excess Deferral only to the extent that the total amount of Roth Deferrals for an individual exceeds the applicable limit for the taxable year or the Roth Deferrals are identified as Excess Deferrals and the individual receives a distribution of the Excess Deferrals and allocable income under this paragraph.

If a corrective distribution of Excess Deferrals is made after April 15, the amount of the corrective distribution attributable to Excess Deferrals will be includible in the Participant's gross income in both the taxable year in which such amounts are deferred under the Plan and the taxable year in which such amounts are distributed. (See Section 7.11(b)(2) for a discussion of the ordering rules for determining the Accounts from which the corrective distribution is made where a Participant has both a Pre-Tax Deferral Account and a Roth Deferral Account.)

If a corrective distribution of Excess Deferrals made after April 15 of the following calendar year apply to Excess Deferrals that are Roth Deferrals, such amounts are includible in gross income (without adjustment for

any return of investment in the contract under Code §72(e)(8)). In addition, such distribution cannot be a “qualified distribution” as described in Code §402A(d)(2) and is not an Eligible Rollover Distributions (within the meaning of Code §402(c)(4)). For this purpose, if a Roth Deferral account includes any Excess Deferrals, any distributions from the Roth Deferral account are treated as attributable to those Excess Deferrals until the total amount distributed from the Roth Deferral account equals the total of such Excess Deferrals and attributable income.

- (4) **Coordination with other provisions.** A corrective distribution of Excess Deferrals made by April 15 of the following calendar year may be made without consent of the Participant or the Participant’s Spouse, and without regard to any distribution restrictions applicable under Section 7. A corrective distribution of Excess Deferrals made by the appropriate April 15 also is not treated as a distribution for purposes of applying the required minimum distribution rules under Section 8.
- (5) **Suspension of Salary Deferrals.** If a Participant’s Salary Deferrals under this Plan, in combination with any Elective Deferrals the Participant makes during the calendar year under any other plan maintained by the Employer, equal or exceed the Elective Deferral Dollar Limit, the Employer may suspend the Participant’s Salary Deferrals under this Plan for the remainder of the calendar year without the Participant’s consent.
- (6) **Correction of Excess Deferrals under plans not maintained by the Employer.** The correction provisions under this subsection (b) apply only if a Participant makes Excess Deferrals under this Plan (or under this Plan and other plans maintained by the Employer). However, if a Participant has Excess Deferrals for a calendar year on account of making Elective Deferrals to a plan of an unrelated employer, the Participant may assign to this Plan any portion of his/her Elective Deferrals made under all plans during the calendar year to the extent such Elective Deferrals exceed the Elective Deferral Dollar Limit. The Participant must notify the Plan Administrator in writing on or before March 1 of the following calendar year of the amount of the Excess Deferrals to be assigned to this Plan. If any Roth Deferrals were made to a plan, the notification must also identify the extent to which, if any, the Excess Deferrals are comprised of Roth Deferrals.

Upon receipt of a timely notification, the Excess Deferrals assigned to this Plan will be distributed (along with any allocable income or loss) to the Participant in accordance with the corrective distribution provisions under this subsection (b). A Participant is deemed to notify the Plan Administrator of Excess Deferrals (including any portion of Excess Deferrals that are comprised of Roth Deferrals) to the extent such Excess Deferrals arise only under this Plan and any other plan maintained by the Employer.

**SECTION 6  
PARTICIPANT VESTING AND FORFEITURES**

- 6.01 Vesting of Contributions.** A Participant’s vested interest in his/her Employer Contribution Account and Matching Contribution Account is determined based on the vesting schedule elected in AA §8. A Participant is always fully vested in his/her Employer Pick-Up Contribution Account, Salary Deferral Account, After-Tax Employee Contribution Account, and Rollover Contribution Account.
- 6.02 Vesting Schedules.** A Participant’s vested interest in his/her Employer Contribution Account and/or Matching Contribution Account is determined by multiplying the Participant’s vesting percentage (determined under the applicable vesting schedule selected in AA §8) by the total amount under the applicable Account.
- (a) **Full and immediate vesting schedule.** Under the full and immediate vesting schedule, the Participant is always 100% vested in his/her Account Balance.
- (b) **6-year graded vesting schedule.** Under the 6-year graded vesting schedule, an Employee vests in his/her Employer Contribution Account and/or Matching Contribution Account in the following manner:
- After 2 Years of Service – 20% vesting  
After 3 Years of Service – 40% vesting  
After 4 Years of Service – 60% vesting  
After 5 Years of Service – 80% vesting  
After 6 Years of Service – 100% vesting
- (c) **3-year cliff vesting schedule.** Under the 3-year cliff vesting schedule, an Employee is 100% vested after 3 Years of Service. Prior to the third Year of Service, the vesting percentage is zero.
- (d) **Modified vesting schedule.** Under the modified vesting schedule, the Employer may designate the vesting percentage that applies for each Year of Service. As a Governmental Plan, the Plan is not subject to the requirements of Code §411 and may modify the vesting schedule, provided the Plan satisfies the requirements of Code §§401(a)(4) and (7) as in effect before the enactment of ERISA. For this purpose, the modified vesting schedule must be at least as favorable as one of the following safe harbor vesting schedules:
- (1) **15-year cliff vesting schedule.** The Participant is fully vested after 15 years of creditable service. Service can be based on years of employment, years of participation or other creditable years of service.
- (2) **20-year graded vesting schedule.** The Participant is fully vested based on a graded vesting schedule of 5 to 20 years of creditable service. Service can be based on years of employment, years of participation or other creditable years of service.
- (3) **20-year cliff vesting for qualified public safety employees.** Participant is fully vested after 20 years of creditable service. Service can be based on years of employment, years of participation or other creditable years of service. The safe harbor schedule is available only with respect to the vesting schedule applicable to a group in which substantially all of the participants are qualified public safety employees (within the meaning of Code §72(t)(10)(B)).
- 6.03 Special vesting rules.**
- (a) **Normal Retirement Age.** Unless designated otherwise under AA §8-2(b), regardless of the Plan’s vesting schedule, an Employee’s right to his/her Account Balance is fully vested upon the date he/she attains Normal Retirement Age (as defined in AA §7-1), provided the Employee is still employed at such time.
- (b) **100% vesting upon death, disability, or Early Retirement Age.** The Employer may elect under AA §8-4 to allow a Participant’s vesting percentage to automatically increase to 100% if the Participant dies, becomes Disabled, and/or attains Early Retirement Age while employed by the Employer.
- (c) **Vesting upon merger, consolidation or transfer.** No accelerated vesting will be required solely because a Defined Contribution Plan is merged with another Defined Contribution Plan, or because assets are transferred from a Defined Contribution Plan to another Defined Contribution Plan.
- (d) **Vesting schedules applicable to prior contributions.** If the Plan holds Employer Contributions and/or Matching Contributions that are subject to vesting, but the Plan no longer provides for such contributions, the Plan will continue to apply the vesting schedule applicable to those contributions as determined under the prior Plan document. See

Section 6.11(e) for the rules applicable to forfeitures of such prior contributions. The Employer may document any prior vesting schedule in AA §A-8.

- (e) **Different Vesting Schedules for Different Sources.** The Employer may designate different vesting schedules for different sources (e.g., Matching Contributions and/or Employer Contributions).

**6.04 Year of Service.** An Employee's position on the vesting schedule is dependent on the Employee's Years of Service with the Employer. Generally, an Employee will earn a vesting Year of Service for each Vesting Computation Period (as defined in Section 6.05) during which the Employee completes at least 1,000 Hours of Service (or the Hours of Service designated under AA §8-5(a)). Alternatively, the Employer may elect to calculate Years of Service using the Elapsed Time method (as defined in subsection 6.04(b) below).

- (a) **Hours of Service.** Unless the Employer elects to use the Elapsed Time method under AA §8-5(c), vesting Years of Service will be determined based on an Employee's Hours of Service earned during the Vesting Computation Period.
- (1) **Actual Hours of Service.** In determining an Employee's vesting Years of Service, the Employer will credit an Employee with the actual Hours of Service earned during the Vesting Computation Period, unless the Employer elects under AA §8-5(d) to determine Hours of Service using the Equivalency Method.
- (2) **Equivalency Method.** Instead of counting actual Hours of Service in applying the Plan's vesting schedules, the Employer may elect under AA §8-5(d) to determine Hours of Service based on the Equivalency Method. Under the Equivalency Method, an Employee receives credit for a specified number of Hours of Service based on the period worked with the Employer.
- (i) **Monthly.** Under the monthly Equivalency Method, an Employee is credited with 190 Hours of Service for each calendar month during which the Employee completes at least one Hour of Service with the Employer.
- (ii) **Daily.** Under the daily Equivalency Method, an Employee is credited with 10 Hours of Service for each day during which the Employee completes at least one Hour of Service with the Employer.
- (iii) **Weekly.** Under the weekly Equivalency Method, an Employee is credited with 45 Hours of Service for each week during which the Employee completes at least one Hour of Service with the Employer.
- (iv) **Semi-monthly.** Under the semi-monthly Equivalency Method, an Employee is credited with 95 Hours of Service for each semi-monthly period during which the Employee completes at least one Hour of Service with the Employer.
- (v) **Other Equivalency Method.** The Employer may describe an alternative Equivalency Method in the Adoption Agreement, provided any description of an Equivalency Method is definitely determinable.
- (3) **Employee need not be employed for entire Vesting Computation Period.** Unless provided otherwise under AA §8-5(e), if an Employee completes the required Hours of Service during a Vesting Computation Period, the Employee will receive credit for a Year of Service as of the end of such Vesting Computation Period, even if the Employee is not employed for the entire Vesting Computation Period.
- (b) **Elapsed Time method.** Instead of using Hours of Service in applying the Plan's vesting schedules, the Employer may elect under AA §8-5(c) to apply the Elapsed Time method for calculating an Employee's vesting service with the Employer. Under the Elapsed Time method, an Employee receives credit for the aggregate period of time worked for the Employer commencing with the Employee's first day of employment (or reemployment, if applicable) and ending on the date the Employee terminates employment with the Employer. If an Employee's aggregate period of service includes fractional years, such fractional years are expressed in terms of days.

In calculating an Employee's aggregate period of service, the Employer may credit an Employee with service for any Period of Severance that lasts less than 12 consecutive months. For this purpose, a Period of Severance is any continuous period of time during which the Employee is not employed by the Employer. A Period of Severance begins on the date the Employee retires, quits or is discharged, or if earlier, the 12-month anniversary of the date on which the Employee is first absent from service for a reason other than retirement, quit or discharge. In the case of an Employee who is absent from work for maternity or paternity reasons, the 12-consecutive month period beginning on the first anniversary of the first date of such absence shall not constitute a Period of Severance. For purposes of this paragraph, an absence from work for maternity or paternity reasons means an absence:

- (1) by reason of the pregnancy of the Employee;
- (2) by reason of the birth of a child of the Employee;
- (3) by reason of the placement of a child with the Employee in connection with the adoption of such child by the Employee; or
- (4) for purposes of caring for a child of the Employee for a period beginning immediately following the birth or placement of such child.

For purposes of applying the Elapsed Time method, unless otherwise provided, service will be credited for employment with any Related Employer.

- 6.05 Vesting Computation Period.** Generally, the Vesting Computation Period is the Plan Year. Alternatively, the Employer may elect under AA §8-5(b) to use the 12-month period commencing on the Employee's date of hire (or reemployment date, if applicable) and each subsequent 12-month period commencing on the anniversary of such date or the Employer may elect to use any other 12-consecutive month period as the Vesting Computation Period.
- 6.06 Excluded service.** Generally, all service with the Employer counts for purposes of applying the Plan's vesting schedules. However, the Employer may elect under AA §8-3 to exclude certain service with the Employer in calculating an Employee's vesting Years of Service.
- (a) **Service before the Effective Date of the Plan.** The Employer may elect under AA §8-3(a) to exclude service earned during any period prior to the date the Employer established the Plan or a Predecessor Plan. For this purpose, a Predecessor Plan is a qualified plan maintained by the Employer that is terminated within the 5-year period immediately preceding or following the establishment of this Plan. A Participant's service under a Predecessor Plan must be counted for purposes of determining the Participant's vested percentage under this Plan.
  - (b) **Service before a specified age.** The Employer may elect under AA §8-3(b) to exclude service before an Employee attains a specified age. An Employee will be credited with a Year of Service for the Vesting Computation Period during which the Employee attains the required age, provided the Employee satisfies all other conditions required for a Year of Service.
- 6.07 Service with Predecessor Employers.** To the extent provided, if the Employer maintains the plan of a Predecessor Employer, any service with such Predecessor Employer is treated as service with the Employer for purposes of applying the provisions of this Plan.
- 6.08 Break in Service Rules.** In addition to any service excluded under Section 6.06, the Employer may elect under AA §8-6 to disregard an Employee's vesting service with the Employer earned prior to a Break in Service. For this purpose, an Employee incurs a Break in Service for any Vesting Computation Period (as defined in Section 6.05) during which the Employee does not complete more than five hundred (500) Hours of Service with the Employer. However, if the Employer elects to require less than 1,000 Hours of Service to earn a vesting Year of Service, a Break in Service will occur for any Vesting Computation Period during which the Employee does not complete more than one-half (1/2) of the Hours of Service required to earn a vesting Year of Service.
- 6.09 Special Vesting Rule - In-Service Distribution When Account Balance is Less than 100% Vested.** If amounts are distributed from a Participant's Employer Contribution Account or Matching Contribution Account at a time when the Participant's vested percentage in such amounts is less than 100% and the Participant may increase the vested percentage in the Account Balance:
- (a) A separate Account will be established for the Participant's interest in the Plan as of the time of the distribution; and
  - (b) At any relevant time the Participant's vested portion of the separate Account will be equal to an amount ("X") determined by the formula:
- $$X = P (AB + D) - D$$
- Where:
- P is the vested percentage at the relevant time;
  - AB is the Account Balance at the relevant time; and
  - D is the amount of the distribution.



**6.10 Forfeiture of Benefits.** A Participant will forfeit the nonvested portion of his/her Employer Contribution and/or Matching Contribution Account upon the occurrence of any of the events described below or at any such time as the Plan Administrator determines. The Plan Administrator has the responsibility to determine the amount of a Participant's forfeiture. Until an amount is forfeited pursuant to this Section 6.10, a Participant's entire Account must remain in the Plan and continue to share in gains and losses of the Trust. A Participant will not forfeit any of his/her nonvested Account until the occurrence of one of the following events.

- (a) **Cash-Out Distribution.** Following termination of employment, a Participant may receive a total distribution of his/her vested benefit under the Plan (a Cash-Out Distribution) in accordance with the distribution provisions under Section 7. If a Participant receives a Cash-Out Distribution upon termination of employment, the Participant's nonvested benefit under the Plan will be forfeited in accordance with subsection 6.10(a)(1) below. If at the time of termination, a Participant is totally nonvested in his/her entire Account Balance, the Participant will be deemed to receive a total Cash-Out Distribution of his/her entire vested Account Balance (i.e., a deemed Cash-Out Distribution of zero dollars) as of the date of termination, subject to the forfeiture provisions under subsection 6.10(a)(1) below.

A Cash-Out Distribution does not occur until such time as the Participant receives a distribution of his/her entire vested Account Balance, including amounts attributable to Salary Deferrals. If a Participant receives a distribution of less than the entire vested portion of his/her Account Balance (including any additional amounts to be allocated under subsection 6.10(a)(1)(ii) below), the Participant will not be treated as receiving a Cash-Out Distribution until such time as the Participant receives a distribution of the remainder of the vested portion of his/her Account Balance.

- (1) **Timing of forfeiture.** Unless elected otherwise under AA §8-8(b), if a Participant receives a Cash-Out Distribution of his/her vested Account Balance (as defined in subsection (a) above), the Participant will immediately forfeit the nonvested portion of such Account Balance, as of the date of the distribution or deemed distribution (as determined under subsection (i) or (ii) below, whichever applies). (See Section 6.11 below for a discussion of the treatment of forfeitures under the Plan.)
- (i) **No further allocations.** For purposes of applying the Cash-Out Distribution rules, a terminated Participant who receives a total distribution of his/her vested Account Balance will be treated as receiving the Cash-Out Distribution as of the date the Participant receives such distribution (or in the case of a deemed Cash-Out Distribution (as described in subsection (a) above) as of the date the Participant terminates employment), provided the Participant is not entitled to any further allocations under the Plan for the Plan Year in which the Participant terminates employment. The Participant will forfeit his/her nonvested benefit as of the date the Participant receives the Cash-Out Distribution, in accordance with the provisions under Section 6.11.
- (ii) **Additional allocations.** For purposes of applying the Cash-Out Distribution rules, if upon termination of employment, a Participant is entitled to an additional allocation for the Plan Year in which the Participant terminates, such Participant will not be deemed to receive a Cash-Out Distribution until such time as the Participant receives a distribution of his/her entire vested Account Balance, including any amounts that are still to be allocated under the Plan. Thus, a terminated Participant who is entitled to an additional allocation (e.g., an additional Employer Contribution) for the Plan Year of termination will not be deemed to have a total Cash-Out Distribution until the Participant receives a distribution of such additional amounts. In the case of a deemed Cash-Out Distribution (as described in subsection (a) above), if the Participant is entitled to an additional allocation under the Plan for the Plan Year in which the Participant terminates employment, the deemed Cash-Out Distribution is deemed to occur on the first day of the Plan Year following the Plan Year in which the termination occurs, provided the Participant is still totally nonvested in his/her Account Balance.
- (iii) **Modification of Cash-Out Distribution rules.** The Employer may elect under AA §8-8(a) to modify the Cash-Out Distribution provision under subsection (ii) above to provide that the Cash-Out Distribution and related forfeiture occur immediately upon distribution (or deemed distribution) of the terminated Participant's vested Account Balance, without regard to whether the Participant is entitled to an additional allocation under the Plan.
- (2) **Repayment of Cash-Out Distribution.** Unless elected otherwise under AA §8-8(c), if a Participant receives a Cash-Out Distribution (as defined in subsection (a) above) that results in a forfeiture under subsection (1) above, and the Participant resumes employment covered under the Plan, such Participant may repay to the Plan the amount received as a Cash-Out Distribution. For this purpose, unless elected otherwise under AA §8-6, to be entitled to a restoration of benefits (as described in subsection (3) below), the Participant must repay the entire amount of the Cash-Out Distribution, including any amounts attributable to Salary Deferrals. A Participant will only be permitted to repay his/her Cash-Out Distribution if such repayment is made before the earlier of:

- (i) five (5) years after the first date on which the Participant is subsequently re-employed by the Employer; or
- (ii) the date the Participant incurs a Five-Year Forfeiture Break in Service (as defined in subsection (b) below).

If a Participant receives a deemed Cash-Out Distribution (as described in subsection (a) above), and the Participant resumes employment covered under this Plan before the date the Participant incurs a Five-Year Forfeiture Break in Service, the Participant is deemed to repay the Cash-Out Distribution immediately upon his/her reemployment.

- (3) **Restoration of forfeited benefit.** If a rehired Participant repays a Cash-Out Distribution in accordance with subsection (2) above, any amounts that were forfeited on account of such Cash-Out Distribution (unadjusted for any interest that might have accrued on such amounts after the distribution date) will be restored to the Plan no later than the end of the Plan Year following the Plan Year in which the Participant repays the Cash-Out Distribution (or is deemed to repay the Cash-Out Distribution under subsection (2) above). No amount will be restored under the Plan, however, until such time as the Participant repays the entire amount of the Cash-Out Distribution. (However, see subsection (d) below for a discussion of special rules that apply if a Participant's Cash-Out Distribution includes a distribution of Salary Deferrals.) In no event will a Participant be entitled to a restoration under this subsection (3) if the Participant returns to employment after incurring a Five-Year Forfeiture Break in Service (as defined in subsection (b) below).
- (4) **Sources of restoration.** If a Participant's forfeited benefit is required to be restored under subsection (3) above, the restoration of such forfeited benefits will occur from the following sources. If the following sources are not sufficient to completely restore the Participant's benefit, the Employer must make an additional contribution to the Plan.
  - (i) Any unallocated forfeitures for the Plan Year of the restoration.
  - (ii) Any unallocated earnings for the Plan Year of the restoration.
  - (iii) Any portion of a discretionary Employer Contribution to the extent such contribution has not been allocated to Participants' Accounts for the Plan Year of the restoration.
- (5) **Application of forfeiture rules under the Plan.** As a Governmental Plan (which is not subject to the rules under Code §411, the Plan Administrator has discretion on the manner in which the forfeiture and Cash-Out Distribution rules apply under the Plan.
- (b) **Five-Year Forfeiture Break in Service.** If a Participant has five (5) consecutive one-year Breaks in Service (a Five-Year Forfeiture Break in Service), all Years of Service after such Breaks in Service will be disregarded for the purpose of vesting in the portion of the Participant's Employer Contribution Account and/or Matching Contribution Account that accrued before such Breaks in Service. A Participant who incurs a Five-Year Forfeiture Break in Service will forfeit the nonvested portion of his/her Employer Contribution and/or Matching Contribution Account as of the end of the Vesting Computation Period in which the Participant incurs the fifth consecutive Break in Service. Except as provided under Section 6.08, a Participant who is rehired after incurring a Five-Year Forfeiture Break in Service will be credited with both pre-break and post-break service for purposes of determining his/her vested percentage in amounts that accrue under the Plan after the Five-Year Forfeiture Break in Service.
- (c) **Missing Participant or Beneficiary.** If a Participant or Beneficiary cannot be located within a reasonable period following a reasonable diligent search, the missing Participant's or Beneficiary's Account may be forfeited. An Employer will be deemed to have performed a reasonable diligent search if it performs the actions described in subsection (1) below. However, the Employer or Plan Administrator will be deemed to have waited a reasonable period following a reasonable diligent search if the Employer or Plan Administrator waits at least 6 months following the completion of the actions described in subsection (1) below.
  - (1) **Reasonable diligent search.** The Employer or Plan Administrator will be deemed to have performed a reasonable diligent search if it performs the following actions:
    - (i) Send a certified letter to the Participant's or Beneficiary's last known address.
    - (ii) Check related plan records of the Employer (e.g., health plan records) to determine if a more current address exists for the Participant or Beneficiary.

- (iii) If the Participant cannot be located, the Employer or Plan Administrator may attempt to identify and contact any individual that the Participant has designated as a Beneficiary under the Plan for updated information concerning the location of the missing Participant.
  - (iv) In addition to the search methods discussed above, the Employer or Plan Administrator may use other search methods, including the use of Internet search tools, commercial locator services, and credit reporting agencies to locate the missing Participant.
- (2) **Forfeiture of Account of missing Participant or Beneficiary.** If a Participant or Beneficiary is deemed to be missing (as described in this subsection (c)), the Plan Administrator may forfeit the distributable amount attributable to such missing Participant or Beneficiary, as permitted under applicable laws and regulations. If, after an amount is forfeited under this subsection (2), the missing Participant or Beneficiary is located, the Plan will restore the forfeited amount (unadjusted for gains or losses) to such Participant or Beneficiary within a reasonable time. However, if a missing Participant or Beneficiary has not been located by the time the Plan terminates, the forfeiture of such Participant's or Beneficiary's distributable amount will be irrevocable.
- (3) **Expenses attributable to search for missing Participant.** Reasonable expenses attendant to locating a missing Participant may be charged to such Participant's Account, provided that the amount of such expenses is reasonable. The Plan Administrator may take into account the size of a Participant's Account in relation to the cost of the search when deciding how extensive a search is required before declaring such Participant as missing under this subsection (c).
- (d) **Excess Deferrals.** If a Participant receives a distribution of Excess Deferrals, the portion of his/her Matching Contribution Account (whether vested or not) which is attributable to such distributed amounts will be forfeited. A forfeiture of Matching Contributions under this subsection (d) occurs in the Plan Year in which the Participant receives the distribution of Excess Deferrals.

**6.11 Allocation of Forfeitures.** The Employer may decide in its discretion how to treat forfeitures under the Plan. Alternatively, the Employer may designate under AA §8-7 how forfeitures occurring during a Plan Year will be treated. Under AA §8-7, the Employer may elect to use forfeitures in the Plan Year in which the forfeitures occur or in the Plan Year following the Plan Year in which the forfeitures occur. The Employer may elect under AA §8-7 to allocate forfeitures in any manner permitted under this Section 6.11.

- (a) **Reallocation as additional contributions under Profit Sharing Plan Adoption Agreement.** The Employer may elect in AA §8-7 to reallocate forfeitures as additional contributions under the Plan. If the Employer elects under the Profit Sharing Plan Adoption Agreement to reallocate forfeitures as additional contributions, the Employer may allocate such amounts as additional Employer Contributions and/or additional Matching Contributions. If the forfeitures allocated under this subsection (a) relate to discretionary contributions, such amounts may be allocated in the same manner as selected under AA §6-3 with respect to the contribution type being allocated. If the forfeitures relate to fixed contributions, such amounts may be allocated in addition to such fixed contributions in the ratio that the Plan Compensation of each Participant bears to the Plan Compensation of all Participants. In allocating forfeitures under this subsection (a), the Employer may take into account any limits under AA §6B-4 in determining the amount of forfeitures to be allocated as additional Matching Contributions. In applying the provisions of this subsection (a), no allocation of forfeitures will be made to any Participant with respect to forfeitures that arise out of his/her own Account. A Participant may share in any additional forfeitures to the extent the Participant is eligible to receive an allocation of such forfeitures under AA §8-7.
- (b) **Reallocation as additional Employer Contributions under Money Purchase Plan Adoption Agreement.** The Employer may elect in AA §8-7 to reallocate forfeitures as additional Employer Contributions under the Plan. If the Employer elects under the Money Purchase Plan Adoption Agreement to reallocate forfeitures as additional Employer Contributions, such amounts will be allocated in the ratio that the Plan Compensation of each Participant bears to the Plan Compensation of all Participants. In applying the provisions of this subsection (b), no allocation of forfeitures will be made to any Participant with respect to forfeitures that arise out of his/her own Account.
- (c) **Reduction of contributions.** The Employer may elect in AA §8-7 to use forfeitures to reduce Employer Contributions and/or Matching Contributions under the Plan. If the Employer elects to use forfeitures to reduce contributions, the Employer may, in its discretion, use such forfeitures to reduce Employer Contributions, Matching Contributions, or both. The Employer may adjust its contribution deposits in any manner, provided the total Employer Contributions and/or Matching Contributions made for the Plan Year properly take into account the forfeitures that are to be used to reduce such contributions for that Plan Year. If contributions are allocated over multiple allocation periods, the Employer may reduce its contribution for any allocation periods within the Plan Year in which the forfeitures are to be allocated so that the total amount allocated for the Plan Year is proper. If the Plan provides for a discretionary Employer or Matching Contribution and the Employer elects not to make an Employer or Matching Contribution for the Plan

Year, any forfeitures will be allocated to eligible Participants as an additional Employer or Matching Contribution, as provided under subsection (a) above.

- (d) **Payment of Plan expenses.** The Employer may elect under AA §8-7 to use forfeitures to pay Plan expenses for the Plan Year in which the forfeitures would otherwise be applied. If any forfeitures remain after the payment of Plan expenses under this subsection, the remaining forfeitures will be allocated as selected under AA §8-7. This subsection (d) only applies to the extent Plan expenses are paid by the Plan. Nothing herein affects the ability of the Employer to pay Plan expenses, as authorized under Section 11.04(a). In determining the Plan expenses that may be offset by Plan forfeitures, the Employer may use any reasonable method to determine the Plan expenses attributable to a particular year. In addition, the Employer may elect to use forfeitures first to reduce Employer and/or Matching Contributions or as an additional allocation (as set forth in AA §8-7) prior to using forfeitures to pay Plan expenses.
- (e) **Forfeiture rules for other contribution types.**
- (1) **Prior Employer and/or Matching Contributions.** If the Plan maintains Employer Contribution and/or Matching Contribution Accounts, but the Plan no longer provides for such contributions, such amounts will continue to vest under the vesting schedule applicable to such contributions under the prior Plan or under any vesting schedule designated under Appendix A of the Adoption Agreement. If there are any forfeitures related to such prior contributions, such amounts may be reallocated as an additional Employer Contribution or as an additional Matching Contribution in accordance with the provisions of subsection (a) or (b) above, to the extent such contributions are authorized under the Plan, or may be used to reduce any Employer Contribution or Matching Contribution, consistent with the provisions of subsection (c) above. If the Plan does not provide for either Employer Contributions or Matching Contributions, the Employer may reallocate forfeitures of prior contributions as an Employer Contribution (using the pro rata allocation formula) or as a discretionary Matching Contribution under the Profit Sharing Plan Adoption Agreement, as applicable, or as a fixed contribution under the Money Purchase Plan Adoption Agreement. Alternatively, the Employer may use such forfeitures to pay Plan expenses as authorized under subsection (d) above. The Employer may elect to use such forfeitures in the Plan Year the forfeiture occurs or in the following Plan Year.
- (2) **Other contributions.** If a Participant has any other amounts under the Plan which are treated as forfeited (e.g. a forfeiture for a missing Participant under Section 6.10(c)), and no selections are made under AA §8-7 regarding the treatment of forfeitures under the Plan, such amounts may be forfeited in accordance with any of the forfeiture options described in this Section 6.11.

## SECTION 7 PLAN DISTRIBUTIONS

A Participant may receive a distribution of his/her vested Account Balance at the time and in the manner provided under this Section 7. Upon reaching the Required Beginning Date (defined in Section 8.05(e)), a Participant must begin receiving distributions under the Plan (in accordance with the provisions of Section 8.)

**7.01 Available Forms of Distribution.** The Employer may elect under AA §9-1 the forms of distribution that are available to a Participant or Beneficiary under the Plan. Different distribution options may apply depending on whether a distribution is made upon termination of employment, death, disability or as an in-service withdrawal. Available distribution options under AA §9-1 may include a lump sum of all or a portion of the Participant's vested Account Balance, an in-kind distribution of an Annuity Contract, partial lump sums, installments, annuity payments, or any other form designated in AA §9-1. In addition, distribution options may be available as provided under a guaranteed income product to the extent such distribution options are consistent with qualification requirements applicable to such distributions. Any distribution options selected under the Plan must comply with the required minimum distribution rules under Section 8.

If the Plan provides for installment payments as an optional form of distribution, such payments may be made in monthly, quarterly, semi-annual, or annual payments over a period not exceeding the life expectancy of the Participant and his/her designated Beneficiary. The Plan Administrator may permit a Participant or Beneficiary to accelerate the payment of all, or any portion, of an installment distribution. If the Plan provides for annuity payments, the Plan must purchase an annuity that provides for payments over a period that does not extend beyond either the life of the Participant (or the lives of the Participant and his/her designated Beneficiary) or the life expectancy of the Participant (or the life expectancy of the Participant and his/her designated Beneficiary). (The availability of installments and/or annuity payments may be restricted under AA §9-1(d).)

If the Plan holds Employer Contributions and/or Matching Contributions, but the Plan no longer provides for such contributions, the Plan may continue to apply the distribution options applicable to those contributions as determined under the prior Plan document, unless elected otherwise. The Employer may document any prior distribution options in AA Appendix A or AA §10-3.

**7.02 Amount Eligible for Distribution.** For purposes of determining the amount a Participant or Beneficiary may receive as a distribution from the Plan, a Participant's Account Balance is determined as of the Valuation Date (as specified in AA §11-1) immediately preceding the date the Participant or Beneficiary receives his/her distribution from the Plan. For this purpose, the Account Balance must be increased for any contributions allocated to the Participant's Account since the most recent Valuation Date and must be reduced for any distributions made from the Participant's Account since the most recent Valuation Date. A Participant or Beneficiary does not share in any allocation of gains or losses attributable to the period between the most recent Valuation Date and the date of the distribution, unless provided otherwise under uniform funding and valuation procedures established by the Plan Administrator. See Section 10.03.

**7.03 Participant Consent.** To the extent elected under AA §9-2, if the value of a Participant's entire vested Account Balance exceeds the Involuntary Cash-Out threshold (as defined in subsection (a) below), the Participant must consent to any distribution of such Account Balance prior to his/her Required Beginning Date (as defined in Section 8.05(e)) or, if so provided in AA §9-2(a)(4), as of the date the Participant attains (or would have attained if not deceased) the later of Normal Retirement Age or age 62. A failure by the Participant (and Spouse, if applicable) to consent to a distribution while a benefit is immediately distributable shall be deemed to be an election to defer commencement of payment of any benefit sufficient to satisfy this section.

(a) **Involuntary Cash-Out threshold.** For purposes of determining whether a distribution is subject to the Participant consent requirements as described in Section 7.03, the Involuntary Cash-Out threshold is \$5,000 unless a different amount is designated under AA §9-2(a). (See Section 7.05 for a discussion of the Automatic Rollover rules that apply if a Participant does not consent to a distribution that is otherwise available without Participant consent.) For purposes of determining whether a Participant's vested Account Balance exceeds the Involuntary Cash-Out threshold, the value of the Participant's vested Account Balance shall be determined without regard to that portion of the Account Balance that is attributable to Rollover Contributions (and earnings allocable thereto) within the meaning of Code §§402(c), 403(a)(4), 403(b)(8), 408(d)(3)(A)(ii), and 457(e)(16). The Employer may elect in AA §9-2(a)(5) to include Rollover Contributions (and earnings allocable thereto) in determining whether the Participant's vested Account Balance exceeds the Involuntary Cash-Out threshold.

(b) **Participant notice.** If a distribution is subject to Participant consent, the Participant must consent in writing to the distribution within a reasonable period prior to the Annuity Starting Date (as defined in Section 1.10). For this purpose, any consent made within the 180-day period ending on the Annuity Starting Date will be deemed to be made within a reasonable period. If the distribution is subject to spousal consent under AA §9-2(b), the Participant's Spouse also must consent to the distribution in accordance with Section 9.02.

Prior to receiving a distribution from the Plan, a Participant must be notified of his/her right to defer any distribution from the Plan. The notification shall include a general description of the material features and the relative values of the optional forms of benefit available under the Plan (consistent with the requirements under Code §417(a)(3)). Effective for Plan Years beginning on or after January 1, 2007, the Participant notice must include a description of the consequences of a Participant's decision not to defer the receipt of a distribution. The notice must be provided no less than 30 days and no more than 180 days prior to the Participant's Annuity Starting Date. However, distribution may commence less than 30 days after the notice is given, if the Participant is clearly informed of his/her right to take 30 days after receiving the notice to decide whether or not to elect a distribution (and, if applicable, a particular distribution option), and the Participant, after receiving the notice, affirmatively elects to receive the distribution prior to the expiration of the 30-day minimum period. The notice requirements described in this paragraph may be satisfied by providing a summary of the required information, so long as the conditions described in applicable regulations for the provision of such a summary are satisfied, and the full notice is also provided (without regard to the 180-day period described in this subsection).

- (c) **Special rules.** The consent rules under this Section 7.03 apply to distributions made after the Participant's termination of employment and to distributions made prior to the Participant's termination of employment. However, the consent of the Participant (and the Participant's Spouse, if applicable) shall not be required to the extent that a distribution is required to satisfy the required minimum distribution rules under Section 8 or to satisfy the requirements of Code §415, as described in Section 5.02. A Participant also will not be required to consent to a corrective distribution of Excess Deferrals.

**7.04 Direct Rollovers.** Notwithstanding any provision in the Plan to the contrary, a Participant may elect, at the time and the manner prescribed by the Plan Administrator, to have all or any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan in a Direct Rollover. If an Eligible Rollover Distribution is less than \$500, the Participant may not elect a Direct Rollover of only a portion of such distribution (i.e., a Participant must elect a complete Direct Rollover if the Eligible Rollover Distribution is less than \$500). For purposes of this Section 7.04, a Participant includes a Participant or former Participant. In addition, this Section applies to any distribution from the Plan made to a Participant's surviving Spouse or to a Participant's Spouse or former Spouse who is the Alternate Payee under a QDRO, as defined in Section 1.80. This Section 7.04 also applies to distributions made to a Participant's non-Spouse beneficiary, as set forth in subsection (c) below.

(a) **Definitions.**

- (1) **Eligible Rollover Distribution.** An Eligible Rollover Distribution is any distribution of all or any portion of a Participant's Account Balance, except an Eligible Rollover Distribution does not include:
- (i) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Participant or the joint lives (or joint life expectancies) of the Participant and the Participant's Beneficiary, or for a specified period of ten years or more;
  - (ii) any distribution to the extent such distribution is a required minimum distribution under Code §401(a)(9), as described under Section 8;
  - (iii) any Hardship distribution, as described in Section 7.10(e);
  - (iv) the portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to Employer securities);
  - (v) any distribution if it is reasonably expected (at the time of the distribution) that the total amount the Participant will receive as a distribution during the calendar year will total less than \$200;
  - (vi) a distribution made to satisfy the requirements of Code §415 (as described in Section 5.02) or a distribution to correct Excess Deferrals.
- (2) **Eligible Retirement Plan.** For purposes of applying the Direct Rollover provisions under this Section 7.04, an Eligible Retirement Plan is:
- (i) a qualified plan described in Code §401(a);
  - (ii) an individual retirement account described in Code §408(a);
  - (iii) an individual retirement annuity described in Code §408(b);

- (iv) an annuity plan described in Code §403(a);
- (v) an annuity contract described in Code §403(b);
- (vi) an eligible plan under Code §457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan; or
- (vii) for rollovers made on or after December 31, 2015, a SIMPLE IRA described in Code §408(p). However, the following restrictions apply: (1) the provision does not allow SIMPLE IRAs to accept rollovers from designated Roth accounts, and (2) the change applies only to rollovers made after the two-year period beginning on the date the Participant first participated in their employer's SIMPLE IRA plan.

The definition of Eligible Retirement Plan also applies in the case of a distribution to a surviving Spouse, or to a Spouse or former Spouse who is the Alternate Payee under a QDRO.

To the extent any portion of an Eligible Rollover Distribution is attributable to Roth Deferrals (as defined in Section 3.02(c)(2)(v)), an Eligible Retirement Plan with respect to such portion of the distribution shall include only another designated Roth account of the Participant or a Roth IRA. To the extent any portion of an Eligible Rollover Distribution is attributable to After-Tax Employee Contributions, an Eligible Retirement Plan with respect to such portion of the distribution shall include only an individual retirement account or annuity described in Code §408(a) or (b) or a qualified Defined Contribution Plan described in Code §401(a) or §403(a) that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not includible in gross income.

- (3) **Direct Rollover.** A Direct Rollover is a payment made directly from the Plan to the Eligible Retirement Plan specified by the Participant. The Plan Administrator may develop reasonable procedures for accommodating Direct Rollover requests.
- (b) **Direct Rollover notice.** A Participant entitled to an Eligible Rollover Distribution must receive a written explanation of his/her right to a Direct Rollover, the tax consequences of not making a Direct Rollover, and if applicable, any available special income tax elections. The notice must be provided within 30 –180 days prior to the Participant's Annuity Starting Date in the same manner as described in Section 7.03(b). The Direct Rollover notice must be provided to all Participants, unless the total amount the Participant will receive as a distribution during the calendar year is expected to be less than \$200.

If a Participant terminates employment and is eligible for a distribution which is not subject to Participant consent, and the Participant does not respond to the Direct Rollover notice indicating whether a Direct Rollover is desired and the name of the Eligible Retirement Plan to which the Direct Rollover is to be made, the Plan Administrator may distribute the Participant's entire vested Account Balance in the form of an Automatic Rollover (pursuant to Section 7.05). If a distribution would qualify for Automatic Rollover, the Direct Rollover notice must describe the procedures for making an Automatic Rollover, including the name, address, and telephone number of the IRA trustee and information regarding IRA maintenance and withdrawal fees and how the IRA funds will be invested. The Direct Rollover notice also must describe the timing of the Automatic Rollover and the Participant's ability to affirmatively opt out of the Automatic Rollover.

- (c) **Direct Rollover by non-Spouse beneficiary.** The Plan must permit a non-Spouse beneficiary (as defined in Code §401(a)(9)(E)) to make a direct rollover of an eligible rollover distribution to an individual retirement account under Code §408(a) or an individual retirement annuity under Code §408(b) that is established on behalf of the designated beneficiary and that will be treated as an inherited IRA pursuant to the provisions of Code §402(c)(11). A non-Spouse rollover will be subject to the direct rollover requirements under Code §401(a)(31), the rollover notice requirements under Code §402(f) or the mandatory withholding requirements under Code §3405(c).
- (d) **Direct Rollover of non-taxable amounts.** Notwithstanding any other provision of the Plan, an Eligible Rollover Distribution may include the portion of any distribution that is not includible in gross income. For this purpose, an Eligible Retirement Plan includes a Defined Contribution or Defined Benefit Plan qualified under Code §401(a) and a tax-sheltered annuity plan under Code §403(b), provided the rollover is accomplished through a direct rollover and the recipient Eligible Retirement Plan separately accounts for any amounts attributable to the rollover of any nontaxable distribution and earnings thereon.
- (e) **Rollovers to Roth IRA.** A Participant or beneficiary (including a non-spousal beneficiary to the extent permitted under subsection (c) above), may rollover an Eligible Rollover Distribution (as defined in subsection (a)(1) above) to a Roth

IRA, provided the Participant (or beneficiary) satisfies the requirements for making a Roth contribution under Code §408A(c)(3)(B). Any amounts rolled over to a Roth IRA will be included in gross income to the extent such amounts would have been included in gross income if not rolled over (as required under Code §408A(d)(3)(A)). For purposes of this subsection (e), the Plan Administrator is not responsible for assuring the Participant (or beneficiary) is eligible to make a rollover to a Roth IRA.

#### 7.05 **Automatic Rollover.**

- (a) **Automatic Rollover requirements.** If a Participant is entitled to an Involuntary Cash-Out Distribution (as defined in subsection (b) below), and the Participant does not elect to receive a distribution of such amount (either as a Direct Rollover to an Eligible Retirement Plan or as a direct distribution to the Participant), then the Plan Administrator may pay the distribution in a Direct Rollover to an individual retirement plan (IRA) designated by the Plan Administrator. (The Automatic Rollover provisions under this subsection (a) apply to any Involuntary Cash-Out Distribution for which the Participant fails to consent to a distribution, without regard to whether the Participant can be located. See Section 6.10(c) for alternatives if the Participant cannot be located after a reasonable diligent search.). For purposes of applying the Automatic Rollover provisions under this Section 7.05, a Participant's Roth Deferral Account and the Participant's other Accounts are treated as accounts held under separate plans. (See Treas. Reg. §1.401(k)-1(f)(4)(ii).)
- (b) **Involuntary Cash-Out Distribution.** An Involuntary Cash-Out Distribution is any distribution that is made from the Plan without the Participant's consent. Unless elected otherwise under AA §9-2(a)(3), an Involuntary Cash-Out Distribution, for purposes of applying the Automatic Rollover requirements under this Section 7.05 does not include any amounts below \$1,000. (See Section 7.03 for the Participant consent requirements with respect to distributions under the Plan.) The Plan Administrator may decide whether or not to provide for an Automatic Rollover for a distribution if it is reasonably expected (at the time of the distribution) that the total amount the Participant will receive as a distribution during the calendar year will total less than \$200.
- (c) **Treatment of Rollover Contributions.** Unless elected otherwise under AA §9-2(a)(5), for purposes of determining whether a mandatory distribution is greater than \$1,000, the portion of the Participant's distribution attributable to any Rollover Contribution is excluded.

#### 7.06 **Distribution Upon Termination of Employment.** Subject to the required minimum distribution provisions under Section 8, a Participant who terminates employment for any reason (other than death) is entitled to receive a distribution of his/her vested Account Balance in accordance with this Section 7.06. (See Section 7.07 for the applicable rules when a Participant dies before distribution of his/her vested Account Balance is completed.)

- (a) **Account Balance not exceeding Cash-Out threshold.** If a Participant's vested Account Balance does not exceed \$5,000 (or other Cash-Out threshold designated under AA §9-2(a)(2)) at the time of distribution, the only distribution option available under the Plan is a lump sum option. The Participant will be eligible to receive a distribution of his/her vested Account Balance as of the date selected in AA §9-3(b).
- (b) **Account Balance exceeding Cash-Out threshold.** If a Participant's vested Account Balance exceeds \$5,000 (or other Cash-Out threshold designated under AA §9-2(a)(2)) at the time of distribution, the Participant may elect to receive a distribution of his/her vested Account Balance in any form permitted under AA §9-1. The Participant will be eligible to receive a distribution of his/her vested Account Balance as of the date selected in AA §9-3(a). The Employer may elect to accelerate the distribution to Employees upon special circumstances, such as termination after attainment of Normal Retirement Age or other special circumstances.

#### 7.07 **Distribution Upon Death.** Subject to the Required Minimum Distribution rules in Section 8, a Participant's vested Account Balance will be distributed to the Participant's Beneficiary(ies) in accordance with this Section 7.07. (See subsection (c) below for rules regarding the determination of Beneficiaries upon the death of the Participant.) The form of benefit payable with respect to a deceased Participant will depend on whether the Participant dies before or after distribution of his/her Account Balance has commenced.

- (a) **Death after commencement of benefits.** If a Participant begins receiving a distribution of his/her benefits under the Plan, and subsequently dies prior to receiving the full value of his/her vested Account Balance, the remaining benefit will continue to be paid to the Participant's Beneficiary(ies) in accordance with the form of payment that has already commenced. If a Participant commences distribution prior to death only with respect to a portion of his/her Account Balance, then the rules in subsection (b) below apply to the rest of the Account Balance.
- (b) **Death before commencement of benefits.** If a Participant dies before commencing distribution of his/her benefits under the Plan, the form and timing of any death benefits will depend on whether the value of the death benefit exceeds \$5,000 (or other threshold designated under AA §9-2(a)(2)).



- (1) **Death benefit not exceeding \$5,000.** If the value of the death benefit does not exceed \$5,000, such benefit will be paid to the Participant's Beneficiary(ies) in a single sum as soon as administratively feasible following the Participant's death.
- (2) **Death benefit exceeding \$5,000.** If the value of the death benefit exceeds \$5,000, such benefit will be paid in a lump sum as soon as administratively feasible following the Participant's death. However, the death benefit may be payable in a different form if prescribed by the Participant's Beneficiary designation, or the Beneficiary, before a lump sum payment of the benefit is made, elects to receive the distribution in an alternative form of benefit permitted under Section 7.01.

In no event will any death benefit be paid in a manner that is inconsistent with the Required Minimum Distribution rules under Section 8. The Beneficiary of any pre-retirement death benefit described in this subsection (b) may postpone the commencement of the death benefit to a date that is not later than the latest commencement date permitted under Section 8.

- (c) **Determining a Participant's Beneficiary.** The determination of a Participant's (or Beneficiary's, if applicable) Beneficiary(ies) to receive any death benefits under the Plan will be based on the Participant's (or Beneficiary's, if applicable) Beneficiary designation under the Plan. If a Participant (or Beneficiary, if applicable) does not designate a Beneficiary to receive the death benefits under the Plan, distribution will be made to the default Beneficiaries, as set forth in subsection (3) below.
  - (1) **Post-retirement death benefit.** If a Participant dies after commencing distribution of benefits under the Plan (but prior to receiving a distribution of his/her entire vested Account Balance under the Plan), the Beneficiary of any post-retirement death benefit is determined in accordance with the Beneficiary selected under the distribution option in effect prior to death.
  - (2) **Pre-retirement death benefit.** If a Participant dies before commencing distribution of his/her benefits under the Plan, the surviving Spouse (determined at the time of the Participant's death) will be treated as the sole Beneficiary, unless:
    - (i) there is a valid contrary Beneficiary designation;
    - (ii) there is no surviving Spouse (determined under applicable laws at the time of Participant's death); or
    - (iii) the Spouse makes a valid disclaimer.
  - (3) **Default beneficiaries.** To the extent a Beneficiary has not been named by the Participant, and is not designated under the terms of the Investment Arrangement(s), this Plan, or the Adoption Agreement to receive all or any portion of the deceased Participant's death benefit, such amount shall be distributed to the Participant's surviving Spouse (if the Participant was married at the time of death) who shall be considered the designated Beneficiary. If a Participant is legally divorced, the former Spouse is not considered the default Beneficiary. If the Participant does not have a surviving Spouse at the time of death, distribution will be made to the Participant's surviving children (including legally adopted children, but not including step-children), as designated Beneficiaries, in equal shares. If the Participant has no surviving children, distribution will be made to the Participant's estate. The Employer may modify the default beneficiary rules described in this subparagraph under AA §9-5(a).
  - (4) **Identification of Beneficiaries.** The Plan Administrator may request proof of the Participant's death and may require the Beneficiary to provide evidence of his/her right to receive a distribution from the Plan in any form or manner the Plan Administrator may deem appropriate. The Plan Administrator's determination of the Participant's death and of the right of a Beneficiary to receive payment under the Plan shall be conclusive. If a distribution is to be made to a minor or incompetent Beneficiary, payments may be made to the person's legal guardian or conservator recognized under state law, or custodian in accordance with the Uniform Gifts to Minors Act or similar law as permitted under the laws of the state where the Beneficiary resides. The Plan Administrator or Trustee will not be liable for any payments made in accordance with this subsection (4) and will not be required to make any inquiries with respect to the competence of any person entitled to benefits under the Plan. (See Section 9.03 for a special one-year marriage rule that may apply under AA §9-5(b).)
  - (5) **Death of Beneficiary.** Unless specified otherwise in the Participant's (or Beneficiary's, if applicable) Beneficiary designation form or under AA §9-5, if a Beneficiary does not predecease the Participant but dies before distribution of the death benefit is made to the Beneficiary, the death benefit will be paid to the Beneficiary's estate. If the Participant and the Participant's Beneficiary die simultaneously, and the Participant's

Beneficiary designation form does not address simultaneous death, the determination of the death beneficiary will be determined under any state simultaneous death laws, to the extent applicable. If no applicable state law applies, the death benefit will be paid to the contingent beneficiaries named under the Participant's beneficiary designation. If there are no contingent beneficiaries, the death benefit will be paid to the Participant's default beneficiaries, as described in subsection (3) above.

- (6) **Divorce from Spouse.** Except as otherwise provided in an Investment Arrangement, and unless designated otherwise under AA §9-5(c), if a Participant designates his/her Spouse as Beneficiary and subsequent to such Beneficiary designation, the Participant and Spouse are divorced, the designation of the Spouse as Beneficiary under the Plan is automatically rescinded unless specifically provided otherwise under a divorce decree or QDRO, or unless the Participant enters into a new Beneficiary designation naming the prior Spouse as Beneficiary. In addition, the provisions under this subsection (6) will not apply if the Participant has entered into a Beneficiary designation that specifically overrides the provisions of this subsection (6).

- (d) **Slayer Rule.** Notwithstanding anything to the contrary in the Plan, if the Plan Administrator receives notice prior to distribution of a Participant's vested Account that an individual is responsible for the death of such Participant, then no payment of benefits with respect to such Participant will be made under any provision of the Plan to such individual. An individual will be treated as being responsible for the death of a Participant for purposes of the foregoing sentence only if, by virtue of such individual's involvement in the death of the Participant, such individual's entitlement to any interest in assets of the deceased could be denied (whether or not there is in fact any such entitlement) under any applicable state law, including, without limitation, laws governing intestate succession, wills, jointly-owned property, bonds, and life insurance. For purposes of the Plan, any such responsible individual will be deemed to have predeceased the Participant. The Plan Administrator shall withhold distribution of benefits otherwise payable under the Plan for such period of time as is necessary or appropriate under the circumstances to make a determination with regard to the application of this section.

**7.08 Distribution to Disabled Employees.** Unless elected otherwise under AA §9-4, no special distribution rules apply to Disabled Employees. However, the Employer may elect in AA §9-4 to permit a distribution at an earlier date for Disabled Employees.

**7.09 Qualified Distributions for Retired Public Safety Officers.** If permitted under separate administrative procedures, a Participant who is an eligible retired public safety officer may elect, after separation from service, to have qualified health insurance premiums deducted from amounts to be distributed from the Plan that would otherwise be includible in gross income, and to have such amounts paid directly to the insurer or group health plan. The distribution may be excluded from the Participant's gross income to the extent that the aggregate amount of the distribution does not exceed the lesser of the amount used to pay the qualified health insurance premiums of the Participant, the Participant's spouse, and the Participant's dependents (as defined in Code §152), or \$3,000, determined by aggregating all distributions with respect to the Participant that are used to pay qualified health insurance premiums from all eligible retirement plans of the Employer as defined in Code §414(d).

- (a) **Qualified health insurance premiums.** The term "qualified health insurance premiums" means premiums for coverage for the Participant, the Participant's spouse, and the Participant's dependents (as defined in Code §152) by an accident or health insurance plan (including under a self-insured plan) or qualified long-term care insurance contract (within the meaning of Code §7702B(b)).
- (b) **Eligible retired public safety officer.** The term "eligible retired public safety officer" means an individual who separated from service, either by reason of disability or after attainment of Normal Retirement Age, as a public safety officer with the Employer. For this purpose, a public safety officer is an individual serving the Employer in an official capacity, with or without compensation, as a law enforcement officer, a firefighter, a chaplain, or a member of a rescue squad or ambulance crew.

**7.10 In-Service Distributions.** The Employer may elect under AA §10 to permit in-service distributions under the Plan. Except to the extent provided under subsection (a) below, if an in-service distribution is not specifically permitted under AA §10, a Participant may not receive a distribution from the Plan until termination of employment, death or disability.

- (a) **After-Tax Employee Contributions and Rollover Contributions.** Unless designated otherwise under AA §10-2, a Participant may withdraw at any time, upon written request, all or any portion of his/her Account Balance attributable to After-Tax Employee Contributions or Rollover Contributions. No forfeiture will occur solely as a result of an Employer's withdrawal of After-Tax Employee Contributions.
- (b) **Employer Contributions and Matching Contributions.** The Employer may elect under AA §10 the extent to which in-service distributions will be permitted from Employer Contributions (including Matching Contributions, if applicable) under the Plan. If permitted under AA §10 of the Profit Sharing Plan Adoption Agreement, Employer Contributions may be withdrawn upon the occurrence of a specified event (such as attainment of a designated age or the occurrence of a Hardship, as defined in subsection (e) below). In addition, a Participant may withdraw his/her Employer

Contributions (and Matching Contributions, if applicable) upon the completion of a certain number of years, provided no distribution solely on account of years may be made with respect to Employer Contributions that have been accumulated in the Plan for less than 2 years, unless the Participant has been a Participant in the Plan for at least 5 years. (See Section 6.09 for special vesting rules that apply if a Participant takes an in-service distribution prior to becoming 100% vested in such contributions.)

For Plan Years beginning after January 1, 2007, if the Plan is a pension plan (e.g., a money purchase plan or if the Plan holds transferred assets from a money purchase plan), a Participant may not receive an in-service distribution of his/her vested Account Balance prior to the earlier of the attainment of Normal Retirement Age or age 62 (to the extent permitted under AA §10-1 or AA §10-2).

- (c) **Salary Deferrals under Grandfathered 401(k) Arrangement.** If the Plan qualifies as a Grandfathered 401(k) Arrangement, as designated under AA §2-3 of the Profit Sharing Adoption Agreement, any Salary Deferrals (including any earnings on such amounts) generally may not be distributed prior to the Participant's severance from employment, death, or disability. However, the Employer may elect under AA §10 to permit an in-service distribution of such amounts upon attainment of a specified age (no earlier than age 59½, upon a Hardship (as defined in subsection (e) below) or upon a Qualified Reservist Distribution, as defined under subsection (d) below.

If Normal Retirement Age or Early Retirement Age is earlier than age 59½ and an in-service distribution is permitted upon attainment of Normal Retirement Age or Early Retirement Age from Salary Deferrals, the Normal Retirement Age and/or Early Retirement Age will be deemed to be age 59½ for purposes of determining eligibility to distribute Salary Deferrals.

- (d) **Penalty-free withdrawals for individuals called to active duty.** Effective September 11, 2001, the distribution provisions applicable to Salary Deferrals include a Qualified Reservist Distribution, as defined in subsection (1) below. If a Participant takes a Qualified Reservist Distribution, such distributions will not be subject to the 10% penalty tax under Code §72(t). A Qualified Reservist Distribution is only available if permitted under AA §10-1.

- (1) **Qualified Reservist Distribution.** For purposes of this subsection (d), a Qualified Reservist Distribution means any distribution to an individual if:

- (i) such distribution is from amounts attributable to elective deferrals described in Code §402(g)(3)(A) or (C) or Code §501(c)(18)(D)(iii),
- (ii) such individual was (by reason of being a member of a reserve component (as defined in §101 of Title 37 of the United States Code)) ordered or called to active duty for a period in excess of 179 days or for an indefinite period, and
- (iii) such distribution is made during the period beginning on the date of such order or call, and ending at the close of the active duty period.

- (2) **Active duty.** A Qualified Reservist Distribution will only be available for individuals who are ordered or called into active duty after September 11, 2001.

- (e) **Hardship distribution.** The Employer may elect under AA §10-1 or AA §10-2 of the Profit Sharing Plan Adoption Agreement to authorize an in-service distribution upon the occurrence of a Hardship event. A Hardship distribution of Salary Deferrals must meet the requirements of a safe harbor Hardship as described under subsection (1) below. For other contribution types, the Employer may elect to apply the safe harbor Hardship rules under subsection (1) below or the non-safe harbor Hardship provisions under subsection (2) below.

- (1) **Safe harbor Hardship distribution.** To qualify for a safe harbor Hardship, a Participant must demonstrate an immediate and heavy financial need, as described in subsection (i) below, and the distribution must be necessary to satisfy such need, as described in subsection 0 below.

- (i) **Immediate and heavy financial need.** To be considered an immediate and heavy financial need, the Hardship distribution must be made to satisfy one of the following financial needs:
  - (A) to pay expenses incurred or necessary for medical care (as described in Code §213(d)) of the Participant, the Participant's Spouse or dependents (determined without regard to whether the expenses exceed 7.5% of adjusted gross income);
  - (B) for the purchase (excluding mortgage payments) of a principal residence for the Participant;

- (C) for payment of tuition and related educational fees (including room and board) for the next 12 months of post-secondary education for the Participant, the Participant's Spouse, children or dependents;
- (D) to prevent the eviction of the Participant from, or a foreclosure on the mortgage of, the Participant's principal residence;
- (E) to pay funeral or burial expenses for the Participant's deceased parent, Spouse, child or dependent;
- (F) to pay expenses to repair damage to the Participant's principal residence that would qualify for a casualty loss deduction under Code § 165 (determined without regard to whether the loss exceeds the 10% of adjusted gross income limit); or
- (G) for any other event that the IRS recognizes as a safe harbor Hardship distribution event under ruling, notice or other guidance of general applicability.

For purposes of determining eligibility of a Hardship distribution under this subsection (i), a dependent is determined under Code § 152. However, for taxable years beginning on or after January 1, 2005, the determination of dependent for purposes of tuition and education fees under subsection (C) above will be made without regard to Code § 152(b)(1), (b)(2), and (d)(1)(B), and the determination of dependent for purposes of funeral or burial expenses under subsection (E) above will be made without regard to Code § 152(d)(1)(B).

A Participant must provide the Plan Administrator with a written request for a Hardship distribution. The Plan Administrator may require written documentation, as it deems necessary, to sufficiently document the existence of a proper Hardship event.

- (ii) **Distribution necessary to satisfy need.** A distribution will be considered as necessary to satisfy an immediate and heavy financial need of the Participant if:
  - (A) The distribution is not in excess of the amount of the immediate and heavy financial need (including amounts necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the distribution);
  - (B) The Participant has obtained all available distributions, other than Hardship distributions, and all nontaxable loans under the Plan and all plans maintained by the Employer; and
  - (C) The Participant is suspended from making Salary Deferrals (and After-Tax Employee Contributions) for at least 6 months after the receipt of the Hardship distribution.
- (2) **Non-safe harbor Hardship distribution.** The Employer may elect in AA § 10-1(e) or AA § 10-2(e) of the Profit Sharing Plan Adoption Agreement to permit Participants to take a Hardship distribution without satisfying the requirements of subsection (1) above.
  - (i) **Immediate and heavy financial need.** For purposes of determining whether a Hardship exists under this subsection (2), the same Hardship distribution events described in subsection (1)(i) will qualify as a Hardship distribution event under this subsection (2). The Employer may modify the permissible Hardship distribution events under AA § 10-3(f) of the Profit Sharing Plan Adoption Agreement.
  - (ii) **Distribution necessary to satisfy need.** A Hardship distribution under this subsection (2) need not satisfy the requirements under subsection (1)(ii) above. Instead, all relevant facts and circumstances are considered to determine whether the Employee has other resources reasonably available to relieve or satisfy the need. For this purpose, resources include assets of the Employee's Spouse and minor children that are reasonably available to the Employee. In addition, the amount withdrawn for hardship may include amounts necessary to pay federal, state or local income taxes, or penalties reasonably anticipated to result from the distribution.

The Employer or Plan Administrator may rely upon the Employee's written representation that the need cannot be reasonably relieved through the following sources:

- (A) Reimbursement or compensation by insurance;

- (B) Liquidation of the Employee's assets;
- (C) Cessation of Salary Deferrals or After-Tax Employee Contributions under the Plan;
- (D) Other currently available distributions or nontaxable loans from the Plan or any other plan maintained by the Employer (or any other employer);
- (E) Borrowing from commercial sources on reasonable commercial terms in an amount sufficient to satisfy the need.

The Employer or Plan Administrator may not rely upon the written representation under this subsection (ii) if the Employer has actual knowledge to the contrary.

- (3) **Amount available for Hardship distribution.** A Participant may receive a Hardship distribution of any portion of his/her vested Employer Contribution Account or Matching Contribution Account (including earnings thereon), as permitted under AA §10. A Participant may receive a Hardship distribution of Salary Deferrals provided such distribution, when added to other Hardship distributions from Salary Deferrals, does not exceed the total Salary Deferrals the Participant has made to the Plan (increased by income allocable to such Salary Deferrals as of the later of December 31, 1988 or the end of the last Plan Year ending before July 1, 1989).
- (4) **Availability to terminated Employees.** If a Hardship distribution is permitted under AA §10-1 or AA §10-2, a Participant may take such a Hardship distribution after termination of employment to the extent no other distribution is available from the Plan.
- (5) **Application of Hardship distributions rules with respect to primary beneficiaries.** If elected under AA §10-3(e), if the Plan otherwise permits Hardship distributions based on the safe harbor hardship provisions under subsection (1), the existence of an immediate and heavy financial need under subsection (1)(i) may be determined with respect to a primary beneficiary under the Plan. For this purpose, a primary beneficiary is an individual who is named as a beneficiary under the Plan and has an unconditional right to all or a portion of a Participant's Account Balance upon the death of the Participant. Hardship distributions with respect to primary beneficiaries under this subsection (5) are limited to Hardship distributions on account of medical expenses, educational expenses and funeral expenses (as described in subsections (1)(i)(A), (1)(i)(C) and (1)(i)(E), above)). Any Hardship distribution with respect to a primary beneficiary must satisfy all the other requirements applicable to Hardship distributions under subsection (e).

**7.11 Sources of Distribution.** Except as otherwise provided in the Investment Arrangement, and unless provided otherwise in separate administrative provisions adopted by the Plan Administrator, in applying the distribution provisions under this Section 7, distributions will be made on a pro rata basis from all Accounts from which a distribution is permitted. Alternatively, the Plan Administrator may permit Participants to direct the Plan Administrator as to which Account the distribution is to be made. Regardless of a Participant's direction as to the source of any distribution, the tax effect of such a distribution will be governed by Code §72 and the regulations thereunder.

- (a) **Exception for Hardship withdrawals.** If the Plan permits a Hardship withdrawal from both Salary Deferrals (including Roth Deferrals) and Employer Contributions, a Hardship distribution will first be treated as having been made from a Participant's Employer Contribution Account and then from the Employer's Matching Contribution Account, to the extent such Hardship distribution is available with respect to such Accounts. Only when all available amounts have been exhausted under the Participant's Employer Contribution Account and/or Matching Contribution Account will a Hardship distribution be made from a Participant's Pre-Tax Salary Deferral Account and/or Roth Deferral Account. (See subsection (b) below for the ordering rules for distributions from the Pre-Tax Salary Deferral and Roth Deferral Accounts.) The Plan Administrator may modify the ordering rules under this subsection (a) under separate administrative procedures.
- (b) **Roth Deferrals.** If a Participant has both a Pre-Tax Salary Deferral Account and a Roth Deferral Account, withdrawals and loans from such Accounts will be made in accordance with this subsection (b).
  - (1) **Distributions and withdrawals.** Unless designated otherwise under AA §6A-5 of the Grandfathered 401(k) Plan Adoption Agreement or separate administrative procedures, if a Participant has both a Pre-Tax Salary Deferral Account and a Roth Deferral Account, the Participant may designate the extent to which a distribution or withdrawal of Salary Deferrals will come from the Pre-Tax Salary Deferral Account or the Roth Deferral Account. Alternatively, the Employer may provide under AA §6A-5 of the Grandfathered 401(k) Plan Adoption Agreement (or under separate administrative procedures) that any distribution or withdrawal of Salary Deferrals will be made on a pro rata basis from the Pre-Tax Salary Deferral Account and the Roth Deferral Account.

Alternatively, the Employer may designate any other order of distribution and withdrawals under AA §6A-5 or separate administrative procedures.

- (2) **Distribution of Excess Deferrals.** Unless designated otherwise under AA §6A-5 of the Grandfathered 401(k) Plan Adoption Agreement or separate administrative procedures, if a Participant has both a Pre-Tax Salary Deferral Account and a Roth Deferral Account, and the Plan is required to make a corrective distribution of Excess Deferrals to such Participant, the Participant may designate whether the Plan will make such corrective distribution of Excess Deferrals from the Pre-Tax Salary Deferral Account or the Roth Deferral Account. Alternatively, the Employer may elect under AA §6A-5 of the Grandfathered 401(k) Plan Adoption Agreement (or under separate administrative procedures) that corrective distributions of Salary Deferrals to correct Excess Deferrals will be made pro rata from the Pre-Tax Salary Deferral Account and Roth Deferral Account or first from the Pre-Tax Salary Deferral Account or first from the Roth Deferral Account.

Unless designated otherwise under separate administrative procedures, if a Participant is permitted to designate the extent to which a corrective distribution is made from the Pre-Tax Salary Deferral Account or the Roth Deferral Account, and the Participant fails to designate the appropriate Account by the date the corrective distribution is made from the Plan, such corrective distribution may be withdrawn equally from both the Pre-Tax Salary Deferral Account and the Roth Deferral Account, or the Employer may withdraw such amounts first from either the Pre-Tax Salary Deferral Account or the Roth Deferral Account.

- (c) **In-kind distributions.** Nothing in this Section 7 precludes the Plan Administrator from making a distribution in the form of property, or other in-kind distribution. If the Plan invests in Annuity Contracts, the Plan Administrator may make a distribution in the form of distributed Annuity Contracts. An in-kind distribution is only available to the extent such investments are held in the Participant's Account at the time of the distribution. This subsection does not give any Participant the right to request an in-kind distribution if not otherwise authorized by the Plan Administrator.

- 7.12 Correction of Qualification Defects.** Nothing in this Section 7 precludes the Plan Administrator from making a distribution to a Participant to correct a qualification defect consistent with the correction procedures under the IRS' voluntary compliance programs. Thus, for example, if an Employee is permitted to enter the Plan prior to his/her proper Entry Date under Section 2.03(b) and the Plan Administrator determines that a corrective distribution is a proper means of correcting the operational violation, nothing in this Section 7 would prevent the Plan from making such corrective distribution. Any such distribution must be made in accordance with the correction procedures applicable under the IRS' voluntary correction programs under Rev. Proc. 2013-12 (or successive guidance).

**SECTION 8**  
**REQUIRED MINIMUM DISTRIBUTIONS**

**8.01** **Required Minimum Distributions.** Unless specified otherwise under Appendix A of the Adoption Agreement, the provisions of this Section apply to calendar years beginning on or after January 1, 2003. A Participant's entire interest under the Plan will be distributed, or begin to be distributed, to the Participant no later than the Participant's Required Beginning Date (as defined in Section 8.05(e)). All distributions required under this Section 8 will be determined and made in accordance with the regulations under Code §401(a)(9) and the minimum distribution incidental benefit requirement of Code §401(a)(9)(G). For purposes of applying the required minimum distribution rules under this Section 8, any distribution made in a form other than a lump sum must be made over one of the following periods (or a combination thereof):

- (a) the life of the Participant;
- (b) the life of the Participant and a Designated Beneficiary;
- (c) a period certain not extending beyond the life expectancy of the Participant; or
- (d) a period certain not extending beyond the joint and last survivor life expectancy of the Participant and a Designated Beneficiary.

**8.02** **Death of Participant before required distributions begin.** If the Participant dies before required distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

- (a) **Surviving Spouse is sole Designated Beneficiary.** Unless designated otherwise under AA §10-4, if the Participant's surviving Spouse is the Participant's sole Designated Beneficiary, the surviving Spouse may elect to take distributions under the five-year rule (as described in Section 8.06(a) below) or under the life expectancy method. If the life expectancy method applies, distributions to the surviving Spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained age 70-1/2, if later.
- (b) **Surviving Spouse is not the sole Designated Beneficiary.** Unless designated otherwise under AA §10-4, if the Participant's surviving Spouse is not the Participant's sole Designated Beneficiary, the Designated Beneficiary may elect to take distributions under the five-year rule (as described in Section 8.06(a) below) or under the life expectancy method. If the life expectancy method applies, then distributions to the Designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died. If the Designated Beneficiary does not elect to commence distributions by December 31 of the calendar year immediately following the calendar year in which the Participant dies, a complete distribution must be made by December 31 of the calendar year containing the fifth anniversary of the Participant's death. See Section 8.06(a) below.
- (c) **No Designated Beneficiary.** If there is no Designated Beneficiary as of the date of the Participant's death who remains a Beneficiary as of September 30 of the year immediately following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.
- (d) **Death of surviving Spouse.** If the Participant's surviving Spouse is the Participant's sole Designated Beneficiary and the surviving Spouse dies after the Participant but before distributions to the surviving Spouse begin, this Section 8.02 (other than subsection (a) above) will apply as if the surviving Spouse were the Participant.

For purposes of this Section 8.02 and AA §10-4, unless subsection (d) above applies, distributions are considered to begin on the Participant's Required Beginning Date. If subsection (d) above applies, distributions are considered to begin on the date distributions are required to begin to the surviving Spouse under subsection (a) above. If distributions under an annuity purchased from an insurance company irrevocably commence to the participant before the Participant's Required Beginning Date (or to the Participant's surviving Spouse before the date distributions are required to begin to the surviving Spouse under subsection (a) above), the date distributions are considered to begin is the date distributions actually commence.

**8.03** **Required Minimum Distributions during Participant's lifetime.**

- (a) **Amount of Required Minimum Distribution for each Distribution Calendar Year.** During the Participant's lifetime, the minimum amount that will be distributed for each Distribution Calendar Year is the lesser of:
  - (1) the quotient obtained by dividing the Participant's Account Balance by the distribution period set forth in the Uniform Lifetime Table found in Treas. Reg. §1.401(a)(9)-9, Q&A-2, using the Participant's age as of the Participant's birthday in the Distribution Calendar Year; or

- (2) if the Participant's sole Designated Beneficiary for the Distribution Calendar Year is the Participant's Spouse, the quotient obtained by dividing the Participant's Account Balance by the number in the Joint and Last Survivor Table set forth in Treas. Reg. §1.401(a)(9)-9, Q&A-3, using the Participant's and Spouse's attained ages as of the Participant's and Spouse's birthdays in the Distribution Calendar Year.
- (b) **Lifetime Required Minimum Distributions continue through year of Participant's death.** Required Minimum Distributions will be determined under this subsection (b) beginning with the first Distribution Calendar Year and continuing up to, and including, the Distribution Calendar Year that includes the Participant's date of death.

#### 8.04 **Required Minimum Distributions After Participant's Death.**

- (a) **Death on or after date required distributions begin.**
- (1) **Participant survived by Designated Beneficiary.** If the Participant dies on or after the date required distributions begin and there is a Designated Beneficiary, the minimum amount that will be distributed for each Distribution Calendar Year after the year of the Participant's death is the quotient obtained by dividing the Participant's Account Balance by the longer of the remaining life expectancy of the Participant or the remaining life expectancy of the Participant's Designated Beneficiary, determined as follows:
- (i) The Participant's remaining life expectancy is calculated in accordance with the Single Life Table found in Treas. Reg. §1.401(a)(9)-9, Q&A-1, using the age of the Participant in the year of death, reduced by one for each subsequent year.
- (ii) If the Participant's surviving Spouse is the Participant's sole Designated Beneficiary, the remaining life expectancy of the surviving Spouse is calculated using the Single Life Table found in Treas. Reg. §1.401(a)(9)-9, Q&A-1, for each Distribution Calendar Year after the year of the Participant's death using the surviving Spouse's age as of the Spouse's birthday in that year. For Distribution Calendar Years after the year of the surviving Spouse's death, the remaining life expectancy of the surviving Spouse is calculated using the age of the surviving Spouse as of the Spouse's birthday in the calendar year of the Spouse's death, reduced by one for each subsequent calendar year.
- (iii) If the Participant's surviving Spouse is not the Participant's sole Designated Beneficiary, the Designated Beneficiary's remaining life expectancy is calculated under the Single Life Table using the age of the Designated Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.
- (2) **No Designated Beneficiary.** If the participant dies on or after the date required distributions begin and there is no Designated Beneficiary as of the Participant's date of death who remains a Designated Beneficiary as of September 30 of the year after the year of the Participant's death, the minimum amount that will be distributed for each Distribution Calendar Year after the year of the Participant's death is the quotient obtained by dividing the Participant's Account Balance by the Participant's remaining life expectancy under the Single Life Table calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.
- (b) **Death before date required distributions begin.**
- (1) **Participant survived by Designated Beneficiary.** Unless designated otherwise under AA §10-4, if the Participant dies before the date required distributions begin and there is a Designated Beneficiary, the minimum amount that will be distributed for each Distribution Calendar Year after the year of the Participant's death is the quotient obtained by dividing the Participant's Account Balance by the remaining life expectancy of the Participant's Designated Beneficiary, determined as provided in subsection (a) above.
- (2) **No Designated Beneficiary.** If the Participant dies before the date distributions begin and there is no Designated Beneficiary as of the date of death of the Participant who remains a Designated Beneficiary as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest must be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.
- (3) **Death of surviving Spouse before distributions to surviving Spouse are required to begin.** If the Participant dies before the date distributions begin, the Participant's surviving Spouse is the Participant's sole Designated Beneficiary, and the surviving Spouse dies before distributions are required to begin to the surviving Spouse under Section 8.02(a), this subsection (b) will apply as if the surviving Spouse were the Participant.



**8.05 Definitions.**

- (a) **Designated Beneficiary.** A Beneficiary designated by the Participant (or the Plan), whose life expectancy may be taken into account to calculate minimum distributions, pursuant to Code §401(a)(9) and Treas. Reg. §1.401(a)(9)-4.
- (b) **Distribution Calendar Year.** A calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first Distribution Calendar Year is the calendar year immediately preceding the calendar year that contains the Participant's Required Beginning Date. For distributions beginning after the Participant's death, the first Distribution Calendar Year is the calendar year in which distributions are required to begin pursuant to Section 8.02. The Required Minimum Distribution for the Participant's first Distribution Calendar Year will be made on or before the Participant's Required Beginning Date. The Required Minimum Distribution for other Distribution Calendar Years, including the Required Minimum Distribution for the Distribution Calendar Year in which the Participant's Required Beginning Date occurs, will be made on or before December 31 of that Distribution Calendar Year.
- (c) **Life expectancy.** For purposes of determining a Participant's Required Minimum Distribution amount, life expectancy is computed using one of the following tables, as appropriate: (1) Single Life Table, (2) Uniform Life Table, or (3) Joint and Last Survivor Table found in Treas. Reg. §1.401(a)(9)-9, Q&A-1.
- (d) **Account Balance.** For purposes of determining a Participant's Required Minimum Distribution, the Participant's Account Balance is determined based on the Account Balance as of the last Valuation Date in the calendar year immediately preceding the Distribution Calendar Year (the "valuation calendar year"), increased by the amount of any contributions or forfeitures allocated to the Account Balance as of dates in the calendar year after the Valuation Date, and decreased by distributions made in the calendar year after the Valuation Date. The Account Balance for the valuation calendar year includes any amounts rolled over or transferred to the Plan either in the valuation calendar year or in the Distribution Calendar Year, if distributed or transferred in the valuation calendar year.
- (e) **Required Beginning Date.** Unless designated otherwise under AA §10-4, a Participant's Required Beginning Date under the Plan is April 1 that follows the end of the calendar year in which the later of the following two events occurs:
- (1) the Participant attains age 70½; or
  - (2) the Participant terminates employment.

A Participant may begin in-service distributions prior to his/her Required Beginning Date only to the extent authorized under Section 7.10 and AA §10. However, if this Plan were amended to add the Required Beginning Date rules under this subsection (e), a Participant who attained age 70½ prior to January 1, 1999 (or, if later, January 1 following the date the Plan is first amended to contain the Required Beginning Date rules under this subsection (e)) may receive in-service minimum distributions in accordance with the terms of the Plan in existence prior to such amendment.

**8.06 Special Rules.**

- (a) **Election to apply 5-year rule to required distributions after death.** If the Participant dies before distributions begin and there is a Designated Beneficiary, the Employer may elect under AA §10-4, instead of applying the provisions of Sections 8.02 and 8.04, to require the Participant's entire interest to be distributed to the Designated Beneficiary by December 31 of the calendar year containing the fifth anniversary of the Participant's death. If the Participant's surviving Spouse is the Participant's sole Designated Beneficiary and the surviving Spouse dies after the Participant but before distributions to either the Participant or the surviving Spouse begin, this election will apply as if the surviving Spouse were the Participant.
- (b) **Election to allow Participants or Beneficiaries to elect 5-year rule.** If a Participant or Designated Beneficiary is permitted under AA §10-4 to elect whether to apply the life expectancy rule under Section 8.02 above or the five year rule under subsection (a) above, the election must be made no later than the earlier of September 30 of the calendar year in which distribution would be required to begin under Section 8.02 or by September 30 of the calendar year which contains the fifth anniversary of the Participant's (or, if applicable, surviving Spouse's) death. If neither the Participant nor Beneficiary makes an election under this paragraph, distributions will be made in accordance with the five-year rule under subsection (a) above, unless the Employer specifies otherwise under AA §10-4(b).
- (c) **Forms of Distribution.** Unless the Participant's interest is distributed in the form of an annuity purchased from an insurance company or in a lump sum on or before the Required Beginning Date, as of the first Distribution Calendar Year distributions will be made in accordance with Sections 8.02 and 8.04. If the Participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Code §401(a)(9) and the regulations.

- (d) **Treatment of trust beneficiaries as Designated Beneficiaries.** If a trust is properly named as a Beneficiary under the Plan, the beneficiaries of the trust will be treated as the Designated Beneficiaries of the Participant solely for purposes of determining the distribution period under this Section 8 with respect to the trust's interests in the Participant's vested Account Balance. The beneficiaries of a trust will be treated as Designated Beneficiaries for this purpose only if, during any period during which required minimum distributions are being determined by treating the beneficiaries of the trust as Designated Beneficiaries, the following requirements are met:
- (1) the trust is a valid trust under state law, or would be but for the fact there is no corpus;
  - (2) the trust is irrevocable or will, by its terms, become irrevocable upon the death of the Participant;
  - (3) the beneficiaries of the trust who are beneficiaries with respect to the trust's interests in the Participant's vested Account Balance are identifiable from the trust instrument; and
  - (4) the Plan Administrator receives the documentation described in subsection (e)(1) below.

If the foregoing requirements are satisfied and the Plan Administrator receives such additional information as it may request, the Plan Administrator may treat such beneficiaries of the trust as Designated Beneficiaries.

(e) **Special rules applicable to trust beneficiaries.**

(1) **Information that must be supplied to Plan Administrator.**

- (i) **Required minimum distribution before death where Spouse is sole beneficiary.** If a Participant designates a trust as the beneficiary of his/her entire benefit and the Participant's Spouse is the sole beneficiary of the trust, the Participant must provide the information under (A) or (B) below to satisfy the information requirements under subsection (d)(4) above.
  - (A) The Participant must provide to the Plan Administrator a copy of the trust instrument and agree that if the trust instrument is amended at any time in the future, the Participant will, within a reasonable time, provide to the Plan Administrator a copy of each such amendment; or
  - (B) The Participant must:
    - (I) provide to the Plan Administrator a list of all of the beneficiaries of the trust (including contingent and remaindermen beneficiaries with a description of the conditions on their entitlement sufficient to establish that the Spouse is the sole beneficiary) for purposes of Code §401(a)(9);
    - (II) certify that, to the best of the Participant's knowledge, the list under subsection (I) above is correct and complete and that the requirements of subsection (d) above are satisfied;
    - (III) agree that, if the trust instrument is amended at any time in the future, the Participant will, within a reasonable time, provide to the Plan Administrator corrected certifications to the extent that the amendment changes any information previously certified; and
    - (IV) agree to provide a copy of the trust instrument to the Plan Administrator upon demand.
- (ii) **Required minimum distribution after death.** In order to satisfy the documentation requirement of subsection (d)(4) above for required minimum distributions after the death of the Participant (or Spouse in a case to which Treas. Reg. §.401(a)(9)-3, Q&A-5 applies), the trustee of the trust must satisfy the requirements of subsection (A) or (B) below by October 31 of the calendar year immediately following the calendar year in which the Participant died.
  - (A) The trustee of the trust must:
    - (I) provide the Plan Administrator with a final list of all beneficiaries of the trust (including contingent and remaindermen beneficiaries with a description of the conditions on their entitlement) as of September 30 of the calendar year following the calendar year of the Participant's death;

- (II) certify that, to the best of the trustee's knowledge, the list in subsection (I) above is correct and complete and that the requirements of subsection (d) above are satisfied; and
  - (III) agree to provide a copy of the trust instrument to the Plan Administrator upon demand.
- (B) The trustee of the trust must provide the Plan Administrator with a copy of the actual trust document for the trust that is named as a beneficiary of the Participant under the Plan as of the Participant's date of death.
- (2) **Relief for discrepancy.** If required minimum distributions are determined based on the information provided to the Plan Administrator in certifications or trust instruments described in subsection (1) above, the Plan will not fail to satisfy Code §401(a)(9) merely because the actual terms of the trust instrument are inconsistent with the information in those certifications or trust instruments previously provided to the Plan Administrator, provided the Plan Administrator reasonably relied on the information provided and the required minimum distributions for calendar years after the calendar year in which the discrepancy is discovered are determined based on the actual terms of the trust instrument.

**8.07** **Transitional Rule.** Notwithstanding the other requirements of this Section 8, distribution on behalf of any Employee may be made in accordance with all of the following requirements (regardless of when such distribution commences):

- (a) The distribution by the Plan is one that would not have disqualified the Plan under Code §401(a)(9) as in effect prior to amendment by the Deficit Reduction Act of 1984;
- (b) The distribution is in accordance with a method of distribution designated by the Participant whose interest in the Plan is being distributed or, if the Participant is deceased, by a Beneficiary of such Participant;
- (c) Such designation was in writing, was signed by the Participant or the beneficiary, and was made before January 1, 1984;
- (d) The Participant had accrued a benefit under the Plan as of December 31, 1983; and
- (e) The method of distribution designated by the Participant or the beneficiary specifies the time at which distribution will commence, the period over which distributions will be made, and in the case of any distribution upon the Participant's death, the beneficiaries of the Participant listed in order of priority.

A distribution upon death will not be covered by this transitional rule unless the information in the designation contains the required information described above with respect to the distributions to be made upon the death of the Participant.

For any distribution which commences before January 1, 1984, but continues after December 31, 1983, the Participant, or the Beneficiary, to whom such distribution is being made, will be presumed to have designated the method of distribution under which the distribution is being made if the method of distribution was specified in writing and the distribution satisfies the requirements in subsections (a) - (e) above.

If a designation is revoked any subsequent distribution must satisfy the requirements of Code §401(a)(9) and the proposed regulations thereunder. If a designation is revoked subsequent to the date distributions are required to begin, the Plan must distribute by the end of the calendar year following the calendar year in which the revocation occurs the total amount not yet distributed which would have been required to have been distributed to satisfy Code §401(a)(9) and the proposed regulations thereunder, but for the TEFRA §242(b)(2) election. For calendar years beginning after December 31, 1988, such distributions must meet the minimum distribution incidental benefit requirements. Any changes in the designation will be considered to be a revocation of the designation. However, the mere substitution or addition of another Beneficiary (one not named in the designation) under the designation will not be considered to be a revocation of the designation, so long as such substitution or addition does not alter the period over which distributions are to be made under the designation, directly or indirectly (for example, by altering the relevant measuring life). In the case in which an amount is transferred or rolled over from one plan to another plan, the rules in Treas. Reg. §1.401(a)(9)-8, Q&A-14 and Q&A-15 shall apply.

**8.08** **Modification of Minimum Distribution Rules Relating to Qualified Longevity Annuity Contracts.** The following provisions modify the required minimum distribution rules under this Section 8 of the Plan to conform the rules to final Treasury Regulation §1.401(a)(9)-6 relating to the purchase of Qualifying Longevity Annuity Contracts (QLACs). The Plan will apply the provisions consistent with the requirements under the Treas. Reg. §§1.401(a)(9)-5 and 1.401(a)(9)-6, as amended.

- (a) The following provisions modify the required minimum distribution rules under this Section 8 of the Plan to conform the rules to final Treasury Regulation §1.401(a)(9)-6 relating to the purchase of Qualifying Longevity Annuity

Contracts (QLACs). The Plan will apply the provisions consistent with the requirements under the Treas. Reg. §§1.401(a)(9)-5 and 1.401(a)(9)-6, as amended.

(b) **Effective/Applicability Dates.**

- (1) **General effective dates.** This Section 8.08 applies to contracts purchased on or after July 2, 2014. If on or after July 2, 2014 an existing contract is exchanged for a contract that satisfies the requirements of this Section 8.08, the new contract will be treated as purchased on the date of the exchange, and the fair market value of the contract that is exchanged for a QLAC will be treated as a premium paid with respect to the QLAC.
- (2) **Delayed applicability date for requirement that contract state that it is intended to be QLAC.** An annuity contract purchased before January 1, 2016, will not fail to be a QLAC merely because the contract does not satisfy the requirement of subsection (d)(1)(vi), provided that:
  - (i) When the contract (or a certificate under a group annuity contract) is issued, the Employee is notified that the annuity contract is intended to be a QLAC; and
  - (ii) The contract is amended (or a rider, endorsement or amendment to the certificate is issued) no later than December 31, 2016, to state that the annuity contract is intended to be a QLAC.

(c) **Account Balance for Determining Minimum Distributions.** For purposes of determining a Participant's Required Minimum Distribution as described under this Section 8.08 of the Plan, the Participant's Account Balance as defined under Section 8.05(d) of the Plan, does not include the value of any Qualifying Longevity Annuity Contract (QLAC), described under subsection (d) below and Treas. Reg. §1.401(a)(9)-6, Q&A - 17, that is held under the Plan.

(d) **Rules Applicable to Qualifying Longevity Annuity Contracts.**

- (1) **Definition of Qualifying Longevity Annuity Contracts.** A Qualifying Longevity Annuity Contract (QLAC) is an annuity contract that is purchased from an insurance company for an Employee and that, in accordance with the rules of application of this Article II and Treas. Reg. §1.401(a)(9)-6, Q&A - 17, satisfies each of the following requirements:
  - (i) Premiums for the contract satisfy the requirements of subsection (2) of this subsection (d);
  - (ii) The contract provides that distributions under the contract must commence not later than a specified annuity starting date that is no later than the first day of the month next following the 85<sup>th</sup> anniversary of the Employee's birth;
  - (iii) The contract provides that, after distributions under the contract commence, those distributions must satisfy the requirements of this Article and Treas. Reg. §1.401(a)(9) (other than the requirement that annuity payments commence on or before the Required Beginning Date);
  - (iv) The contract does not make available any commutation benefit, cash surrender right, or other similar feature;
  - (v) No benefits are provided under the contract after the death of the employee other than the benefits described in Subsection (3) of this subsection (d);
  - (vi) When the contract is issued, the contract (or a rider or endorsement with respect to that contract) states that the contract is intended to be a QLAC; and
  - (vii) The contract is not a variable contract under Code §817, an indexed contract, or a similar contract, except to the extent provided by the Commissioner of the Internal Revenue Service in revenue rulings, notices, or other guidance published in the Internal Revenue Bulletin.

- (2) **Limitations on premiums.**
- (i) **In general.** The premiums paid with respect to the contract on a date satisfy the requirements of this subsection (2) if they do not exceed the lesser of the dollar limitation in subsection (ii) below or the percentage limitation in subsection (iii) below.
- (ii) **Dollar limitation.** The dollar limitation is an amount equal to the excess of:
- (A) \$125,000 (as adjusted under Section (d)(2) of Treas. Reg. §1.401(a)(9)-6, Q&A - 17), over
- (B) The sum of:
- (I) The premiums paid before that date with respect to the contract, and
- (II) The premiums paid on or before that date with respect to any other contract that is intended to be a QLAC and that is purchased for the Employee under the Plan, or any other plan, annuity, or account described in Code §§ 401(a), 403(a), 403(b), or 408 or eligible governmental plan under Code §457(b).
- (iii) **Percentage limitation.** The percentage limitation is an amount equal to the excess of:
- (A) 25 percent of the Employee's Account Balance under the Plan (including the value of any QLAC held under the plan for the Employee) as of that date, determined in accordance with Treas. Reg. §1.401(a)(9)-6, Q&A - 17 (d)(1)(iii), over
- (B) The sum of:
- (I) The premiums paid before that date with respect to the contract, and
- (II) The premiums paid on or before that date with respect to any other contract that is intended to be a QLAC and that is held or was purchased for the employee under the plan.
- (3) **Payments after death of the Employee.**
- (i) **Surviving spouse is sole beneficiary.**
- (A) **Death on or after annuity starting date.** If the Employee dies on or after the annuity starting date for the contract, and the Employee's surviving spouse is the sole beneficiary under the contract, then except as provided in Treas. Reg. §1.401(a)(9)-6, Q&A - 17 (c)(4), the only benefit permitted to be paid after the Employee's death is a life annuity payable to the surviving spouse where the periodic annuity payment is not in excess of 100 percent of the periodic annuity payment that is payable to the Employee.
- (B) **Death before annuity starting date.**
- (I) **Amount of annuity.** If the employee dies before the annuity starting date and the employee's surviving spouse is the sole beneficiary under the contract then, except as provided in paragraph in Treas. Reg. §1.401(a)(9)-6, Q&A - 17 (c)(4), the only benefit permitted to be paid after the Employee's death is a life annuity payable to the surviving spouse where the periodic annuity payment is not in excess of 100 percent of the periodic annuity payment that would have been payable to the Employee as of the date that benefits to the surviving spouse commence. However, the annuity is permitted to exceed 100 percent of the periodic annuity payment that would have been payable to the employee to the extent necessary to satisfy the requirement to provide a Qualified Preretirement Survivor Annuity.
- (II) **Commencement date for annuity.** Any life annuity payable to the surviving spouse under Subsection (I) above must commence no later than the date on which the annuity payable to the Employee would have commenced under the contract if the Employee had not died.
- (ii) **Surviving spouse is not sole beneficiary.**

- (A) **Death on or after annuity starting date.** If the Employee dies on or after the annuity starting date for the contract and the Employee's surviving spouse is not the sole beneficiary under the contract then, except as provided in Treas. Reg. §1.401(a)(9)-6, Q&A - 17 (c)(4), the only benefit permitted to be paid after the Employee's death is a life annuity payable to the designated beneficiary where the periodic annuity payment is not in excess of the applicable percentage (determined under paragraph Treas. Reg. §1.401(a)(9)-6, Q&A - 17 (c)(2)(iii)) of the periodic annuity payment that is payable to the Employee.
- (B) **Death before annuity starting date.**
- (I) **Amount of annuity.** If the Employee dies before the annuity starting date and the Employee's surviving spouse is not the sole beneficiary under the contract then, except as provided in Treas. Reg. §1.401(a)(9)-6, Q&A - 17 (c)(4), the only benefit permitted to be paid after the Employee's death is a life annuity payable to the designated beneficiary where the periodic annuity payment is not in excess of the applicable percentage (determined under Treas. Reg. §1.401(a)(9)-6, Q&A - 17(c)(2)(iii)) of the periodic annuity payment that would have been payable to the Employee as of the date that benefits to the designated beneficiary commence under this subsection (I)
- (II) **Commencement date for annuity.** In any case in which the employee dies before the annuity starting date, any life annuity payable to a designated beneficiary under this subsection (II) must commence by the last day of the calendar year immediately following the calendar year of the Employee's death.
- (4) **Rules of application.**
- (i) **Rules relating to premiums.**
- (A) **Reliance on representations.** For purposes of the limitation on premiums described in Subsections (2)(ii) and (2)(iii) above, unless the Plan Administrator has actual knowledge to the contrary, the Plan Administrator may rely on an Employee's representation (made in writing or such other form as may be prescribed by the Commissioner of the Internal revenue Service) of the amount of the premiums described in subsections (2)(ii)(B)(II) and (2)(iii)(B)(II) above, but only with respect to premiums that are not paid under a plan, annuity, or contract that is maintained by the Employer or Related Employer.
- (B) **Consequences of excess premiums.**
- (I) **General Rule.** If an annuity contract fails to be a QLAC solely because a premium for the contract exceeds the limits under subsection (II) below, then the contract is not a QLAC beginning on the date that premium payment is made unless the excess premium is returned to the non-QLAC portion of the Employee's account in accordance with Treas. Reg. §1.401(a)(9)-6, Q&A - 17 (d)(1)(ii)(B). If the contract fails to be a QLAC, then the value of the contract may not be disregarded under A-3(d) of Treas. Reg. §1.401(a)(9)-5 as of the date on which the contract ceases to be a QLAC.
- (II) **Correction in year following year of excess.** If the excess premium is returned (either in cash or in the form of a contract that is not intended to be a QLAC) to the non-QLAC portion of the Employee's account by the end of the calendar year following the calendar year in which the excess premium was originally paid, then the contract will not be treated as exceeding the limits under this subsection (II) at any time, and the value of the contract will not be included in the Employee's Account Balance. If the excess premium (including the fair market value of an annuity contract that is not intended to be a QLAC, if applicable) is returned to the non-QLAC portion of the Employee's account after the last valuation date for the calendar year in which the excess premium was originally paid, then the Employee's account balance for that calendar year must be increased to reflect that excess premium in the same manner as an Employee's Account Balance is increased under Treas. Reg. §1.401(a)(9)-7, A-2 to reflect a rollover received after the last valuation date.
- (III) **Return of excess premium not a commutation benefit.** If the excess premium is returned to the non-QLAC portion of the Employee's account as described in Treas. Reg.

§1.401(a)(9)-6, Q&A - 17 (d)(1)(ii)(B), it will not be treated as a violation of the requirement in subsection (d)(1)(iv) that the contract not provide a commutation benefit.

- (C) **Application of 25-percent limit.** For purposes of the 25-percent limit under subsection (2)(iii)(A) above, an Employee's Account Balance on the date on which premiums for a contract are paid is the account balance as of the last valuation date preceding the date of the premium payment, adjusted as follows. The Account Balance is increased for contributions allocated to the account during the period that begins after the valuation date and ends before the date the premium is paid, and decreased for distributions made from the account during that period.
- (ii) **Dollar and age limitations subject to adjustments.**
- (A) **Dollar limitation.** In the case of calendar years beginning on or after January 1, 2015, the \$125,000 amount under subsection (2)(ii)(A) above will be adjusted at the same time and in the same manner as the limits are adjusted under Code §415(d), except that the base period shall be the calendar quarter beginning July 1, 2013, and any increase under this subsection that is not a multiple of \$10,000 will be rounded to the next lowest multiple of \$10,000.
- (B) **Age limitation.** The maximum age set forth in subsection (1)(ii) above may be adjusted to reflect changes in mortality, with any such adjusted age to be prescribed by the Commissioner of the Internal Revenue Service in revenue rulings, notices, or other guidance published in the Internal Revenue Bulletin.
- (C) **Prospective application of adjustments.** If a contract fails to be a QLAC because it does not satisfy the dollar limitation in subsection (2)(ii) above, or the age limitation in subsection (1)(ii) above, any subsequent adjustment that is made pursuant to Subsections (A) or (B) above will not cause the contract to become a QLAC.
- (iii) **Determination of whether contract is intended to be a QLAC.** If a contract fails to be a QLAC at any time for a reason other than an excess premium described in Treas. Reg. §1.401(a)(9)-6, Q&A - 17 (d)(1)(ii), then as of the date of purchase the contract will not be treated as a QLAC (for purposes of A-3(d) of Treas. Reg. §1.401(a)(9)-5), or as a contract that is intended to be a QLAC as of the date of purchase.
- (iv) **Group annuity contract certificates.** The requirement under subsection (d)(1)(vi) above, that the contract state that it is intended to be a QLAC when issued is satisfied if a certificate is issued under a group annuity contract and the certificate, when issued, states that the Employee's interest under the group annuity contract is intended to be a QLAC.

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**SECTION 9**  
**SPOUSAL CONSENT RULES**

- 9.01** **Application of Joint and Survivor Annuity Rules.** As a Governmental Plan, the Qualified Joint and Survivor Annuity rules under Code §§401(a)(11) and 417 do not apply to the Plan. The Employer may elect to require spousal consent for Plan distributions under AA §9-2(b).
- 9.02** **Spousal consent.** If the Employer elects under AA §9-2(b) to require spousal consent to a Plan distribution, the Spouse's consent will be required with respect to a distribution as designated in AA §9-2(b). A Spouse's consent, if required, must be provided pursuant to a Qualified Election. For this purpose, a Qualified Election is a written election signed by both the Participant and the Participant's Spouse that specifically acknowledges the effect of the election. The Spouse's consent must be witnessed by a plan representative or notary public. If the Qualified Election permits the Participant to change a payment form or Beneficiary designation without any further consent by the Spouse, the Qualified Election must acknowledge that the Spouse has the right to limit consent to a specific Beneficiary, and a specific form of benefit, as applicable, and that the Spouse voluntarily elects to relinquish either or both of such rights.
- 9.03** **One-year marriage rule.** The Employer may elect under AA §9-5(b), for purposes of identifying a Beneficiary under Section 7.07(c) and for purposes of applying the spousal consent rules under this Section 9, that an individual will not be considered the surviving Spouse of the Participant if the Participant and the surviving Spouse have not been married for the entire one-year period ending on the date of the Participant's death.



**SECTION 10**  
**PLAN ACCOUNTING AND INVESTMENTS**

**10.01** **Participant Accounts.** The Plan Administrator will maintain a separate Account for each Participant to reflect the Participant's entire interest under the Plan. The Plan Administrator may maintain any (or all) of the following separate sub-Accounts:

- Employer Contribution Account
- Matching Contribution Account
- After-Tax Employee Contribution Account
- Rollover Contribution Account
- Transfer Account.

In addition, if this Plan qualifies as a Grandfathered 401(k) Arrangement (as designated under AA §2-3 of the Profit Sharing Plan Adoption Agreement), the Plan Administrator may also maintain the following separate Accounts:

- Pre-Tax Salary Deferral Account
- Roth Deferral Account
- Roth Rollover Contribution Account
- In-Plan Roth Conversion Account

The Plan Administrator may establish other Accounts, as it deems necessary, for the proper administration of the Plan.

**10.02** **Valuation of Accounts.** A Participant's portion of the Trust assets is determined as of each Valuation Date under the Plan. The value of a Participant's Account consists of the fair market value of the Participant's share of the Trust assets. The Trustee must value Plan assets at least annually. The Trustee's determination of the value of Trust assets shall be final and conclusive.

- (a) **Periodic valuation.** The Employer may elect under AA §11-1 or may elect operationally to value assets on a periodic basis. The Trustee and the Plan Administrator may adopt reasonable procedures for performing such valuations.
- (b) **Daily valuation.** The Employer may elect under AA §11-1 or may elect operationally to value assets on a daily basis. The Plan Administrator may adopt reasonable procedures for performing such valuations. Unless otherwise set forth in the written procedures, a daily valued Plan will have its assets valued at the end of each business day during which the New York Stock Exchange is open. The Plan Administrator has authority to interpret the provisions of this Plan in the context of a daily valuation procedure. This includes, but is not limited to, the determination of the value of the Participant's Account for purposes of Participant loans, distribution and consent rights, and corrective distributions.
- (c) **Interim valuations.** The Plan Administrator may request the Trustee to perform interim valuations.

**10.03** **Adjustments to Participant Accounts.** Unless the Plan Administrator adopts other reasonable administrative procedures, as of each Valuation Date under the Plan, each Participant's Account is adjusted in the following manner.

- (a) **Distributions and forfeitures from a Participant's Account.** A Participant's Account will be reduced by any distributions, forfeitures and other reductions from the Account since the previous Valuation Date.
- (b) **Life insurance premiums and dividends.** A Participant's Account will be reduced by the amount of any life insurance premium payments under the Plan made for the benefit of the Participant since the previous Valuation Date. The Account will be credited with any dividends or credits paid on any life insurance policy held by the Trust for the benefit of the Participant.
- (c) **Contributions and forfeitures allocated to a Participant's Account.** A Participant's Account will be credited with any contribution, forfeiture or other additions allocated to the Participant since the previous Valuation Date.
- (d) **Net income or loss.** A Participant's Account will be adjusted for any net income or loss in accordance with any reasonable procedures that the Plan Administrator may establish. Such procedures may be reflected in a funding agreement governing the applicable investments under the Plan. To the extent the Plan Administrator does not establish separate written procedures, net income or loss will be allocated to Participants' Accounts in accordance with the following provisions.
  - (1) **Net income or loss attributable to General Trust Account.** To the extent a Participant's Account is invested as part of a General Trust Account, such Account is adjusted for its allocable share of net income or loss experienced by the General Trust Account. The net income or loss of the General Trust Account is allocated to the Participant Accounts in the ratio that each Participant's Account bears to all Accounts, based on the value of each Participant's Account as of the prior Valuation Date, as adjusted in subsections (a) - (c) above. In

determining Participant Account Balances as of the prior Valuation Date, the Employer may apply a weighted average method that credits each Participant's Account with a portion of the contributions made since the prior Valuation Date. The Plan's investment procedures may designate the specific type(s) of contributions eligible for a weighted allocation of net income or loss and may designate alternative methods for determining the weighted allocation. If the Employer elects to apply a weighted average method, such method will be applied uniformly to all Participant Accounts under the General Trust Account.

- (2) **Net income or loss attributable to a Directed Account.** If the Participant or Beneficiary is entitled to direct the investment of all or part of his/her Account (see Section 10.07), the Account (or the portion of the Account which is subject to such direction) will be maintained as a Directed Account, which reflects the value of the directed investments as of any Valuation Date. The assets held in a Directed Account may be (but are not required to be) segregated from the other investments held in the Trust. Net income or loss attributable to the investments made by a Directed Account is allocated to such Account in a manner that reasonably reflects the investment experience of such Directed Account. Where a Directed Account reflects segregated investments, the manner of allocating net income or loss shall not result in a Participant (or Beneficiary) being entitled to distribution from the Directed Account that exceeds the value of such Account as of the date of distribution.

**10.04 Share or unit accounting.** The Plan's investment procedures may provide for share or unit accounting to reflect the value of Accounts, if such method is appropriate for the investments allocable to such Accounts.

**10.05 Suspense accounts.** The Plan's investment procedures also may provide for special valuation procedures for suspense accounts that are properly established under the Plan.

**10.06 Investments under the Plan.**

- (a) **Investment options.** The person(s) responsible for the investment of Plan assets is authorized to invest Plan assets in any prudent investment. Investment options include, but are not limited to, the following:
- common and preferred stock or other equity securities (including stock bought and sold on margin);
  - corporate bonds;
  - open-end or closed-end mutual funds (including funds for which a Volume Submitter Sponsor, Trustee, or affiliate serves as investment advisor or other capacity);
  - money market accounts;
  - certificates of deposit;
  - debentures;
  - commercial paper;
  - put and call options;
  - limited partnerships;
  - mortgages;
  - U.S. Government obligations, including U.S. Treasury notes and bonds;
  - real and personal property having a ready market;
  - life insurance or annuity policies;
  - commodities;
  - savings accounts;
  - notes; and
  - securities issued by the Trustee and/or its affiliates, as permitted by law.
- (b) **Investment of tax deductible Employee contributions in life insurance and collectibles.** No portion of any voluntary, tax deductible Employee contributions being held under the Plan (or any earnings thereon) may be invested in life insurance contracts or, as with any Participant-directed investment, in tangible personal property characterized by the IRS as a collectible.

**10.07 Participant-directed investments.** Unless otherwise indicated in the Adoption Agreement or in separate procedures, and except as otherwise required in an Investment Arrangement, each Participant shall have the exclusive right, in accordance with the provisions of the Plan, to direct the investment of all or a portion of the amounts allocated to the separate Accounts of the Participant under the Plan. (A reference to Participant under this Section 10.07 also applies to any Beneficiary or Alternate Payee eligible to direct investments under the Plan.)

- (a) **Limits on participant investment direction.** The Employer may elect under AA §C-1 or under separate investment procedures to limit Participant direction of investment to specific types of contributions or with respect to specific

investment options. The terms of an Investment Arrangement may impose additional limitations. In no case may Participants direct that investments be made in collectibles, other than U.S. Government or State issued gold and silver coins. (See Section 10.03(d)(2) for rules regarding allocation of net income or loss to a Directed Account.)

- (b) **Failure to direct investment.** If Participant direction of investments is permitted, the Plan Administrator will designate how accounts will be invested in the absence of proper affirmative direction from the Participant. The Plan or Plan Administrator may designate a default fund under the Plan on behalf of Participants who have been identified by the Plan Administrator as having not specified investment choices under the Plan.

**10.08 Investment in Life Insurance.** A group or individual life insurance policy purchased by the Plan may be issued on the life of a Participant, a Participant's Spouse, a Participant's child or children, a family member of the Participant, or any other individual with an insurable interest. If this Plan is a money purchase plan, a life insurance policy may only be issued on the life of the Participant. A life insurance policy includes any type of policy, including a second-to-die policy, provided that the holding of a particular type of policy is not prohibited under rules applicable to qualified plans.

Any premiums on life insurance held for the benefit of a Participant will be charged against such Participant's vested Account Balance. Unless directed otherwise, the Plan Administrator will reduce each of the Participant's Accounts under the Plan equally to pay premiums on life insurance held for such Participant's benefit. Any premiums paid for life insurance policies must satisfy the incidental life insurance rules under subsection (a) below.

- (a) **Incidental Life Insurance Rules.** Any life insurance purchased under the Plan must meet the following requirements:
- (1) **Ordinary life insurance policies.** The aggregate premiums paid for ordinary life insurance policies (i.e., policies with both nondecreasing death benefits and nonincreasing premiums) for the benefit of a Participant must be at any time less than 50% of the aggregate amount of Employer Contributions (including Salary Deferrals) and forfeitures that have been allocated to the Account of such Participant.
  - (2) **Life insurance policies other than ordinary life.** The aggregate premiums paid for term, universal or other life insurance policies (other than ordinary life insurance policies) for the benefit of a Participant shall not at any time exceed 25% of the aggregate amount of Employer Contributions (including Salary Deferrals) and forfeitures that have been allocated to the Account of such Participant.
  - (3) **Combination of ordinary and other life insurance policies.** The sum of one-half (½) of the aggregate premiums paid for ordinary life insurance policies plus all the aggregate premiums paid for any other life insurance policies for the benefit of a Participant shall not at any time exceed 25% of the aggregate amount of Employer Contributions (including Salary Deferrals) and forfeitures which have been allocated to the Account of such Participant.
  - (4) **Exception for certain Profit Sharing Plans.** If the Plan is a Profit Sharing Plan, the limitations in this Section do not apply to the extent life insurance premiums are paid only with Employer Contributions and forfeitures that have been accumulated in the Participant's Account for at least two years or are paid with respect to a Participant who has been a Participant for at least five years. For purposes of applying this special limitation, Employer Contributions do not include any Salary Deferrals, QMACs, QNECs or Safe-Harbor Contributions under a 401(k) plan.
  - (5) **Exception for After-Tax Employee Contributions and Rollover Contributions.** The Plan Administrator also may invest, with the Participant's consent, any portion of the Participant's After-Tax Employee Contribution Account or Rollover Contribution Account in a group or individual life insurance policy for the benefit of such Participant, without regard to the incidental life insurance rules under this Section.
- (b) **Ownership of Life Insurance Policies.** The Trustee is the owner of any life insurance policies purchased under the Plan. Any life insurance policy purchased under the Plan must designate the Trustee as owner and beneficiary under the policy. The Trustee will pay all proceeds of any life insurance policies to the Beneficiary of the Participant for whom such policy is held in accordance with the distribution provisions under Section 7. In no event shall the Trustee retain any part of the proceeds from any life insurance policies for the benefit of the Plan.
- (c) **Evidence of Insurability.** Prior to purchasing a life insurance policy, the Plan Administrator may require the individual whose life is being insured to provide evidence of insurability, such as a physical examination, as may be required by the Insurer.
- (d) **Distribution of Insurance Policies.** Life insurance policies under the Plan, which are held on behalf of a Participant, must be distributed to the Participant or converted to cash upon the later of the Participant's Annuity Starting Date (as defined in Section 1.10) or termination of employment. Any life insurance policies that are held on behalf of a

terminated Participant must continue to satisfy the incidental life insurance rules under subsection (a) above. If a life insurance policy is purchased on behalf of an individual other than the Participant, and such individual dies, the Participant may withdraw any or all life insurance proceeds from the Plan, to the extent such proceeds exceed the cash value of the life insurance policy determined immediately before the death of the insured individual.

- (e) **Discontinuance of Insurance Policies.** Investments in life insurance may be discontinued at any time, either at the direction of the Trustee or other fiduciary responsible for making investment decisions. If the Plan provides for Participant direction of investments, life insurance as an investment option may be eliminated at any time by the Plan Administrator. Where life insurance investment options are being discontinued, the Plan Administrator, in its sole discretion, may offer the sale of the insurance policies to the Participant, or to another person, provided that the prohibited transaction exemption requirements prescribed by the Department of Labor are satisfied.
- (f) **Protection of Insurer.** An Insurer (as defined in Section 1.59) that issues a life insurance policy under the terms of this Section 10.08, shall not be responsible for the validity of this Plan and shall be protected and held harmless for any actions taken or not taken by the Trustee or any actions taken in accordance with written directions from the Trustee or the Employer (or any duly authorized representatives of the Trustee or Employer). An Insurer shall have no obligation to determine the propriety of any premium payments or to guarantee the proper application of any payments made by the insurance company to the Trustee.

The Insurer is not and shall not be considered a party to this Plan and is not a fiduciary with respect to the Plan solely as a result of the issuance of life insurance policies under this Section 10.08.

- (g) **No Responsibility for Act of Insurer.** Neither the Employer, the Plan Administrator nor the Trustee shall be responsible for the validity of the provisions under a life insurance policy issued under this Section 10.08 or for the failure or refusal by the Insurer to provide benefits under such policy. The Employer, the Plan Administrator and the Trustee are also not responsible for any action or failure to act by the Insurer or any other person which results in the delay of a payment under the life insurance policy or which renders the policy invalid or unenforceable in whole or in part.

**SECTION 11**  
**PLAN ADMINISTRATION AND OPERATION**

- 11.01 Plan Administrator.** The Employer is the Plan Administrator, unless the Employer designates in writing an alternative Plan Administrator. The Plan Administrator has the responsibilities described in this Section 11.
- 11.02 Designation of Alternative Plan Administrator.** The Employer may designate another person or persons as the Plan Administrator by name, by reference to the person or group of persons holding a particular position, by reference to a procedure under which the Plan Administrator is designated, or by reference to a person or group of persons charged with the specific responsibilities of Plan Administrator.
- (a) **Acceptance of responsibility by designated Plan Administrator.** If the Employer designates an alternative Plan Administrator, the designated Plan Administrator must accept its responsibilities in writing. The Employer and the designated Plan Administrator jointly will determine the time period for which the alternative Plan Administrator will serve.
- (b) **Multiple alternative Plan Administrators.** If the Employer designated more than one person as an alternative Plan Administrator, such Plan Administrators shall act by majority vote, unless the group delegates particular Plan Administrator duties to a specific person.
- (c) **Resignation or removal of designated Plan Administrator.** A designated Plan Administrator may resign by delivering a written notice of resignation to the Employer. The Employer may remove a designated Plan Administrator by delivering a written notice of removal. If a designated Plan Administrator resigns or is removed, and no new alternative Plan Administrator is designated, the Employer is the Plan Administrator.
- (d) **Employer responsibilities.** If the Employer designates an alternative Plan Administrator, the Employer will provide in a timely manner all appropriate information necessary for the Plan Administrator to perform its duties. This information includes, but is not limited to, Participant compensation data, Employee employment, service and termination information, and other information the Plan Administrator may require. The Plan Administrator may rely on the accuracy of any information and data provided by the Employer.
- (e) **Indemnification of Plan Administrator.** The Employer will indemnify, defend and hold harmless the Plan Administrator (including the individual members of any administrative committee appointed by the Employer to handle administrative functions of the Plan or any Employees who have administrative responsibility for the Plan) with respect to any liability, loss, damage or expense resulting from any act or omission (except willful misconduct or gross negligence) in their official capacities in the administration of this Plan, including attorney, accountant and advisory fees and all other expenses reasonably incurred in their defense.
- 11.03 Duties, Powers and Responsibilities of the Plan Administrator.** The Plan Administrator will administer the Plan for the exclusive benefit of the Plan Participants and Beneficiaries, and in accordance with the terms of the Plan. If the terms of the Plan are unclear, the Plan Administrator may interpret the Plan, provided such interpretation is consistent with the rules of Code §401(a) and subject to the limitations of the Investment Arrangement(s). This right to interpret the Plan is an express grant of discretionary authority to resolve ambiguities in the Plan document and to make discretionary decisions regarding the interpretation of the Plan's terms, including who is eligible to participate under the Plan, and the benefit rights of a Participant or Beneficiary. Unless an interpretation or decision is determined to be arbitrary and capricious, the Plan Administrator will not be held liable for any interpretation of the Plan terms or decision regarding the application of a Plan provision.
- (a) **Delegation of duties, powers and responsibilities.** The Plan Administrator may delegate its duties, powers or responsibilities to one or more persons. Such delegation must be in writing and accepted by the person or persons receiving the delegation. The Employer must agree to such delegation by an alternative Plan Administrator.
- (b) **Specific Plan Administrator responsibilities.** The Plan Administrator has the general responsibility to control and manage the operation of the Plan. This responsibility includes, but is not limited to, the following:
- (1) To interpret and enforce the provisions of the Plan, including those related to Plan eligibility, vesting and benefits;
  - (2) To communicate with the Trustee and other responsible persons with respect to the crediting of Plan contributions, the disbursement of Plan distributions and other relevant matters;
  - (3) To develop separate procedures (if necessary) consistent with the terms of the Plan to assist in the administration of the Plan, including the adoption of a separate or modified loan policy (see Section 13), procedures for direction of investment by Participants (see Section 10.07), procedures for determining whether domestic

relations orders are QDROs, and procedures for the determination of investment earnings to be allocated to Participants' Accounts (see Section 10.03(d));

- (4) To maintain all records necessary for tax and other administration purposes;
- (5) To furnish and to file all appropriate notices, reports and other information to Participants, Beneficiaries, the Employer, the Trustee and government agencies (as necessary);
- (6) To provide information relating to Plan Participants and Beneficiaries;
- (7) To retain the services of other persons, including investment managers, attorneys, consultants, advisers and others, to assist in the administration of the Plan;
- (8) To review and decide on claims for benefits under the Plan; and
- (9) To correct any defect or error in the operation of the Plan;

#### 11.04 Plan Administration Expenses.

- (a) **Reasonable Plan administration expenses.** All reasonable expenses related to plan administration may be paid from Plan assets, except to the extent the expenses are paid (or reimbursed) by the Employer. For this purpose, Plan expenses include, but are not limited to, all reasonable costs, charges and expenses incurred by the Trustee in connection with the administration of the Trust (including such reasonable compensation to the Trustee as may be agreed upon from time to time between the Employer or Plan Administrator and the Trustee and any fees for legal services rendered to the Trustee).
- (b) **Plan expense allocation.** The Plan Administrator may allocate plan expenses among the accounts of Plan Participants. The Plan Administrator has authority to allocate these expenses either proportionally based on the value of the Account Balances or pro rata based on the number of Participants in the Plan. The Plan Administrator will determine the proper method for allocating expenses in accordance with such reasonable nondiscriminatory rules as the Plan Administrator deems appropriate under the circumstances. Unless the Plan Administrator decides otherwise, the following expenses will be allocated to the Participant's Account relative to which the expense is incurred: distribution expenses, including those relating to lump sums, installments, QDROs, hardship, in-service and required minimum distributions; loan expenses; participant direction expenses, including brokerage fees; and benefit calculations.
- (c) **Expenses related to administration of former Employee or surviving Spouse.** The Plan may charge reasonable Plan administrative expenses to the Account of that former Employee or surviving Spouse, but only if the administrative expenses are on a pro rata basis. Under the pro rata basis, the expenses are based on the amount in each account of a former Employee or surviving Spouse receiving benefits from the Plan. The Plan Administrator may use another reasonable basis for charging the expenses.
- (d) **Reimbursement Spending Account.** The Employer may maintain a reimbursement spending account to hold certain miscellaneous amounts that are remitted to the Plan. Any amounts allocated to the reimbursement spending account will be applied to pay reasonable Plan expenses no later than the end of the Plan Year following the Plan Year in which such amounts were allocated to the reimbursement spending account and any remaining amounts held in the reimbursement spending account may be allocated to Participants as an allocation of earnings for the Plan Year. Such excess amounts held under the reimbursement spending account may be allocated in a reasonable manner. For example, such excess amounts may be allocated to all Participants under the Plan pro-rata on the basis of Account Balances or under any other reasonable method.

**11.05 Qualified Domestic Relations Orders (QDROs).** As a Governmental Plan, the requirements of Code §414(p) do not apply to the Plan. The Employer may elect under AA §C-4 to use the rules set forth below (which are patterned after the rules under Code §414(p)) for domestic relations orders or may elect under AA §C-4 or under separate administrative procedures to develop its process for addressing domestic relations orders received by the Plan.

- (a) **In general.** Upon receipt of an order which appears to be a QDRO, the Plan Administrator will notify the Participant involved and each Alternate Payee under the order. The Plan Administrator will determine whether the order is a QDRO and will notify each affected individual of such determination.
- (b) **Definitions related to Qualified Domestic Relations Orders (QDROs).**
  - (1) **QDRO.** A QDRO is a domestic relations order that creates or recognizes the existence of an Alternate Payee's right to receive, or assigns to an Alternate Payee the right to receive, all or a portion of the benefits payable with

respect to a Participant under the Plan. The QDRO must contain certain information and meet other requirements described in this Section 11.05.

- (2) **Domestic relations order.** A domestic relations order is a judgment, decree, or order (including the approval of a property settlement) that is made pursuant to state domestic relations law (including community property law).
- (3) **Alternate Payee.** An Alternate Payee must be a Spouse, former Spouse, child, or other dependent of a Participant.
- (c) **Recognition as a QDRO.** To be a QDRO, an order must be a domestic relations order (as defined in subsection (b)(2) above) that relates to the provision of child support, alimony payments, or marital property rights for the benefit of an Alternate Payee. The Plan Administrator is not required to determine whether the court or agency issuing the domestic relations order had jurisdiction to issue an order, whether state law is correctly applied in the order, whether service was properly made on the parties, or whether an individual identified in an order as an Alternate Payee is a proper Alternate Payee under state law.

A domestic relations order otherwise meeting the requirements to be a QDRO shall not fail to be treated as a QDRO solely because:

- (1) the order is issued after, or revises, another domestic relations order or QDRO; or
- (2) of the time at which the order is issued, including orders issued after the death of the Participant.

Any QDRO described in this Section 11.05 shall be subject to the same requirements and protections which apply to QDROs under Code §414(p)(7).

- (d) **Contents of QDRO.** A QDRO must contain the following information:
  - (1) the name and last known mailing address of the Participant and each Alternate Payee;
  - (2) the name of each plan to which the order applies;
  - (3) the dollar amount or percentage (or the method of determining the amount or percentage) of the benefit to be paid to the Alternate Payee; and
  - (4) the number of payments or time period to which the order applies.
- (e) **Impermissible QDRO provisions.**
  - (1) The order must not require the Plan to provide an Alternate Payee or Participant with any type or form of benefit, or any option, not otherwise provided under the Plan;
  - (2) The order must not require the Plan to provide for increased benefits (determined on the basis of actuarial value);
  - (3) The order must not require the Plan to pay benefits to an Alternate Payee that are required to be paid to another Alternate Payee under another order previously determined to be a QDRO; and
  - (4) The order must not require the Plan to pay benefits to an Alternate Payee in the form of a Qualified Joint and Survivor Annuity for the lives of the Alternate Payee and his or her subsequent Spouse.
- (f) **Immediate distribution to Alternate Payee.** Even if a Participant is not eligible to receive an immediate distribution from the Plan, an Alternate Payee may receive a QDRO benefit immediately in a lump sum, provided such distribution is consistent with the QDRO provisions.
- (g) **Fee for QDRO determination.** The Plan Administrator may condition the making of a QDRO determination on the payment of a fee by a Participant or an Alternate Payee (either directly or as a charge against the Participant's Account).
- (h) **QDRO procedure.**
  - (1) **Access to information.** The Plan Administrator will provide access to Plan and Participant benefit information sufficient for a prospective Alternate Payee to prepare a QDRO. Such information might include the summary plan description, other relevant plan documents, and a statement of the Participant's benefit entitlements. The

disclosure of this information is conditioned on the prospective Alternate Payee providing to the Plan Administrator information sufficient to reasonably establish that the disclosure request is being made in connection with a domestic relations order.

- (2) **Notifications to Participant and Alternate Payee.** The Plan Administrator will promptly notify the affected Participant and each Alternate Payee named in the domestic relations order of the receipt of the order. The Plan Administrator will send the notification to the address included in the domestic relations order. Along with the notification, the Plan Administrator will provide a copy of the Plan's procedures for determining whether a domestic relations order is a QDRO.
- (3) **Alternate Payee representative.** The prospective Alternate Payee may designate a representative to receive copies of notices and Plan information that are sent to the Alternate Payee with respect to the domestic relations order.
- (4) **Evaluation of domestic relations order.** Within a reasonable period of time, the Plan Administrator will evaluate the domestic relations order to determine whether it is a QDRO. A reasonable period will depend on the specific circumstances. The domestic relations order must contain the information described in subsection (d) above. If the order is only deficient in a minor respect, the Plan Administrator may supplement information in the order from information within the Plan Administrator's control or through communication with the prospective Alternate Payee.
  - (i) **Separate accounting.** Upon receipt of a domestic relations order, the Plan Administrator will separately account for and preserve the amounts that would be payable to an Alternate Payee until a determination is made with respect to the status of the order. During the period in which the status of the order is being determined, the Plan Administrator will take whatever steps are necessary to ensure that amounts that would be payable to the Alternate Payee, if the order were a QDRO, are not distributed to the Participant or any other person. The separate accounting requirement may be satisfied, at the Plan Administrator's discretion, by a segregation of the assets that are subject to separate accounting.
  - (ii) **Separate accounting until the end of 18-month period.** The Plan Administrator will continue to separately account for amounts that are payable under the QDRO until the end of an 18-month period. The 18-month period will begin on the first date following the Plan's receipt of the order upon which a payment would be required to be made to an Alternate Payee under the order. If, within the 18-month period, the Plan Administrator determines that the order is a QDRO, the Plan Administrator must pay the Alternate Payee in accordance with the terms of the QDRO. If, however, the Plan Administrator determines within the 18-month period that the order is not a QDRO, or, if the status of the order is not resolved by the end of the 18-month period, the Plan Administrator may pay out the amounts otherwise payable under the order to the person or persons who would have been entitled to such amounts if there had been no order. If the order is later determined to be a QDRO, the order will apply only prospectively; that is, the Alternate Payee will be entitled only to amounts payable under the order after the subsequent determination.
  - (iii) **Preliminary review.** The Plan Administrator will perform a preliminary review of the domestic relations order to determine if it is a QDRO. If this preliminary review indicates the order is deficient in some manner, the Plan Administrator will allow the parties to attempt to correct any deficiency before issuing a final decision on the domestic relations order. The ability to correct is limited to a reasonable period of time.
  - (iv) **Notification of determination.** The Plan Administrator will notify in writing the Participant and each Alternate Payee of the Plan Administrator's decision as to whether a domestic relations order is a QDRO. In the case of a determination that an order is not a QDRO, the written notice will contain the following information:
    - (A) references to the Plan provisions on which the Plan Administrator based its decision;
    - (B) an explanation of any time limits that apply to rights available to the parties under the Plan (such as the duration of any protective actions the Plan Administrator will take); and
    - (C) a description of any additional material, information, or modifications necessary for the order to be a QDRO and an explanation of why such material, information, or modifications are necessary.



- (v) **Treatment of Alternate Payee.** If an order is accepted as a QDRO, the Plan Administrator will act in accordance with the terms of the QDRO as if it were a part of the Plan. Except as designated otherwise under this subsection (v), an Alternate Payee will be considered a Beneficiary under the Plan and be afforded the same rights as a Beneficiary. The Plan Administrator will provide any appropriate disclosure information relating to the Plan to the Alternate Payee. In determining the rights of an Alternate Payee, unless designated otherwise under AA §C-4(b), the following rules apply:
- (A) **Loans.** An Alternate Payee is not permitted to take a loan from the Plan.
- (B) **Death benefits.** If an Alternate Payee dies prior to receiving the entire amount designated under the QDRO, such benefits will be paid in accordance with Section 7.07, treating the Alternate Payee as the Beneficiary. If the Alternate Payee dies without a designated Beneficiary, the benefits will be paid to the Alternate Payee's estate. Any death benefit will be paid in a single sum as soon as administratively feasible after the Alternate Payee's death.
- (C) **Direction of investments.** An Alternate Payee has the right to direct the investment of the portion of the Participant's benefit that is segregated for the Alternate Payee's benefit pursuant to a QDRO in the same manner as the Participant.

**11.06** **Claims Procedure.** The Plan Administrator may establish procedures for administering benefit claims. Such benefit claims procedures should provide claimants with a reasonable opportunity to have a full and fair review of a denied claim. The Plan Administrator is authorized to conduct an examination of the relevant facts to determine the merits of a Participant's or Beneficiary's claim for Plan benefits.

**SECTION 12**  
**TRUST AND OTHER PLAN FUNDING**

- 12.01** **Establishment of Trust or Other Funding Mechanism.** In conjunction with the establishment of this Plan, the Employer will establish and maintain a domestic Trust in the United States consisting of such sums as shall from time to time be paid to the Trustee under the Plan and such earnings, income and appreciation as may accrue thereon.

The Employer, in lieu of a Trust, may establish an alternative funding mechanism, as allowed for plans qualified under Code §401(a).

- 12.02** **Conflicting Trust Provisions.** In the event of any conflict between the terms of this Plan and any conflicting provision contained in any associated Trust, custodial account document or any document that is incorporated by reference, the terms of this Plan will govern.

- 12.03** **More than One Trustee.** If the Plan has more than one person acting as Trustee, the Trustees may allocate the Trustee responsibilities by mutual agreement. The Trustees may agree to make decisions by a majority vote or may permit any one of the Trustees to make any decision, undertake any action or execute any documents affecting this Trust without the approval of the remaining Trustees. The Trustees may agree to the allocation of responsibilities in a separate trust agreement or other binding document.

- 12.04** **Annual Valuation.** The Plan assets will be valued at least on an annual basis. The Employer may designate more frequent Valuation Dates under AA §11-1. Notwithstanding any election under AA §11-1, the Trustee and Plan Administrator may agree to value the Trust on a more frequent basis, and/or to perform an interim valuation of the Trust.

- 12.05** **Appointment of Custodian.** The Plan Administrator may appoint a Custodian to hold all or any portion of the Plan assets. A Custodian has the powers, rights and responsibilities similar to those of a Directed Trustee. The Custodian will be protected from any liability with respect to actions taken pursuant to the direction of the Trustee, Plan Administrator, the Employer, an investment manager, or other third party with authority to provide direction to the Custodian. The Employer may enter into a separate agreement with the Custodian. Such separate agreement must be consistent with the responsibilities and obligations set forth in this Plan document.

- 12.06** **Custodial Accounts, Annuity Contracts and Insurance Contracts.** As provided under Code §401(f), a custodial account, an annuity contract or a contract issued by an Insurer is treated as a qualified trust under the Plan if (i) the custodial account or contract would, except for the fact that it is not a trust, constitute a qualified trust under Code §401(a) and (ii) in the case of a custodial account the assets thereof are held by a bank (as defined in Code §408(n)) or another person who demonstrates to the IRS that the manner in which the assets are held are consistent with the requirements of Code §401(a).

No insurance contract will be purchased under the Plan unless such contract or a separate definite written agreement between the Employer and the Insurer provides that no value under contracts providing benefits under the Plan or credits determined by the Insurer (on account of dividends, earnings, or other experience rating credits, or surrender or cancellation credits) with respect to such contracts may be paid or returned to the Employer or diverted to or used for other than the exclusive benefit of the Participants or their Beneficiaries. However, any contribution made by the Employer because of a mistake of fact must be returned to the Employer within one year of the contribution.

If this Plan is funded by individual contracts that provide a Participant's benefit under the Plan, such individual contracts shall constitute the Participant's Account Balance. If this Plan is funded by group contracts, under the group annuity or group insurance contract, premiums or other consideration received by the insurance company must be allocated to Participants' accounts under the Plan.

SECTION 13  
PARTICIPANT LOANS

**13.01** Availability of Participant Loans. The Employer may elect under Appendix B of the Adoption Agreement to permit Participants to take loans from their vested Account Balance under the Plan. Participant loans may be treated as a segregated investment on behalf of each individual Participant for whom the loan is made or may be treated as a general investment of the Plan. If the Employer elects to permit loans under the Plan, the Employer may elect to use the default loan policy under this Section 13, as modified under Appendix B of the Adoption Agreement, or an outside loan policy for purposes of administering Participant loans under the Plan. If a separate written loan policy is adopted, the terms of such separate loan policy will control over the terms of this Plan with respect to the administration of any Participant loans. Any separate written loan policy must satisfy the requirements under Code §72(p) and the regulations thereunder. All loans are subject to the terms of the Investment Arrangement(s)

To receive a Participant loan, a Participant must sign (including, where applicable, using electronic or other means recognized as sufficient) a promissory note along with a pledge or assignment of the portion of the Account Balance used for security on the loan. The loan will be evidenced by a legally enforceable agreement which specifies the amount and term of the loan, and the repayment schedule.

**13.02** Must be Available in Reasonably Equivalent Manner. Participant loans must be made available to Participants in a reasonably equivalent manner. The Employer may elect under AA §B-8 to limit the availability of Participant loans to specified events. For example, the availability of Participant loans may be limited to the occurrence of a hardship event as described in Section 7.10(e)(1)(i).

**13.03** Loan Limitations. A Participant loan may not be made to the extent such loan (when added to the outstanding balance of all other loans made to the Participant) exceeds the lesser of:

- (a) \$50,000 (reduced by the excess, if any, of the Participant's highest outstanding balance of loans from the Plan during the one-year period ending on the day before the date on which such loan is made, over the Participant's outstanding balance of loans from the Plan as of the date such loan is made) or
- (b) one-half (½) of the Participant's vested Account Balance, determined as of the Valuation Date coinciding with or immediately preceding such loan, adjusted for any contributions or distributions made since such Valuation Date.

If so elected under AA §B-4, a Participant may take a loan equal to the greater of \$10,000 or 50% of the Participant's vested Account Balance. However, if a Participant takes a loan in excess of 50% of the Participant's vested Account Balance, such loan is still subject to the adequate security requirements under Section 13.06.

In applying the limitations under this Section 13.03, all plans maintained by the Employer are aggregated and treated as a single plan. In addition, any assignment or pledge of any portion of the Participant's interest in the Plan and any loan, pledge, or assignment with respect to any insurance contract purchased under the Plan will be treated as loan under this Section.

**13.04** Limit on Amount and Number of Loans. Unless elected otherwise under AA §B-5 and/or AA §B-6, or under a separate written loan policy, a Participant may not receive a Participant loan of less than \$1,000 nor may a Participant have more than one Participant loan outstanding at any time.

- (a) Loan renegotiation. Unless designated otherwise under AA §B-14, a Participant may be permitted to renegotiate a loan without violating the one outstanding loan requirement to the extent such renegotiated loan is a new loan (i.e., the renegotiated loan separately satisfies the reasonable interest rate requirement under Section 13.05, the adequate security requirement under Section 13.06, and the periodic repayment requirement under Section 13.07) and the renegotiated loan does not exceed the limitations under Section 13.03 above, treating both the replaced loan and the renegotiated loan as outstanding at the same time. However, if the term of the renegotiated loan does not end later than the original term of the replaced loan, the replaced loan may be ignored in applying the limitations under Section 13.03 above.
- (b) Participant must be creditworthy. The Plan Administrator may refuse to make a loan to any Participant who is determined to be not creditworthy. For this purpose, a Participant is not creditworthy if, based on the facts and circumstances, it is reasonable to believe that the Participant will not repay the loan. A Participant who has defaulted on a previous loan from the Plan and has not repaid such loan (with accrued interest) at the time of any subsequent loan will be treated as not creditworthy until such time as the Participant repays the defaulted loan (with accrued interest).

**13.05** Reasonable Rate of Interest. All Participant loans will be charged a reasonable rate of interest. Alternative methods for determining a reasonable rate of interest may be identified under AA §B-7 or under a separate written loan policy. The interest rate assumptions must be periodically reviewed to ensure the interest rate charged on Participant loans is reasonable.

If a Participant is in military service while he/she has an outstanding Participant loan, the applicable interest charged on such loan during the period while the Participant is in military service will not exceed 6% per year provided the Participant provides written notice and a copy of his/her call-up or extension orders to the Plan Administrator within 180 days following the Participant's termination or release from military service. For this purpose, military service is as defined in the Soldier's and Sailor's Civil Relief Act of 1940 as modified by the Servicemembers Civil Relief Act of 2003. The Participant may voluntarily waive this 6% interest limitation and the Plan Administrator may petition the court to retain the original interest rate if the ability to repay is not affected by the Participant's activation to military duty.

**13.06** **Adequate Security.** All Participant loans must be adequately secured. The Participant's vested Account Balance shall be used as security for a Participant loan provided the outstanding balance of all Participant loans made to such Participant does not exceed 50% of the Participant's vested Account Balance, determined immediately after the origination of each loan. The Plan Administrator may require a Participant to provide additional collateral to receive a Participant loan if the Plan Administrator determines such additional collateral is required to protect the interests of Plan Participants. A separate loan policy or written modifications to this loan policy may prescribe alternative rules for obtaining adequate security.

**13.07** **Periodic Repayment.** A Participant loan must provide for level amortization with payments to be made not less frequently than quarterly. A Participant loan must be payable within a period not exceeding five (5) years, unless the loan is for the purchase of the Participant's principal residence, in which case the loan may be payable within ten (10) years or such longer period that is commensurate with the repayment period permitted by commercial lenders for similar loans. Loan repayments must be made through payroll withholding, ACH and/or coupon payment.

(a) **Leave of absence.** A Participant with an outstanding Participant loan may suspend loan payments to the Plan for up to 12 months for any period during which the Participant's pay is insufficient to fully repay the required loan payments. Upon the Participant's return to employment (or after the end of the 12-month period, if earlier), the Participant's outstanding loan will be re-amortized over the remaining period of such loan to make up for the missed payments. The re-amortized loan may extend beyond the original loan term so long as the loan is paid in full by whichever of the following dates comes first:

- (1) the date which is five (5) years from the original date of the loan (or the end of the suspension, if sooner); or
- (2) the original loan repayment deadline (or the end of the suspension period, if later) plus the length of the suspension period.

Alternatively, upon a Participant's return to employment (or after the end of the 12-month period, if earlier), the Plan Administrator may allow the Participant's outstanding loan payments to resume at the same loan payment amount as of the time of the loan suspension, with a balloon payment of the remaining balance due by the earlier of (1) the date which is five (5) years from the original date of the loan (or the end of the suspension, if sooner), or (2) the original loan repayment deadline (or the end of the suspension period, if later) plus the length of the suspension period.

(b) **Military leave.** A Participant with an outstanding Participant loan also may suspend loan payments for any period such Participant is on military leave, in accordance with Code §414(u)(4). Upon the Participant's return from military leave (or the expiration of five years from the date the Participant began his/her military leave, if earlier), loan payments will recommence under the amortization schedule in effect prior to the Participant's military leave, without regard to the five-year maximum loan repayment period. Alternatively, the loan may be re-amortized to require a different level of loan payment, as long as the amount and frequency of such payments are not less than the amount and frequency under the amortization schedule in effect prior to the Participant's military leave.

**13.08** **Designation of Accounts.** A Participant loan will be treated as a segregated investment on behalf of the individual Participant for whom the loan is made or may be treated as a general investment of the Plan. Unless designated otherwise under AA §B-9 or under a separate loan procedure, loan amounts may be taken from any available contribution source under the Plan. The Plan Administrator may determine the contribution sources from which a loan is taken or may follow directions of the Participant.

Each payment of principal and interest paid by a Participant on his/her Participant loan shall be credited to the same Participant Accounts and investment funds within such Accounts from which the loan was taken.

**13.09** **Procedures for Loan Default.** Except as otherwise provided in the Investment Arrangement and in any loan agreement, and subject to applicable requirements in Code §72(p) and the regulations thereunder, the following loan default provisions will apply. A Participant will be considered to be in default with respect to a loan if any scheduled repayment with respect to such loan is not made by the end of the calendar quarter following the calendar quarter in which the missed payment was due. The Employer may apply a shorter cure period under AA §B-10.

If a Participant defaults on a Participant loan, the Plan may not offset the Participant's Account Balance until the Participant is otherwise entitled to an immediate distribution of the portion of the Account Balance which will be offset and such amount

being offset is available as security on the loan, pursuant to Section 13.06. For this purpose, a loan default is treated as an immediate distribution event to the extent the law does not prohibit an actual distribution of the type of contributions which would be offset as a result of the loan default). The Participant may repay the outstanding balance of a defaulted loan (including accrued interest through the date of repayment) at any time.

Pending the offset of a Participant's Account Balance following a defaulted loan, the following rules apply to the amount in default.

- (a) Interest continues to accrue on the amount in default until the time of the loan offset or, if earlier, the date the loan repayments are made current or the amount is satisfied with other collateral.
- (b) A subsequent offset of the amount in default is not reported as a taxable distribution, except to the extent the taxable portion of the default amount was not previously reported by the Plan as a taxable distribution.
- (c) The post-default accrued interest included in the loan offset is not reported as a taxable distribution at the time of the offset.

A separate loan policy or written modifications to this loan policy may modify the procedures for determining a loan default.

### 13.10 **Termination of Employment.**

- (a) **Offset of outstanding loan.** If permitted under the Investment Arrangement, the loan agreement and any loan policy and unless elected otherwise under AA §B-12 or if a Participant requests a Direct Rollover as allowed under Section 13.10(b), a Participant loan becomes due and payable in full immediately upon the Participant's termination of employment. Upon a Participant's termination, the Participant may repay the entire outstanding balance of the loan (including any accrued interest) within a reasonable period following termination of employment. If the Participant does not repay the entire outstanding loan balance, the Participant's vested Account Balance will be reduced by the remaining outstanding balance of the loan to the extent such Account Balance is available as security on the loan, pursuant to Section 13.06, and the remaining vested Account Balance will be distributed in accordance with the distribution provisions under Section 7. If the outstanding loan balance of a deceased Participant is not repaid, the outstanding loan balance shall be treated as a distribution to the Participant and shall reduce the death benefit amount payable to the Beneficiary under Section 7.07.
- (b) **Direct Rollover.** Unless elected otherwise under AA §B-13, upon termination of employment, a Participant may request a Direct Rollover of the loan note (provided the distribution is an Eligible Rollover Distribution as defined in Section 7.04(a)(1)) to another qualified plan which agrees to accept a Direct Rollover of the loan note. A Participant may not engage in a Direct Rollover of a loan to the extent the Participant has already received a deemed distribution with respect to such loan. (See the rules regarding deemed distributions upon a loan default under Section 13.09.)

**13.11 Mergers, Transfers or Direct Rollovers from another Plan/Change in Loan Record Keeper.** Except as otherwise provided in an Investment Arrangement and related loan agreement, and subject to applicable requirements in Code §72(p) and the regulations thereunder, any Participant loan transferred into the Plan as the result of a merger, consolidation, or plan to plan transfer, or rolled over to the Plan from another plan, shall be administered in accordance with the provisions of the note reflecting such loan, and shall remain outstanding until repaid in accordance with its terms, except that the Participant may be permitted to renegotiate the terms of the loan to the extent necessary to ensure the administration of such loan continues to satisfy the requirements of Code §72(p) and the regulations thereunder. In addition, if there is a change in the person or persons to whom the record keeping of Participant loans has been delegated, a loan shall continue to be administered in accordance with the provisions of the note reflecting such loan, and shall remain outstanding until repaid in accordance with its terms, except that the Participant may be permitted to renegotiate the terms of a loan to the extent necessary to ensure the administration of the loan after the change in the loan record keeper continues to satisfy the requirements of Code §72(p) and the regulations thereunder, regardless of any contrary election under AA §B-14.

**13.12 Amendment of Plan to Eliminate Participant Loans.** The Plan may be amended at any time to eliminate Participant loans on a prospective basis. However, the elimination of a Participant loan feature may not result in the acceleration of payment of any existing Participant loans, unless the terms of the Participant loan permit such acceleration.

**SECTION 14**  
**PLAN AMENDMENTS, TERMINATION, MERGERS AND TRANSFERS**

**14.01 Plan Amendments.**

- (a) **Amendment by the Provider.** The Provider (as described in §4.08 of Revenue Procedure 2017-41 or its successor) may amend any part of the plan. However, for purposes of reliance on an Opinion Letter, the Provider will no longer have the authority to amend the plan on behalf of the Employer as of the date (1) the employer amends the plan to incorporate a type of plan described in §6.03 of Rev. Proc. 2017-41 that is not permitted under the Pre-approved Plan program, or (2) the Internal Revenue Service notifies the employer, in accordance with §8.06(3) of Rev. Proc. 2017-41, that the Plan is an individually designed plan due to the nature and extent of Employer amendments to the Plan.

For purposes of Provider amendments, the Mass Submitter shall be recognized as the agent of the Provider. If the Provider does not adopt the amendments made by the Mass Submitter, it will no longer be identical to or a minor modifier of the Mass Submitter plan.

The Provider will maintain, or have maintained on its behalf, a record of the Employers that have adopted the Plan, and the Provider will make reasonable and diligent efforts to ensure that adopting Employers have actually received and are aware of all Plan amendments and that such Employers adopt new documents when necessary.

- (b) **Amendment by the Employer.** The Employer shall have the right at any time to amend the Adoption Agreement in the following manner without affecting the Plan's status as a Pre-Approved Plan. (The ability to amend the Plan as authorized under this subsection (b) applies only to the Employer that executes the Employer Signature Page of the Adoption Agreement. Any amendment to the Plan by the Employer under this subsection (b) also applies to any other Employer that participates under the Plan as a Participating Employer.)
- (1) The Employer may change any optional selections under the Adoption Agreement.
  - (2) The Employer may add overriding language to the Adoption Agreement when such language is necessary to satisfy Code §415 because of the required aggregation of multiple plans.
  - (3) The Employer may change the Employer Information in Section 1 of the Adoption Agreement and/or the administrative selections under Appendix C of the Adoption Agreement by replacing the appropriate page(s) within the Adoption Agreement. Such amendment does not require re-execution of the Employer Signature Page of the Adoption Agreement and any such change will not affect the Employer's reliance on the Favorable IRS Letter.
  - (4) The Employer may amend administrative provisions of the trust or custodial document, including the name of the Plan, Employer, Trustee or Custodian, Plan Administrator and other fiduciaries, the trust year, and the name of any pooled trust in which the Plan's trust will participate.
  - (5) The Employer may add certain sample or model amendments published by the IRS which specifically provide that their adoption will not cause the Plan to be treated as an individually designed plan.
  - (6) The Employer may add or change provisions permitted under the Plan and/or specify or change the effective date of a provision as permitted under the Plan.
  - (7) The Employer may adopt any amendments that it deems necessary to satisfy the requirements for resolving qualification failures under the IRS' compliance resolution programs.

The Employer may amend the Plan at any time for any other reason. If such amendment is not deemed to be significant, the Plan will not lose its status as a Pre-Approved Plan. However, if the Employer modifies the language of the Plan or Adoption Agreement (other than the completion of optional selections (e.g., Describe lines), the Employer will not be able to rely on the Favorable IRS Letter issued with respect to the Plan and will need to submit the Plan to the IRS for a favorable determination letter to retain reliance. If an amendment to the Plan is deemed significant, such amendment could cause the Plan to lose its status as a Pre-Approved Plan and become an individually designed plan.

- (c) **Method of amendment.** An amendment to the Plan may be adopted as a modification to the Adoption Agreement and/or Basic Plan Document or as a separate snap-on amendment. An amendment to the Plan may be adopted as part of

a properly executed board resolution. Any such amendment must be executed by the board of directors or an authorized representative of the Employer.

- (d) **Effective date of Plan Amendments.** If the Plan is restated or amended, such restatement or amendment is generally effective as of the Effective Date of the restatement or amendment (as designated on the Employer Signature Page with respect to such amendment), except where the context indicates a reference to an earlier Effective Date. The Employer may designate special effective dates for individual provisions under the Plan where provided in the Adoption Agreement or under Appendix A of the Adoption Agreement.
- (1) **Retroactive Effective Date.** If the Plan is amended retroactively (e.g., to add language required to comply with IRS guidance or law), the provisions of this Plan generally override the provisions of any prior Plan. However, if the provisions of this Plan are different from the provisions of the Employer's prior plan and, after the retroactive Effective Date of this Plan, the Employer operated in compliance with the provisions of the prior plan, the provisions of such prior plan are incorporated into this Plan for purposes of determining whether the Employer operated the Plan in compliance with its terms, provided operation in compliance with the terms of the prior plan do not violate any qualification requirements under the Code, regulations, or other IRS guidance.
- (2) **Retroactive effect of certain provisions.** This Plan is designed to comply with the Code, regulations, and general guidance applicable to qualified retirement plans in effect as of the Effective Date of the Plan. Certain provisions of the Plan are retroactively effective as indicated in the specific provisions. If the Plan is being restated within the remedial amendment period for retroactive compliance, the special effective dates for such provisions will apply, even if such special effective dates precede the Effective Date of the restatement designated on the Employer Signature Page of the Adoption Agreement. If the Effective Date of this restatement or amendment is later than the applicable special effective date, such special effective dates will apply and any prior plan being replaced by this Plan will be considered to have been timely amended for the applicable provisions.
- (3) **Merged plans.** Except for retroactive application of the provisions under this subsection (d), if one or more qualified retirement plans have been merged into this Plan, the provisions of the merging plan(s) will remain in full force and effect until the Effective Date of the Plan merger(s), unless provided otherwise under Appendix A of the Adoption Agreement.

**14.02 Plan Termination.** The Employer may terminate this Plan at any time by delivering to the Trustee and Plan Administrator written notice of such termination.

- (a) **Full and immediate vesting.** Upon a full or partial termination of the Plan (or in the case of a Profit Sharing Plan, the complete discontinuance of contributions), all amounts credited to an affected Participant's Account become 100% vested, regardless of the Participant's vested percentage determined under Section 6.02. The Plan Administrator has discretion to determine whether a partial termination has occurred.
- (b) **Distribution upon Plan termination.** Upon the termination of the Plan, the Plan Administrator shall direct the distribution of Plan assets to Participants in accordance with the provisions under Section 7. For purposes of applying the provisions of this subsection (b), distribution may be delayed until the Employer receives a favorable determination letter from the IRS as to the qualified status of the Plan upon termination, provided the determination letter request is made within a reasonable period following the termination of the Plan. Until all Plan assets have been distributed from the Plan, the Employer must amend the Plan in order to comply with current laws and regulations and may take any other actions necessary to retain the qualified status of the Plan.
- (c) **Missing Participants.** Upon termination of the Plan, if any Participant cannot be located after a reasonable diligent search (as defined in Section 6.10(c)(1)), the Plan Administrator may make a direct rollover to an IRA selected by the Plan Administrator. For this purpose, the Plan Administrator will adopt procedures similar to the procedures required under Section 7.05 for making Automatic Rollovers in applying the provisions under this subsection (c). An Automatic Rollover under this subsection (c) may be made on behalf of any missing Participant, regardless of the value of his/her vested Account Balance under the Plan.
- (d) **Partial Termination.** In determining whether a Plan has experienced a partial termination, the Plan Administrator will apply the principals set forth under IRS Revenue Ruling 2007-43.

**14.03 Merger or Consolidation.** In the event the Plan is merged or consolidated with another plan, each Participant must be entitled to a benefit immediately after such merger or consolidation that is at least equal to the benefit the Participant was entitled to immediately before such merger or consolidation (had the Plan terminated).

If the Employer amends the Plan from one type of Defined Contribution Plan (e.g., a Money Purchase Plan) into another type of Defined Contribution Plan (e.g., a Profit Sharing Plan) that will not result in a partial termination or any other event that would require full vesting of some or all Plan Participants.

- 14.04** **Transfer of Assets.** Subject to the terms governing the applicable Investment Arrangement, the Plan Administrator may, but is not required to, permit plan-to-plan transfers to and from the Plan.

The Plan Administrator may, but is not required to, accept a transfer of assets from another qualified retirement plan on behalf of any Employee, even if such Employee is not eligible to receive other contributions under the Plan. If a transfer of assets is made on behalf of an Employee prior to the Employee's becoming a Participant, the Employee shall be treated as a Participant for all purposes with respect to such transferred amount. Any assets transferred to this Plan from another plan must be accompanied by written instructions designating the name of each Employee for whose benefit such amounts are being transferred, the current value of such assets, and the sources from which such amounts are derived. The Plan Administrator will deposit any transferred assets in the appropriate Participant's Transfer Account. The Transfer Account will contain any sub-Accounts necessary to separately track the sources of the transferred assets. Each sub-Account will be treated in the same manner as the corresponding Plan Account.

If the Plan is a Profit Sharing Plan or a Grandfathered 401(k) Arrangement and the Plan accepts a transfer of assets from a money purchase plan, the amounts transferred (and any gains attributable to such transferred amounts) continue to be subject to the distribution restrictions applicable to money purchase plan assets under the transferor plan. Such amounts may not be distributed for reasons other than death, disability, attainment of Normal Retirement Age, attainment of age 62, or termination of employment, regardless of any distribution provisions under this Plan that would otherwise permit a distribution prior to such events.

The Plan Administrator may refuse to accept a transfer of assets if the Plan Administrator reasonably believes the transfer (1) is not being made from a proper qualified plan; (2) could jeopardize the tax-exempt status of the Plan; or (3) could create adverse tax consequences for the Plan or the Employer. Prior to accepting a transfer of assets, the Plan Administrator may require evidence documenting that the transfer of assets meets the requirements of this Section. The Trustee will have no responsibility to determine whether the transfer of assets meets the requirements of this Section; to verify the correctness of the amount and type of assets being transferred to the Plan; or to perform a due diligence review with respect to such transfer.

- (a) **Trustee's right to refuse transfer.** If the assets to be transferred to the Plan under this Section 14.04 are not susceptible to proper valuation and identification or are of such a nature that their valuation is incompatible with other Plan assets, the Trustee may refuse to accept the transfer of all or any specific asset, or may condition acceptance of the assets on the sale or disposition of any specific asset.
- (b) **Transfer of Plan to unrelated Employer.** The Employer may not transfer sponsorship of the Plan to an unrelated employer if the transfer is not in connection with a transfer of business assets or operations from the Employer to the unrelated employer.



SECTION 15  
MISCELLANEOUS

- 15.01 Exclusive Benefit.** Plan assets will not be used for, or diverted to, a purpose other than the exclusive benefit of Participants or their Beneficiaries.

No amendment may authorize or permit any portion of the assets held under the Plan to be used for or diverted to a purpose other than the exclusive benefit of Participants or their Beneficiaries, except to the extent such assets are used to pay taxes or administrative expenses of the Plan. An amendment also may not cause or permit any portion of the assets held under the Plan to revert to or become property of the Employer.

- 15.02 Return of Employer Contributions.** Upon written request by the Employer, the Trustee may return any Employer Contributions provided that the circumstances and the time frames described below are satisfied. The Trustee may request the Employer to provide additional information to ensure the amounts may be properly returned. Any amounts returned shall not include earnings, but must be reduced by any losses.

- (a) **Mistake of fact.** Any Employer Contributions made because of a mistake of fact must be returned to the Employer within one year of the contribution.
- (b) **Failure to initially qualify.** Employer Contributions to the Plan are made with the understanding, in the case of a new Plan, that the Plan satisfies the qualification requirements of Code §401(a) as of the Plan's Effective Date. In the event that the Internal Revenue Service determines that the Plan is not initially qualified under the Code, any Employer Contributions (and allocable earnings) made incident to that initial qualification must be returned to the Employer within one year after the date the initial qualification is denied, but only if the application for the qualification is made by the time prescribed by law for filing the employer's return for the taxable year in which the Plan is adopted, or such later date as the Secretary of the Treasury may prescribe.

- 15.03 Participants' Rights.** The adoption of this Plan by the Employer does not give any Participant, Beneficiary, or Employee a right to continued employment with the Employer and does not affect the Employer's right to discharge an Employee or Participant at any time. This Plan also does not create any legal or equitable rights in favor of any Participant, Beneficiary, or Employee against the Employer, Plan Administrator or Trustee. Unless the context indicates otherwise, any amendment to this Plan is not applicable to determine the benefits accrued (and the extent to which such benefits are vested) by a Participant or former Employee whose employment terminated before the effective date of such amendment, except where application of such amendment to the terminated Participant or former Employee is required by statute, regulation or other guidance of general applicability. Where the provisions of the Plan are ambiguous as to the application of an amendment to a terminated Participant or former Employee, the Plan Administrator has the authority to make a final determination on the proper interpretation of the Plan.

- 15.04 Military Service.** To the extent required under Code §414(u), an Employee who returns to employment with the Employer following a period of qualified military service will receive any contributions, benefits and service credit required under Code §414(u), provided the Employee satisfies all applicable requirements under the Code and regulations. In determining the amount of contributions under Code §414(u), Plan Compensation will be deemed to be the compensation the Employee would have received during the period while in military service based on the rate of pay the Employee would have received from the Employer but for the absence due to military leave. If the compensation the Employee would have received during the leave is not reasonably certain, Plan Compensation will be equal to the Employee's average compensation from the Employer during the twelve (12) month period immediately preceding the military leave, or, if shorter, the Employee's actual period of employment with the Employer.

- (a) **Death benefits under qualified military service.** In the case of a Participant who dies while performing qualified military service (as defined in Code §414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan as though the Participant resumed and then terminated employment on account of death.
- (b) **Benefit accruals.** If elected under AA §11-3, for benefit accrual purposes, the Plan will treat an individual who dies or becomes disabled (as defined under the terms of the Plan) while performing qualified military service (as defined in Code §414(u)) with respect to the Employer, as if the individual has resumed employment in accordance with the individual's reemployment rights under the Uniformed Services Employment and Reemployment Rights Act (USERRA) on the day preceding death or disability (as the case may be) and terminated employment on the actual date of death or disability.
- (1) This subsection (b) shall apply only if all individuals performing qualified military service with respect to the Employer maintaining the Plan who die or became disabled as a result of performing qualified military service prior to reemployment by the employer are credited with service and benefits on reasonably equivalent terms.

- (2) The amount of employee contributions and the amount of elective deferrals of an individual treated as reemployed under this subsection (b) shall be determined on the basis of the individual's average actual employee contributions or elective deferrals for the lesser of:
- (i) the 12-month period of service with the Employer immediately prior to qualified military service; or
  - (ii) if service with the Employer is less than such 12-month period, the actual length of continuous service with the Employer.
- (c) **Plan distributions.** Notwithstanding the provisions regarding the treatment of Differential Pay and unless otherwise elected under AA §10-1(l), an individual may be treated as having been severed from employment during any period the individual is on active duty for a period of at least 30 days while performing service in the Uniformed Services for purposes of receiving a Plan distribution under Code §401(k)(2)(B)(i)(I). If an individual elects to receive a distribution while on military leave, the individual may not make Salary Deferrals or Employee After-Tax Employee Contributions under the Plan during the 6-month period beginning on the date of the distribution. However, a distribution under this provision that is also a Qualified Reservist Distribution is not subject to the 6-month suspension.
- (d) **Make-Up Contributions.** A Participant who is reemployed following a qualified military leave shall have the right to make up any Salary Deferrals or After-Tax Employee Contributions to which he/she would have been entitled but for the fact the Participant was on qualified military leave. To the extent a Participant returning from qualified military leave would have been required to make Employer Pick-Up Contributions, as described in Section 3.03, the Participant will be required to make such Employer Pick-Up Contributions upon his/her return to employment based on the amount that would have been contributed but for the fact the Participant was on qualified military leave. The Employer will also make any Employer Contributions and Matching Contributions the Participant would have earned during the period of qualified military leave had the Participant remained employed during such period. The Employer will only be required to make Matching Contributions if the reemployed Participant makes up the underlying contributions that were eligible for the Matching Contributions.

In determining the amount of Make-Up Contributions a Participant may make under this subsection (d), a Participant will be treated as earning Plan Compensation during the period the Participant was on qualified military leave equal to:

- (1) the rate of pay the Participant would have received from the Employer during such period had the Participant not been on qualified military leave; or
- (2) if the Plan Compensation the Participant would have received during such period was not reasonably certain, the Participant's average Plan Compensation during the 12-month period immediately preceding the qualified military leave (or the entire period of employment, if shorter).

If the Employer is required under this subsection (d) to make Employer Contributions for a reemployed Participant, the Employer must make such Employer Contributions not later than 90 days after the date of reemployment or the date the Employer Contributions are otherwise due for the year in which the military service was performed. For Salary Deferrals and After-Tax Employee Contributions, a Participant who is reemployed following a qualified military leave may make up such contributions during the period beginning on the date of reemployment and ending on the earlier of the date that is three times the length of the military service period or 5 years from the date of reemployment. Any required Matching Contributions must be made in the same manner as other Matching Contributions under the Plan following the Participant's contribution of the amounts eligible for the Matching Contributions.

Any make up contributions under this subsection (d) are subject to the Code §415 Limitation under Section 5.02 and the Elective Deferral Dollar Limitation under Section 5.03 for the year for which the make-up contribution would have been made had the Participant not been on qualified military leave.

- 15.05 Annuity Contract.** Any annuity contract distributed under the Plan must be nontransferable. In addition, the terms of any annuity contract purchased and distributed to a Participant, or to a Participant's Spouse, must comply with all requirements under the Code and regulations thereunder.
- 15.06 Use of IRS Compliance Programs.** Nothing in this Plan document should be construed to limit the availability of the IRS' voluntary compliance programs. An Employer may take whatever corrective actions are permitted under the IRS voluntary compliance programs, as is deemed appropriate by the Plan Administrator or Employer. If the Employer's Plan fails to attain or retain qualification, such Plan will no longer participate in this Volume Submitter Plan and will be considered an individually designed plan.

- 15.07** **Governing Law.** The provisions of this Plan shall be construed, administered, and enforced in accordance with the provisions of applicable Federal Law and, to the extent applicable, the laws of the state in which the Trustee has its principal place of business. The foregoing provisions of this Section shall not preclude the Employer and the Trustee from agreeing to a different state law with respect to the construction, administration and enforcement of the Plan.
- 15.08** **Waiver of Notice.** Any person entitled to a notice under the Plan may waive the right to receive such notice, to the extent such a waiver is not prohibited by law, regulation or other pronouncement.
- 15.09** **Use of Electronic Media.** The Employer, Plan Administrator, Trustee and any other designated individual responsible for providing applicable notices or disclosures under the Plan, and any Participant or beneficiary making an election under the Plan may use telephonic or electronic media to satisfy any notice requirements required by this Plan. Any use of electronic medium under the Plan must comply with the requirements outlined in Treas. Reg. §1.401(a)-21 or other general guidance concerning the use of telephonic or electronic media. The Plan Administrator also may use telephonic or electronic media to conduct plan transactions such as enrolling participants, making (and changing) Salary Deferral Elections, electing (and changing) investment allocations, applying for Plan loans, and other transactions, to the extent permissible under regulations (or other generally applicable guidance).
- 15.10** **Severability of Provisions.** In the event that any provision of this Plan shall be held to be illegal, invalid or unenforceable for any reason, the remaining provisions under the Plan shall be construed as if the illegal, invalid or unenforceable provisions had never been included in the Plan.
- 15.11** **Binding Effect.** The Plan, and all actions and decisions made thereunder, shall be binding upon all applicable parties, and their heirs, executors, administrators, successors and assigns.

**SECTION 16**  
**PARTICIPATING EMPLOYERS**

- 16.01 Participation by Participating Employers.** An Employer (other than the Employer that executes the Employer Signature Page of the Adoption Agreement) may elect to participate under this Plan by executing a Participating Employer Adoption Page under the Adoption Agreement. A Participating Employer (including a Related Employer defined in Section 1.83) may not contribute to this Plan unless it (or its authorized representative) executes the Participating Employer Adoption Page.
- 16.02 Participating Employer Adoption Page.**
- (a) **Application of Plan provisions.** By executing a Participating Employer Adoption Page, a Participating Employer adopts all the provisions of the Plan, including the elective choices made by the signatory Employer under the Adoption Agreement. The Participating Employer may elect under the Participating Employer Adoption Page to modify the elective provisions under the Adoption Agreement as they apply to the Participating Employer.
  - (b) **Plan amendments.** In addition, unless provided otherwise under the Participating Employer Adoption Page, a Participating Employer is bound by any amendments made to the Plan in accordance with Section 14.01.
  - (c) **Trustee designation.** The Participating Employer agrees to use the same Trustee as is designated on the Trust Declaration under the Agreement, except as provided in a separate trust agreement.
- 16.03 Compensation of Related Employers.** In applying the provisions of this Plan, Total Compensation (as defined in Section 1.94) includes amounts earned with a Related Employer, regardless of whether such Related Employer executes a Participating Employer Adoption Page. The Employer may elect under AA §5-3(h) to exclude amounts earned with a Related Employer that does not execute a Participating Employer Adoption Page for purposes of determining an Employee's Plan Compensation.
- 16.04 Allocation of Contributions and Forfeitures.** Unless selected otherwise under the Participating Employer Adoption Page, any contributions made by a Participating Employer (and any forfeitures relating to such contributions) will be allocated to all Participants employed by the Employer and Participating Employers in accordance with the provisions under this Plan. A Participating Employer may elect under the Participating Employer Adoption Page to allocate its contributions (and forfeitures relating to such contributions) only to the Participants employed by the Participating Employer making such contributions. If so elected, Employees of the Participating Employer will not share in an allocation of contributions (or forfeitures relating to such contributions) made by any other Participating Employer (except in such individual's capacity as an Employee of that other Participating Employer). Thus, for example, a Participating Employer may make a different discretionary contribution and allocate such contribution only to its Employees. Where contributions are allocated only to the Employees of a contributing Participating Employer, a separate accounting must be maintained of Employees' Account Balances attributable to the contributions of a particular Participating Employer. This separate accounting is necessary only for contributions that are not 100% vested, so that the allocation of forfeitures attributable to such contributions can be allocated for the benefit of the appropriate Employees.
- 16.05 Discontinuance of Participation by a Participating Employer.** A Participating Employer may discontinue its participation under the Plan at any time. To document a Participating Employer's cessation of participation, the following procedures should be followed:
- (a) the Participating Employer should adopt a resolution that formally terminates active participation in the Plan as of a specified date;
  - (b) the Employer that has executed the Employer Signature Page of the Adoption Agreement should re-execute such page, indicating an amendment by page substitution through the deletion of the Participating Employer Adoption Page executed by the withdrawing Participating Employer; and
  - (c) the withdrawing Participating Employer should provide any notices to its Employees that are required by law.
- Discontinuance of participation means that no further benefits accrue after the effective date of such discontinuance with respect to employment with the withdrawing Participating Employer. The portion of the Plan attributable to the withdrawing Participating Employer may continue as a separate plan, under which benefits may continue to accrue, through the adoption by the Participating Employer of a successor plan (which may be created through the execution of a separate Adoption Agreement by the Participating Employer) or by spin-off of the portion of the Plan attributable to such Participating Employer followed by a merger or transfer into another existing plan, as specified in a merger or transfer agreement.
- 16.06 Operational Rules for Related Employer Groups.** If an Employer has one or more Related Employers, the Employer and such Related Employer(s) constitute a Related Employer group. In such case, the following rules apply to the operation of the Plan.

- (a) If the term Employer is used in the context of administrative functions necessary to the operation, establishment, maintenance, or termination of the Plan, only the Employer executing the Employer Signature Page under the Adoption Agreement, and any Related Employer executing a Participating Employer Adoption Page, is treated as the Employer.
- (b) Hours of Service are determined by treating all members of the Related Employer group as the Employer.
- (c) The term Excluded Employee is determined by treating all members of the Related Employer group as the Employer, except as specifically provided in the Plan.
- (d) Compensation is determined by treating all members of the Related Employer group as the Employer, except as specifically provided in the Plan.
- (e) An Employee is not treated as terminated from employment if the Employee is employed by any member of the Related Employer group.
- (f) The Code §415 Limitation described in Section 5.02 is applied by treating all members of the Related Employer group as the Employer.

In all other contexts, the term Employer generally means a reference to all members of the Related Employer group, unless the context requires otherwise. If the terms of the Plan are ambiguous with respect to the treatment of the Related Employer group as the Employer, the Plan Administrator has the authority to make a final determination on the proper interpretation of the Plan.

**16.07 Multiple Employer Plans.** Regardless of any election under AA §2-6, if an Employer (other than a Related Employer) executes a Participating Employer Adoption Page under the Adoption Agreement, the Plan is treated as a Multiple Employer Plan. Treatment of the Plan as a Multiple Employer Plan will not affect reliance on the Favorable IRS Letter issued to the Provider or any determination letter issued on the Plan.

- (a) **Application of qualification rules to Multiple Employer Plans.** If the Plan is a Multiple Employer Plan, the following qualification rules apply, as applicable to a Governmental Plan.
  - (1) **Eligibility requirements.** If the Plan is a Multiple Employer Plan, the eligibility rules under the Plan are applied as if the Employees of all Employers participating in the Multiple Employer Plan are employed by a single Employer.
  - (2) **Vesting rules.** If the Plan is a Multiple Employer Plan, the vesting rules under the Plan are applied as if the Employees of all Employers participating in the Multiple Employer Plan are employed by a single Employer.
  - (3) **Code §415 Limit.** If the Employer is a Multiple Employer Plan, the Code §415 Limit under the Plan is applied as if the Employees of all Employers participating in the Multiple Employer Plan are employed by a single Employer. Thus, if a Participant receives contributions from more than one Employer within the Multiple Employer Plan, such contributions must be aggregated for purposes of applying the Code §415 Limit. For this purpose, Total Compensation from all Participating Employers may be considered in applying the Code §415 Limit.
  - (4) **Other rules applicable to Multiple Employer Plans.** To the extent not addressed in this Section 16.07, the rules under Code §413(c) and applicable regulations will apply to a Governmental Multiple Employer Plan.
- (b) **Definitions that apply to Multiple Employer Plans.**
  - (1) **Lead Employer.** The signatory Employer under the Adoption Agreement. See subsection (c)(2) below for rules regarding the ability of the Lead Employer to amend the Plan on behalf of Participating Employers.
  - (2) **Participating Employer.** An Employer which, with the consent of the Lead Employer, executes a Participating Employer Adoption Page. To the extent permitted by the Lead Employer, a Participating Employer may modify the selections made by the Lead Employer under the Adoption Agreement. Any modifications made by a Participating Employer may be described as an attachment to the Participating Employer Signature Page for that Participating Employer.
  - (3) **Professional Employer Organization (PEO).** An organization described in Rev. Proc. 2002-21 and any successor legislation or regulation. If the Lead Employer is a PEO, each Participating Employer is a Client Organization as defined in Rev. Proc. 2002-21. Any Employee on the PEO's payroll who receives amounts from the PEO for providing services pursuant to a service agreement between the PEO and the Client Organization shall be deemed to be the Employee of the Client Organization for whom the Employee performs services, and

not of the PEO. Any amounts paid by a PEO to an Employee of a Client Organization shall be treated as paid by the Client Organization for all purposes under the Plan.

- (c) **Special rules for Multiple Employer Plans.** The Lead Employer is the Plan Administrator under the Plan, unless specifically designated otherwise under AA §11-12 or under separate written procedures assigning such responsibilities to another party. The underlying Participating Employers are co-sponsors of the Multiple Employer Plan.
- (1) **Allocation of contributions.** Any contributions (and forfeitures relating to such contributions) made by a Participating Employer will be allocated only to the Participants employed by the Participating Employer making such contributions. By adopting the Plan, a Participating Employer agrees to make any contributions required under the Plan to maintain the qualified status of the Plan.
  - (2) **Amendment of Plan document.** The Lead Employer reserves the right to amend the Plan on behalf of all Participating Employers. Each Employer signing a Participating Employer Signature Page shall be bound by the provisions in this Plan document and any selections made under the Adoption Agreement, except to the extent the Participating Employer makes a contrary election under the Adoption Agreement, as set forth under subsection (b)(2) above.
    - (i) **Plan amendments.** The Lead Employer shall be responsible for ensuring the Plan is updated for any required amendments. Unless provided otherwise under the Participating Employer Signature Page, a Participating Employer is bound by any amendments made to the Plan by the Lead Employer.
    - (ii) **Trustee designation.** The Participating Employer agrees to use the same Trustee as is designated on the Trust Declaration under the Lead Employer Adoption Agreement, except as provided in a separate trust agreement.
    - (iii) **Plan termination.** The Lead Employer may terminate this Plan at any time by delivering to the Trustee and each Participating Employer a written notice of such termination.
    - (iv) **Execution of Participating Employer Adoption Page.** The Employer that has executed the Employer Signature Page of the Adoption Agreement, or its designated representative, is authorized to sign the Participating Employer Adoption Page on behalf of a Participating Employer to adopt an amendment or subsequent Plan restatement, unless otherwise provided under the Participating Employer Adoption Page.
  - (3) **Ability of Lead Employer to Remove Participating Employers.** The Lead Employer may remove any Participating Employer from the Plan if the Participating Employer refuses to correct a qualification defect under the Plan maintained by such Participating Employer. Upon removal from the Plan, the Participating Employer may continue to maintain its portion of the Plan as a single-Employer Plan. Upon removal of a Participating Employer, Employees of such terminated Participating Employer will cease to be eligible to accrue additional benefits under this Plan with respect to Plan Compensation earned on or after the date of termination.

The Lead Employer may develop reasonable administrative procedures outlining the procedures for removing a Participating Employer from the Plan. By adopting this Plan, each Participating Employer authorizes the Lead Employer to exercise the option to remove a Participating Employer from the Plan in accordance with such administrative procedures.

Upon removal of a Participating Employer, the terminated Participating Employer may elect to have the assets associated with Accounts of its Employees to be transferred to a separate Defined Contribution Plan maintained by the terminated Participating Employer consistent with the requirements under Code §414(l). If the Participating Employer does not establish a Defined Contribution Plan to accept the transfer of assets from this Plan, the Lead Employer may establish a new Defined Contribution Plan on behalf of the Participating Employer to which the assets attributable to the Employees of the terminating Participating Employer may be transferred consistent with the requirements under Code §414(l). Any new plan established by the Lead Employer will contain provisions consistent with the selections applicable to the Participating Employer under this Plan. The terminated Participating Employer will be responsible for designating the Trustee of the new Plan. If no such designation is made, the Trustee will be the highest ranking officer or representative of the Employer or such other financial institution designated by the Lead Employer to protect the interests of Plan Participants. Reasonable expenses associated with the establishment of the new plan may be charged to the Accounts of Participants of the terminated Participating Employer.

- (4) **Withdrawal from Plan.** Upon thirty (30) days written notice to the other party, either the Lead Employer or Participating Employer may voluntarily withdraw from the Plan. If a Participating Employer withdraws from the Plan, the Participating Employer may continue to maintain the Plan as a single-Employer Plan. Plan assets

attributable to the Employees of the Participating Employer will be transferred to the Participating Employer's Plan, consistent with the requirements of Code §414(l). No distributions will be permitted from the Plan solely on account of a Participating Employer's withdrawal from the Plan. The withdrawing Employer will bear all reasonable costs associated with the withdrawal and transfer of assets to a new plan. Employees of a withdrawing Employer will cease to be eligible to accrue additional benefits under this Plan with respect to Plan Compensation earned on or after the date of withdrawal. The withdrawal of a Participating Employer from the Plan is not considered a Plan termination which allows distributions to the Participants of the withdrawing Participating Employer.

- (5) **Indemnification of Lead Employer.** Each Participating Employer will indemnify and hold harmless the Plan Administrator, the Lead Employer and its subsidiaries; officers, directors, shareholders, employees, and agents of the Lead Employer; the Plan; the Trustees, Fiduciaries, Participants and Beneficiaries of the Plan, as well as their respective successors and assigns, against any cause of action, loss, liability, damage, cost, or expense of any nature whatsoever (including, but not limited to, attorney's fees and costs, whether or not suit is brought, as well as IRS plan disqualifications, other sanctions or compliance fees) arising out of, or relating to, the Participating Employer's noncompliance with any of the Plan's terms or requirements; any intentional or negligent act or omission the Participating Employer commits with regard to the Plan; and any omission or provision of incorrect information with regard to the Plan which causes the Plan to fail to satisfy the requirements of a tax-qualified plan.

**APPENDIX A**  
**ACTUARIAL FACTORS**  
**(For use with age-based contribution formula)**

**Actuarial Factor Table.** The following table sets forth Actuarial Factors based on a testing age of 65, an interest rate of 8.5% and an UP-1984 mortality table. The Actuarial Factors in this table must be modified if the Employer uses a testing age other than age 65 or selects a different interest rate or mortality table under the age-based contribution formula. To determine a Participant's Actuarial Factor, use the factor corresponding to the number of years to the Participant's testing age. The number of years to the testing age is determined by counting the number of years from the last day of the current plan year to the last day of the Plan Year in which the Participant reaches the testing age. If the Participant has reached the testing age as of the last day of the current Plan Year, the number of years is 0 for that year and all subsequent years.

<b>Years to Testing Age</b>	<b>Actuarial Factor</b>	<b>Years to Testing Age</b>	<b>Actuarial Factor</b>
0	0.07949	25	0.01034
1	0.07326	26	0.00953
2	0.06752	27	0.00878
3	0.06223	28	0.00810
4	0.05736	29	0.00746
5	0.05286	30	0.00688
6	0.04872	31	0.00634
7	0.04490	32	0.00584
8	0.04139	33	0.00538
9	0.03814	34	0.00496
10	0.03516	35	0.00457
11	0.03240	36	0.00422
12	0.02986	37	0.00389
13	0.02752	38	0.00358
14	0.02537	39	0.00330
15	0.02338	40	0.00304
16	0.02155	41	0.00280
17	0.01986	42	0.00258
18	0.01831	43	0.00238
19	0.01687	44	0.00219
20	0.01555	45	0.00202
21	0.01433	46	0.00186
22	0.01321	47	0.00172
23	0.01217	48	0.00158
24	0.01122	49	0.00146



**APPENDIX B  
INTERIM AMENDMENT #1  
FINAL REGULATIONS RELATING TO HARDSHIP DISTRIBUTIONS**

**B-1.01 Change in Hardship Distribution requirements.** The IRS has issued Final Regulations that amend the rules relating to Hardship distributions from the Plan. This Interim Amendment #1 (Interim Amendment) sets forth the provisions of the Final Regulations and their application to the Plan by amending Section 7.10(e) of the Plan and providing appropriate Elective Provisions under Interim Amendment - Hardship Distributions Elective Provisions in the Adoption Agreement (Elective Provisions). The Plan Administrator shall administer the provisions of this Interim Amendment, and its Elective Provisions, consistent with a good-faith interpretation of the requirements of the Final Regulations as set forth under Treas. Reg. §§1.401(k)-1, 1.401(k)-3 and 1.401(m)-3, as amended.

- (a) **Effective Dates.** Except as otherwise provided in this Interim Amendment, and its Elective Provisions, the Final Regulations and this Interim Amendment apply to Hardship distributions made on or after January 1, 2020. For Hardship distributions made before January 1, 2020, the rules applicable to Hardship distributions prior to the Final Regulations apply, unless the Employer elects earlier application as permitted under subsections (a) and (b) below.
- (1) **Options for earlier application.** If elected under the Elective Provisions, the provisions of this Interim Amendment may be applied to distributions made in Plan Years beginning after December 31, 2018. The Employer may elect to apply the prohibition on the suspension of Salary Deferrals and After-Tax Employee Contributions as of the first day of the first Plan Year beginning after December 31, 2018, even if the Hardship distribution was made in a prior year. In addition, the Employer may operationally apply the revised deemed immediate and heavy financial need expenses under Section 7.10(e)(1) of the Plan, as amended by this Interim Amendment, to distributions made on or after a date as early as January 1, 2018.
- (2) **Certain rules optional in 2019.** If, in accordance with the provisions of Section B-1.01(a)(1) of this Interim Amendment, the Employer applies certain Hardship distribution provisions to distributions made before January 1, 2020, then the Employer may disregard the rules relating to the employee representation, as described under Section 7.10(e)(3)(ii)(B) of the Plan, as amended by this Interim Amendment, and the rules prohibiting the suspension of contributions, as described under Section 7.10(e)(3)(iii) of the Plan, as amended by this Interim Amendment, to such distributions.
- (3) **2020 effective date for employee representations and suspension prohibition.** In any event, the rules relating to the employee representation, as described under Section 7.10(e)(3)(ii)(B) of the Plan, as amended by this Interim Amendment, and the rules prohibiting the suspension of contributions, as described under Section 7.10(e)(3)(iv) of the Plan, as amended by this Interim Amendment, are formally made effective for Hardship distributions made on or after January 1, 2020.

**B-2.01 Amendment of Section 7.10(e) of the Plan.** Section 7.10(e) of the Plan is deleted and replaced with the following:

- (e) **Hardship distribution.** The Employer may elect under AA §10-1 or AA §10-2 of the Profit Sharing/401(k) Plan Adoption Agreement or under Section HD-1 of the Elective Provisions to authorize an in-service distribution upon the occurrence of Hardship. A distribution is made on account of Hardship only if the distribution both is made on account of an immediate and heavy financial need and is necessary to satisfy the financial need.
- (1) **Deemed immediate and heavy financial need.** A distribution is deemed to be made on account of an immediate and heavy financial need of the Employee if the distribution satisfies one of the following needs:
- (i) Expenses incurred or necessary for medical care (as described in Code §213(d)) of the Participant, the Participant's Spouse or dependents (determined without regard to whether the expenses exceed 7.5% of adjusted gross income);
- (ii) Costs directly related to the purchase (excluding mortgage payments) of a principal residence for the Participant;
- (iii) Payment of tuition, related educational fees and room and board for up to the next 12 months of post-secondary education for the Participant, the Participant's Spouse, children or dependents;
- (iv) Payments necessary to prevent the eviction of the Participant from, or a foreclosure on the mortgage of, the Participant's principal residence;
- (v) Payments for funeral or burial expenses for the Participant's deceased parent, Spouse, child or dependent;
- (vi) Expenses for the repair of damage to the Participant's principal residence that would qualify for the

casualty deduction under Code §165 (determined without regard to Code §165(h)(5) and whether the loss exceeds 10% of adjusted gross income);

- (vii) Expenses and losses (including loss of income) incurred by the Participant on account of a disaster declared by the Federal Emergency Management Agency (FEMA) under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Pub. L. 100-707, provided that the Participant's principal residence or principal place of employment at the time of the disaster was located in an area designated by FEMA for individual assistance with respect to the disaster; or
- (viii) for any other event that the IRS recognizes as a deemed immediate and heavy financial need Hardship distribution event under ruling, notice or other guidance of general applicability.

For purposes of determining eligibility for a Hardship distribution under this subsection (1), a dependent is determined under Code §152. However, the determination of dependent for purposes of tuition and related educational fees under subsection (iii) above will be made without regard to Code §§152(b)(1), (b)(2), and (d)(1)(B) and the determination of dependent for purposes of funeral or burial expenses under subsection (v) above will be made without regard to Code §152(d)(1)(B).

A Participant must provide the Plan Administrator with a written request for a Hardship distribution. The Plan Administrator may require written documentation, as it deems necessary, to sufficiently document the existence of a proper Hardship event.

- (2) **Non-deemed immediate and heavy financial need.** The Employer may elect under in the Profit Sharing/401(k) Plan Adoption Agreement to permit Participants to take a Hardship distribution without satisfying one of the needs in subsection (1) above by setting forth nondiscriminatory and objective standards under AA §10-3(f).
- (3) **Distribution necessary to satisfy financial need.**
  - (i) **Distribution may not exceed amount of need.** A distribution is treated as necessary to satisfy an immediate and heavy financial need of an Employee only to the extent the amount of the distribution is not in excess of the amount required to satisfy the financial need (including any amounts necessary to pay any federal, state, or local income taxes or penalties reasonably anticipated to result from the distribution).
  - (ii) **No alternative means reasonably available.** A distribution is not treated as necessary to satisfy an immediate and heavy financial need of an employee unless each of the following requirements is satisfied:
    - (A) The Employee has obtained all other currently available distributions (including distributions of ESOP dividends under Code §404(k), but not Hardship distributions) under the Plan and all other plans of deferred compensation, whether qualified or nonqualified, maintained by the Employer;
    - (B) The Employee has provided to the Plan Administrator a representation in writing (including the use of an electronic medium as defined in Treas. Reg. §1.401(a)-21(e)(3)), or in such other form as may be prescribed by the IRS, that he or she has insufficient cash or other liquid assets reasonably available to satisfy the need; and
    - (C) The Plan Administrator does not have actual knowledge that is contrary to the representation.
  - (iii) **Additional conditions.** The Plan generally may provide for additional conditions to demonstrate that a distribution is necessary to satisfy an immediate and heavy financial need of an employee. For example, a plan may provide that, before a Hardship distribution may be made, an Employee must obtain all nontaxable loans (determined at the time a loan is made) available under the Plan and all other plans maintained by the Employer.
  - (iv) **No suspensions allowed for Hardship distributions made on or after January 1, 2020.** The Plan may not provide for a suspension of an Employee's Salary Deferrals or After-Tax Employee Contributions under any plan described in Code §§401(a) or 403(a), any Code §403(b) plan, or any eligible governmental plan described in Treas. Reg. §1.457-2(f) as a condition of obtaining a Hardship distribution for Hardship distributions made on or after January 1, 2020.
- (4) **Sources for Hardship distributions.** For Plan Years beginning after December 31, 2018 (or such later date specified under the AA §10-1 or under §HD-1(a) and/or (b) of Elective Provisions, the Employer may permit Hardship distributions from the vested portion of a Participant's Employer Contribution Account, Matching

Contribution Account, Pre-Tax Salary Deferral Account, Roth Deferral Account, Qualified Nonelective Employer Contribution (QNEC) Account, Qualified Matching Contribution (QMAC) Account, Safe Harbor Employer Contribution Account, Safe Harbor Matching Contribution Account, QACA Safe Harbor Contribution Account and QACA Safe Harbor Matching Contribution Account. The Hardship distribution may include earnings on these Accounts, regardless of when amounts were contributed or earned. The Employer may designate the Accounts (including earnings) from which a Participant may receive a Hardship distribution under §HD-1 of the Elective Provisions. The Plan Administrator may adopt distribution ordering rules consistent with the sources available for Hardship distributions under separate administrative procedures. This subsection (4) supersedes any contrary provisions under the Plan, including any provision that limits the sources for Hardship distribution.

- (5) **Availability to terminated Employees.** If a Hardship distribution is permitted under AA §10-1 or AA §10-2 or under §HD-1 of the Interim Amendment, a Participant may take such a Hardship distribution after termination of employment to the extent no other distribution is available from the Plan.
- (6) **Application of Hardship distributions rules with respect to primary beneficiaries.** If elected under AA §10-3(e) of the Profit Sharing/401(k) Plan, if the Plan otherwise permits Hardship distributions based on the deemed immediate and heavy needs under subsection 7.10(e)(1)(i) (medical expenses), (1)(iii) (educational expenses) or (1)(v) (funeral expenses) above, the existence of an immediate and heavy financial need may be determined with respect to a primary beneficiary under the Plan. For this purpose, a primary beneficiary is an individual who is named as a beneficiary under the Plan and has an unconditional right to all or a portion of a Participant's Account Balance upon the death of the Participant. Any Hardship distribution with respect to a primary beneficiary must satisfy all the other requirements applicable to Hardship distributions under Section 7.10(e) of the Plan, as amended by this Interim Amendment.

**B-3.01 Relief for Victims of Certain Qualified Natural Disasters.** Notwithstanding other provisions of the Plan, the Employer may operate the Plan to provide relief from certain qualification rules relating to Hardship distributions and loans for Participants who are victims of certain Qualified Natural Disasters, as set forth under applicable IRS or legislative guidance.

**B-3.02 Qualified Natural Disasters.** For purposes of this section, Qualified Natural Disasters, in addition to the Qualified Natural Disasters listed under the 2017 Pre-Approved Defined Contribution Plan Interim Amendment previously adopted by the Pre-Approved Plan Provider, include Hurricane Michael and Hurricane Florence, as provided under the preamble to the Final Regulations.

**B-3.03 General Rules.** If the Employer and the Plan Administrator make good-faith efforts to apply the Plan provisions in conformance with the relief provided under applicable guidance, the Plan will not be treated as failing to satisfy the requirements of the Code or regulations. In general, the following rules apply:

- (a) In order to make a loan or distribution (including a Hardship distribution), the Plan must provide for loans or distributions, as applicable.
- (b) Participants (victims) for whom the relief is available are determined under the appropriate IRS or legislative guidance.
- (c) The amount available for Hardship distribution is limited to the maximum amount that would be available for a Hardship distribution under the Plan. However, the relief provided applies to any Hardship distribution of the Participant and no post-distribution contribution restrictions apply.
- (d) To qualify for relief under this section, a Hardship distribution must be made on account of a Hardship resulting from the applicable Qualified Natural Disaster and within the time frame provided under the applicable guidance relating to the Qualified Natural Disaster.
- (e) The Plan will not be treated as failing to follow Plan procedural requirements for loans or distributions during the periods provided under guidance relating to the applicable Qualified Natural Disaster, which for Hurricane Michael and Hurricane Florence ended on March 15, 2019.

## STAFF COMMITTEE PREPARATION REPORT

**Agenda Item:**

Vacation Policy Revision

**Summary and background information:**

One of the major weaknesses in recruiting applicants to the City of Tomah is our current vacation policy.

We believe national statistics indicate offering two weeks of vacation that can be used during the first year of employment would enhance recruitment activities and keep us competitive in our hiring practices.

Currently, no vacation is offered during the first year of employment. Vacation is accrued at a rate of one week, to be used, after one year of service.

We are currently hiring three full time positions and one part time position within the organization.

We feel the following proposal will establish an important comparable starting vacation benefit and will also recognize our current, less tenured, employees within the system.

While we appreciate our tenured employees very much, we feel the plan for those employees with 12 + years are in line with what other organizations offer.

The proposal offers:

1. Consistent positive reinforcement
2. Structured progression for the earlier years of service
3. Equality for recruitment
4. Accrual for use when recorded.

Current		Proposal* (accrual of vacation during the following years is as follows)		National Average	Federal Gov.	
	Hours		Hours	Hours	Hours	
After 1 year of continuous employment	40	0-2 years	80	88	< 3 years	104 (4 hrs per PP)
After 2 year of continuous employment	80	3 years	88		3-15 years	156 (6 hrs per PP)
After 8 year of continuous employment	120	4 years	96		15+ years	208 (8 hrs per PP)
After 12 year of continuous employment	160	5 years	104	120		
After 20 year of continuous employment	200	6 years	112			
		7 years	120	144		
		8 years	128			
		9 years	136			
		10 years	144			
		11 years	152	160		
		12 years	160			
		20 + years	200			


\*Accrual of vacation will be distributed on the 2<sup>nd</sup> pay period of every month.

**Fiscal Note:**

None. While there is no financial burden, there is increased coordination for coverage required by each department.

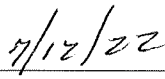
**Recommendation:**

SET recommends the Committee of the Whole and City Council approve the proposal.



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SET Chairman  
Kirk Arity



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Date

## STAFF COMMITTEE PREPARATION REPORT

**Agenda Item:**

Creation of AD Hoc Committee

**Summary and background information:  
(Appropriate documents attached)**

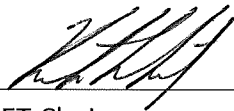
SET has identified multiple issues that need to be addressed. The first issue is the breakdown of financial responsibilities for the EMS building, formulate a per cap fee schedule, determine future of 316 and 318 Arthur St. properties and possibly combining Ambulance and Fire service.

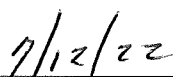
**Fiscal Note:**

To be determined

**Recommendation:**

SET recommends that Committee of the Whole and City Council approve the creation of the AD Hoc Committee.

  
\_\_\_\_\_  
SET Chairman  
Kirk Arity

  
\_\_\_\_\_  
Date

## STAFF COMMITTEE PREPARATION REPORT

### Agenda Item:

Request from Kelsey's and Smoke's Elbow Room for extension of Class "B" Fermented Malt Beverage License and "Class B" Liquor License for Special Event on August 13, 2022 and closing of the alleyway.

### Summary and background information: (Appropriate documents attached)

Annually, Kelsey's (201 Superior Ave.) and Smoke's Elbow Room (114 Benton St.) host a "corn boil" and wish to block off the alleyway for the day to allow alcoholic beverages to extend to the outside-designated area for the event. The event is scheduled for August 13, 2022 and will be fenced off with access only from inside each establishment. This event has been occurring for many years without incident. The closing of the alley would also need to be approved. Alcoholic beverages will be served inside both establishments and there will be various games in the outside fenced in area. Fencing will be installed in the morning and taken-down at or before 10:00 PM.

### Fiscal Note:

None

### Recommendation:

It is requested that the Committee of the Whole recommended the Common Council approve the request to extend the Class "B" Fermented Malt Beverage License and the "Class B" Liquor License for Kelsey's and Smoke's Elbow Room to include the fenced in area between the two establishments and authorize closing the alley for the special event hosted on August 13, 2022.

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Date

Procedure for recommendations on actionable items to the City Council/Committee of the Whole

Recommendations should come to the SET from all boards, commissions and committees, with the exception of the Committee of the Whole.

Staff report approved or draft minutes from the meeting in which the recommendation was made, should be provided with the recommendation. Those recommendations need to be forwarded to the SET by the 1st Tuesday of the month. The SET will review, and either request more information or forward onto the Committee of the Whole or the City Council with the reviewed documents.

Department Head to communicate to their boards, commissions, committees and Council.

<b>Recommendation from:</b>	Public Works and Utilities Commission
<b>Minutes/staff report attached</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Budget account:</b>	N/A
<b>Fiscal impact:</b>	N/A \$
<b>Staff responsible for implementation:</b>	Public Works
<b>Economic impact:</b>	Provides a different unique venue for a fundrasier.
<b>Zoning/rezoning issues:</b>	N/A
<b>Supports organizational goals</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Questions from SET:</b>	None.
<b>Grants pursued/opportunity pursued:</b>	N/A
<b>Reviewed by SET</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Initialed by: \_\_\_\_\_

Date: 7/8/22



## STAFF COMMITTEE PREPARATION REPORT

**Agenda Item:**

Request to Appear: Kelsey's Alley Closure

**Summary and background information:  
(Appropriate documents attached)**

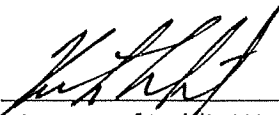
Kelsey's is requesting the alley closure for the annual corn boil party

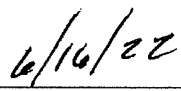
**Fiscal Note:**

None

**Recommendation:**

I recommend approval of the alley closure for the annual corn boil at Kelsey's Class Act. Approval is required by the City Council as well.

  
\_\_\_\_\_  
Director of Public Works  
Kirk Arity

  
\_\_\_\_\_  
Date



Public Works & Utilities

819 Superior Ave.

Tomah, WI 54660

Public Works (608)374-7430 | Utilities (608) 374-7431

REQUEST TO APPEAR BEFORE COMMITTEE

DATE OF REQUEST: June 3, 2022

NAME: Kelsey's

ADDRESS: 201 Super Ave. Tomah WI 54660

PHONE #: 608-372-3220 E MAIL ADDRESS: Kelsey's Tomah @Gmail

COMMITTEE NAME: Public Works and Utilities Commission

COMMITTEE DATE:

AGENDA ITEM AND DESCRIPTION/EXPLANATION:

August 13 2022 to close Alley For Annual Corn Brawl + Party • Between Smolter's And Kelsey's • In Alley out Back Of Kelsey's

This form must be submitted to the appropriate department head at least ONE WEEK PRIOR to the scheduled date of the Committee/Council meeting. This is to ensure that the requested item is placed on the agenda prior to the agenda being sent out. If you have additional information, please attach it to this form.

## STAFF COMMITTEE PREPARATION REPORT

**Agenda Item:**

Approval for City of Tomah Housing Assessment Vandewalle & Associates.

**Summary and background information:  
(Appropriate documents attached)**

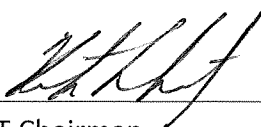
The project steps are listed in the attached minutes. The assessment will provide much needed data for revising the comprehensive plan as well.

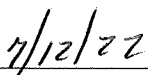
**Fiscal Note:**

\$7,500

**Recommendation:**

LRPC, along with SET, recommend approval of the City of Tomah Housing assessment proposal from Vandewalle & Associates as presented.

  
\_\_\_\_\_  
SET Chairman  
Kirk Arity

  
\_\_\_\_\_  
Date

Procedure for recommendations on actionable items to the City Council/Committee of the Whole

Recommendations should come to the SET from all boards, commissions and committees, with the exception of the Committee of the Whole.

Staff report approved or draft minutes from the meeting in which the recommendation was made, should be provided with the recommendation. Those recommendations need to be forwarded to the SET by the 1st Tuesday of the month. The SET will review, and either request more information or forward onto the Committee of the Whole or the City Council with the reviewed documents.

Department Head to communicate to their boards, commissions, committees and Council.

<b>Recommendation from:</b>	LRPC
<b>Minutes/staff report attached</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>Budget account:</b>	01-51415-3400
<b>Fiscal impact:</b>	\$ 7,500
<b>Staff responsible for implementation:</b>	SET
<b>Economic impact:</b>	Identification of community needs and areas of focus. Data collection will overlap and provide information for the comprehensive plan update.
<b>Zoning/rezoning issues:</b>	None
<b>Supports organizational goals</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Questions from SET:</b>	
<b>Grants pursued/opportunity pursued:</b>	On a side note, SET is fact finding for a grant reimbursement for the updating of the comprehensive plan.
<b>Reviewed by SET</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Initialed by: WA

Date: 7/8/22

## City of Tomah Housing Assessment

### Introduction

To provide the LRPC and City of Tomah with an understanding of the exiting housing situation and identification of key opportunities for strategic action, a Housing Assessment is proposed. This would include collecting, analyzing, and summarizing relevant housing data to provide a perspective on the exiting housing market in the City of Tomah, with a focus on existing gaps, needs, and underserved market opportunities. Overall, the intended outcomes of this process include:

- Understanding the existing gaps and needs within the City's housing market
- Identification of underserved markets
- Feedback from local employers, businesses, and realtors on housing challenges
- High-level recommendations to address the challenges
- Ability to determine strategic action steps needed to address prioritized gaps and needs

The following steps would be taken to complete the Housing Assessment within 90-days at a cost of approximately \$7,500.

### Proposed Project Steps

#### **Task 1: Data Collection, Inventory, and Analysis**

Vandewalle & Associates will collect, inventory, and analyze relevant City, County, State, and regional data. This will include data from the following sources: U.S. Census American Community Survey, U.S. HUD, Zillow, MIT Living Wage, MLS, and others. This data will provide an understanding of the City's housing situation in comparison to Monroe County and the state as a whole.

#### **Task 2: Virtual Stakeholder Meetings**

Vandewalle & Associates will attend and facilitate one virtual two-hour meeting with local employers, businesses, and realtors to gather insight on the issues, opportunities, and challenges associated with the existing housing market. Following the meeting, input from the meeting will be summarized and added to the final document produced in Task 3.

#### **Task 3: Produce Housing Market Assessment**

Vandewalle & Associates will take combine the data and analysis from Task 2 with the input gathered from the virtual stakeholder meeting in Task 3 to produce a Housing Market Assessment. This document will include key findings and summary data points that give the City insights on the community's housing situation.

#### **Task 4: Present Report to LRPC**

Vandewalle & Associates will attend and present the findings of the report to the Long-Range Planning Committee to assist in understanding the community's needs and the committee's focus areas moving forward.

RESOLUTION NO : \_\_\_\_\_

RESOLUTION AUTHORIZING  
PAYMENT OF MONTHLY BILLS

Be it resolved by the Common Council of the City of Tomah that the Committee of the Whole has reviewed the monthly bills and recommends the City Council approve said bills as follows:

1. Pre-Paid Checks:	2022	\$880,538.42	Check #'s:	140498	140678
2. Payroll:		\$304,177.94	Dir Dep #'s:	9296114	9296415
3. Wire/ACH Transfers:		\$373,084.17			
4. Invoices:		\$112,324.09			
	Total:	<u>\$1,670,124.62</u>			

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

Requested by: Finance Department

Submitted by: Committee of the Whole

July 19, 2022

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
<b>ACE HARDWARE</b>							
11	ACE HARDWARE	07202022	ARPA - CITY HALL REMODEL	07/07/2022	19-57140-8200 ARPA FUNDS BLDGS O	18.68	
11	ACE HARDWARE	07202022 PW	605989 PUB	07/20/2022	01-53510-3500 AIRPORT REPAIR & M	47.96	
11	ACE HARDWARE	07202022 PW	6060007 PUB	07/20/2022	01-53311-3502 HWY/ST MAINT REP/M	78.84	
11	ACE HARDWARE	07202022 PW	606022 PUB	07/20/2022	01-51600-3500 GENERAL BLDGS REP	21.99	
11	ACE HARDWARE	07202022 PW	605475 PUB	07/20/2022	01-51600-3400 GENERAL BLDGS OPE	38.36	
11	ACE HARDWARE	07202022 PW	605754 PUB	07/20/2022	01-53311-3502 HWY/ST MAINT REP/M	40.97	
11	ACE HARDWARE	07202022 PW	605627 PUB	07/20/2022	01-53311-3500 GENERAL HWY/ST RE	47.97	
11	ACE HARDWARE	07202022 PW	605860 PB	07/20/2022	01-53311-3502 HWY/ST MAINT REP/M	27.98	
11	ACE HARDWARE	07202022 PW	605756 PUB	07/20/2022	01-51600-3500 GENERAL BLDGS REP	21.99	
11	ACE HARDWARE	07202022 PW	605693 PUB	07/20/2022	01-51600-3500 GENERAL BLDGS REP	25.98	
11	ACE HARDWARE	072020225	606060 ambulance	07/20/2022	03-52300-3400 AMBULANCE OPERATI	.40	
11	ACE HARDWARE	072020225	605623 library	07/20/2022	10-55110-3100 LIBRARY OFFICE SUP	20.98	
11	ACE HARDWARE	072020225	606123 library	07/20/2022	10-55110-3100 LIBRARY OFFICE SUP	17.98	
11	ACE HARDWARE	072020225	606131 library	07/20/2022	10-55110-3100 LIBRARY OFFICE SUP	16.58	
11	ACE HARDWARE	072020225	606016 ambulance	07/20/2022	03-52300-3400 AMBULANCE OPERATI	21.57	
11	ACE HARDWARE	072020225	606031 ambulance	07/20/2022	03-52300-3400 AMBULANCE OPERATI	4.59	
11	ACE HARDWARE	072020225	606126 ambulance	07/20/2022	03-52300-3400 AMBULANCE OPERATI	79.99	
11	ACE HARDWARE	11928	605543 senior cent	07/20/2022	12-55500-3500 SR & DISAB REPAIR &	.79	
11	ACE HARDWARE	11928	605974 senior center	07/20/2022	12-55500-3500 SR & DISAB REPAIR &	70.90	
11	ACE HARDWARE	893760722	605571 fire	07/20/2022	01-52200-3500 FIRE PROTECTION RE	19.18	
11	ACE HARDWARE	893760722	606121 fire	07/20/2022	01-52200-3400 FIRE PROTECTION OP	7.18	
Total ACE HARDWARE:						630.86	
<b>ADVERTISING CONCEPT LLC</b>							
19	ADVERTISING CONCEPT LLC	93273	short sleeve tee t ball	07/20/2022	01-55300-3100 REC PROGRAMS OFFI	555.00	
Total ADVERTISING CONCEPT LLC:						555.00	
<b>ALL AMERICAN DO-IT CENTER</b>							
27	ALL AMERICAN DO-IT CENTER	230113/3	closet rod	07/20/2022	12-55500-3500 SR & DISAB REPAIR &	60.50	
Total ALL AMERICAN DO-IT CENTER:						60.50	
<b>AT&amp;T MOBILITY</b>							
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-15610 DUE FROM WATER	910.45	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-15620 DUE FROM SEWER	129.31	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-51600-2230 GENERAL BLDGS UTIL	40.49	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-53311-2230 HWY/ST MAINT UTIL-T	40.49	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-53311-2230 HWY/ST MAINT UTIL-T	36.49	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-52200-2230 FIRE PROTECTION UT	38.99	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-53100-2230 ADMN-HWY/STREET U	27.33	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-53100-2230 ADMN-HWY/STREET U	13.50	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-51415-2230 ADMINISTRATOR UTIL-	45.50	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-51415-2230 ADMINISTRATOR UTIL-	40.50	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-51415-2230 ADMINISTRATOR UTIL-	40.50	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-52400-2230 INSPECTION UTIL-TEL	45.50	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-52400-2230 INSPECTION UTIL-TEL	36.50	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-52400-2230 INSPECTION UTIL-TEL	40.50	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-55200-2230 OTHER PARKS UTIL-T	36.51	
1960	AT&T MOBILITY	287303055944	JULY BILL	07/20/2022	01-55200-2230 OTHER PARKS UTIL-T	36.51	
1960	AT&T MOBILITY	287303615675	JUN BILL	07/20/2022	03-52300-2230 AMBULANCE UTIL-TEL	425.95	
Total AT&T MOBILITY:						1,985.02	
<b>BAUMGART, EMIL</b>							
218	BAUMGART, EMIL	0720222112	INSPECTION PROF SERVICES	07/20/2022	01-52400-2100 INSPECTION PROF SE	500.00	
218	BAUMGART, EMIL	0720222112	INSPECTION PROF SERVICES	07/20/2022	01-23031 COMMERCIAL ELECTRICAL	6,185.00	
Total BAUMGART, EMIL:						6,685.00	
<b>BERNIE BUCHNER INC</b>							
81	BERNIE BUCHNER INC	874196	Backflow preventer	07/20/2022	10-55110-3500 LIBRARY REPAIR & MA	490.57	
Total BERNIE BUCHNER INC:						490.57	
<b>BOUND TREE MEDICAL LLC</b>							
96	BOUND TREE MEDICAL LLC	103803005	iv SOLUTION	07/20/2022	03-52300-3402 AMBULANCE OPER -	1,181.72	
Total BOUND TREE MEDICAL LLC:						1,181.72	
<b>BOY SCOUT TROOP 5</b>							
97	BOY SCOUT TROOP 5	07202022	(BOY SCOUT)DONATION-SHOVELING	07/07/2022	05-48509 DONATIONS-VETERAN MEM	400.00	
Total BOY SCOUT TROOP 5:						400.00	
<b>CINTAS CORPORATION</b>							
2302	CINTAS CORPORATION	5114579788	CABINET ORGANIZED	07/20/2022	01-53311-3409 HWY/ST MAINT OP SU	36.71	



Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
Total CINTAS CORPORATION:						36.71	
<b>CIVICPLUS</b>							
2301	CIVICPLUS	232183	FULL SERVICE CODE ONLINE	06/30/2022	01-51450-2900 COMPUTER SERVICE	550.00	
Total CIVICPLUS:						550.00	
<b>CONSOLIDATED ENERGY COMPANY</b>							
436	CONSOLIDATED ENERGY COM	119 072022Q	FUEL	07/11/2022	01-55200-3400 OTHER PARKS OPER	2,118.61	
436	CONSOLIDATED ENERGY COM	121-072022	121 july fuel 22	07/20/2022	01-53311-3401 HWY/ST MAINT OP SU	1,657.34	
436	CONSOLIDATED ENERGY COM	121-072022	121 july fuel 22	07/20/2022	01-53620-3400 REFUSE & GARB OPE	490.56	
436	CONSOLIDATED ENERGY COM	121-072022	121 july fuel 22	07/20/2022	01-53635-3400 RECYCLING OPERATI	300.00	
Total CONSOLIDATED ENERGY COMPANY:						4,566.51	
<b>DON'S PLUMBING SERVICE INC</b>							
205	DON'S PLUMBING SERVICE INC	114400	Pleasted filters	07/20/2022	01-51600-3400 GENERAL BLDGS OPE	120.95	
205	DON'S PLUMBING SERVICE INC	S15681	POOL BATHHOUSE REPAIR	07/11/2022	01-55402-3500 AQUATIC CENTER REP	2,700.30	
Total DON'S PLUMBING SERVICE INC:						2,821.25	
<b>FAHRNER ASPHALT SEALERS LLC</b>							
232	FAHRNER ASPHALT SEALERS L	8300012747	polymer overlay concrete work	07/20/2022	08-57331-8500 CAPITAL PROJECT HW	31,204.64	
Total FAHRNER ASPHALT SEALERS LLC:						31,204.64	
<b>FASTENAL COMPANY</b>							
242	FASTENAL COMPANY	WITOM202936	Sealant	07/20/2022	01-53311-3405 HWY/ST MAINT OP SU	108.27	
Total FASTENAL COMPANY:						108.27	
<b>HAGEN SPORTS NETWORK</b>							
299	HAGEN SPORTS NETWORK	07202022	VIDEOTAPING COMMITTEE	07/12/2022	01-51410-3200 MAYOR PUB & SUBSC	375.00	
Total HAGEN SPORTS NETWORK:						375.00	
<b>LARKIN'S GMC INC</b>							
387	LARKIN'S GMC INC	118850722	81411	07/20/2022	03-52300-3500 AMBULANCE REPAIR	956.95	
387	LARKIN'S GMC INC	118850722	81353	07/20/2022	03-52300-3500 AMBULANCE REPAIR	231.21	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
387	LARKIN'S GMC INC	118850722	81285	07/20/2022	03-52300-3500 AMBULANCE REPAIR	146.97	
387	LARKIN'S GMC INC	118850722	11885	07/20/2022	03-52300-3500 AMBULANCE REPAIR	32.01	
387	LARKIN'S GMC INC	118850722	81246	07/20/2022	03-52300-3500 AMBULANCE REPAIR	199.51	
Total LARKIN'S GMC INC:						1,566.65	
<b>LEXISNEXIS RISK DATA MANAGEMENT INC</b>							
1557	LEXISNEXIS RISK DATA MANAG	1679640-2022	JUNE 2022	07/07/2022	03-52300-2900 AMBULANCE SERVICE	71.03	
1557	LEXISNEXIS RISK DATA MANAG	1679640-2022	JUNE 2022	07/07/2022	01-51520-2900 TREASURER'S SERVIC	71.03	
Total LEXISNEXIS RISK DATA MANAGEMENT INC:						142.06	
<b>LOFFLER COMPANIES</b>							
1391	LOFFLER COMPANIES	4070504	CITY WORKROOM COPIER	07/12/2022	01-51420-2900 CITY CLERK SERVICE	18.11	
Total LOFFLER COMPANIES:						18.11	
<b>MATHY CONSTRUCTION COMPANY</b>							
416	MATHY CONSTRUCTION COMP	5200020704	asphalt plant 86	07/20/2022	01-53311-3404 HWY/ST MAINT OP SU	3,105.07	
416	MATHY CONSTRUCTION COMP	5200020747	COLD MIX	07/20/2022	01-53441-3400 STRM SEWR MAINT O	4,060.26	
Total MATHY CONSTRUCTION COMPANY:						7,165.33	
<b>MEDLINE INDUSTRIES, INC.</b>							
2124	MEDLINE INDUSTRIES, INC.	2215612124	SUPPLIES	07/20/2022	03-52300-3402 AMBULANCE OPER -	699.98	
Total MEDLINE INDUSTRIES, INC.:						699.98	
<b>MILDE APPRAISAL SERVICE LLC</b>							
437	MILDE APPRAISAL SERVICE LL	0720222112	ASSESSOR PROF MONTHLY SERVICE	07/20/2022	01-51530-2100 ASSESSOR PROF SER	3,400.00	
Total MILDE APPRAISAL SERVICE LLC:						3,400.00	
<b>NORTH WOODS</b>							
2141	NORTH WOODS	337991	Asphalt release	07/20/2022	01-53311-3402 HWY/ST MAINT OP SU	138.10	
Total NORTH WOODS:						138.10	
<b>PENNY J. PRECOUR ATTORNEY AT LAW S.C.</b>							
469	PENNY J. PRECOUR ATTORNE	07202022	5576	07/20/2022	01-51300-2100 LEGAL PROF SERVICE	262.50	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
469	PENNY J. PRECOUR ATTORNE	07202022	5574	07/20/2022	12-55500-2100 SR & DISAB PROF SER	355.00	
469	PENNY J. PRECOUR ATTORNE	07202022	5573	07/20/2022	01-51300-2100 LEGAL PROF SERVICE	70.00	
469	PENNY J. PRECOUR ATTORNE	07202022	5569	07/20/2022	01-51300-2100 LEGAL PROF SERVICE	87.50	
469	PENNY J. PRECOUR ATTORNE	07202022	5571	07/20/2022	11-53520-2100 SHARED RIDE PROF S	35.00	
469	PENNY J. PRECOUR ATTORNE	07202022	5570	07/20/2022	01-51300-2100 LEGAL PROF SERVICE	70.00	
469	PENNY J. PRECOUR ATTORNE	07202022	5567	07/20/2022	01-51300-2100 LEGAL PROF SERVICE	105.00	
469	PENNY J. PRECOUR ATTORNE	07202022	5566	07/20/2022	14-51300-2100 TID 8 ED LEGAL PROF	322.47	
469	PENNY J. PRECOUR ATTORNE	07202022	5579	07/20/2022	01-51300-2100 LEGAL PROF SERVICE	1,345.00	
469	PENNY J. PRECOUR ATTORNE	0720222112	MONTHLY LEGAL SERVICES	07/20/2022	01-51300-2100 LEGAL PROF SERVICE	2,700.00	
Total PENNY J. PRECOUR ATTORNEY AT LAW S.C.:						5,352.47	
<b>QUILL CORPORATION</b>							
538	QUILL CORPORATION	25986781	Clorox cleaner	07/20/2022	03-52300-3400 AMBULANCE OPERATI	49.12	
538	QUILL CORPORATION	26029004	folger classic roast 30.5	07/20/2022	03-52300-3400 AMBULANCE OPERATI	60.00	
Total QUILL CORPORATION:						109.12	
<b>REINDERS INC</b>							
550	REINDERS INC	6014716-00	MOWER REPAIR WHEEL	07/11/2022	01-55200-3500 OTHER PARKS REPAI	331.40	
Total REINDERS INC:						331.40	
<b>RIVER CITY READY MIX INC</b>							
557	RIVER CITY READY MIX INC	6268	PSI EXTERIOR	07/20/2022	01-53441-3400 STRM SEWR MAINT O	144.00	
Total RIVER CITY READY MIX INC:						144.00	
<b>RUNNING INC.</b>							
1577	RUNNING INC.	26347	SHARED RIDE SERVICE - JUNE 2022	07/06/2022	11-53520-3400 SHARED RIDE OPERA	54,192.36	
1577	RUNNING INC.	26347	FARE REVENUE - JUNE 2022	07/06/2022	11-46350 MASS TRANSIT FARES	22,395.75-	
Total RUNNING INC.:						31,796.61	
<b>SUMMIT COMPANIES</b>							
9	SUMMIT COMPANIES	182007335	ANNUAL inspection	07/20/2022	12-55500-2900 SR & DISAB SERVICE	29.75	
Total SUMMIT COMPANIES:						29.75	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
<b>TELEFLEX LLC</b>							
1732	TELEFLEX LLC	9505634253	NEEDLE SET & STABILIZER	07/20/2022	03-52300-3402 AMBULANCE OPER -	677.50	
Total TELEFLEX LLC:						677.50	
<b>TOMAH WATER &amp; SEWER UTILITY</b>							
658	TOMAH WATER & SEWER UTILI	0720202210	fire 2049	07/20/2022	01-52200-2220 FIRE PROTECTION UT	34.14	
658	TOMAH WATER & SEWER UTILI	0720202210	Senior center	07/20/2022	12-55500-2220 SR & DISAB UTIL-W&S	189.69	
658	TOMAH WATER & SEWER UTILI	294307202022	AMBULANCE BLDG	07/20/2022	03-52300-2220 AMBULANCE UTIL-W&	134.94	
658	TOMAH WATER & SEWER UTILI	294307202022	LIBRARY	07/20/2022	10-55110-2220 LIBRARY UTIL-W&S	143.57	
658	TOMAH WATER & SEWER UTILI	294307202022	PW 967.01	07/20/2022	01-53311-2220 HWY/ST MAINT UTIL-W	23.77	
658	TOMAH WATER & SEWER UTILI	294307202022	PW 2263.01	07/20/2022	01-53311-2220 HWY/ST MAINT UTIL-W	62.35	
658	TOMAH WATER & SEWER UTILI	294307202022	sSTREET SWEEPING	07/20/2022	01-53311-2220 HWY/ST MAINT UTIL-W	22.60	
658	TOMAH WATER & SEWER UTILI	294307202022	BLOYER FLIGHT OFFICE	07/20/2022	01-53510-2220 AIRPORT UTIL-W&S	23.77	
658	TOMAH WATER & SEWER UTILI	294307202022	MUNICIPAL CENTER	07/20/2022	01-51600-2220 GENERAL BLDGS UTIL	219.86	
658	TOMAH WATER & SEWER UTILI	294307202022	MILWAUKEE ST FOUNTAIN	07/20/2022	01-53311-2220 HWY/ST MAINT UTIL-W	22.60	
658	TOMAH WATER & SEWER UTILI	294307202022	MONOWAU ST GARAGE	07/20/2022	01-53311-2220 HWY/ST MAINT UTIL-W	83.09	
Total TOMAH WATER & SEWER UTILITY:						960.38	
<b>TRI-STATE BUSINESS MACHINES INC</b>							
672	TRI-STATE BUSINESS MACHINE	548563	contract	07/20/2022	01-51200-2230 JUDICIAL UTIL-TELEP	19.44	
Total TRI-STATE BUSINESS MACHINES INC:						19.44	
<b>VERIZON</b>							
699	VERIZON	9909927032	CAMREA MAY AND JUNE	07/11/2022	01-55200-2230 OTHER PARKS UTIL-T	429.26	
Total VERIZON:						429.26	
<b>WASTEBUILT ENVIRONMENTAL SOLUTIONS</b>							
1291	WASTEBUILT ENVIRONMENTAL	3692220	control 6 buttons	07/20/2022	01-53635-3500 RECYCLING REPAIR &	448.13	
Total WASTEBUILT ENVIRONMENTAL SOLUTIONS:						448.13	
<b>ZOLL MEDICAL CORPORATION</b>							
783	ZOLL MEDICAL CORPORATION	90065382	service plan	07/20/2022	03-52300-2900 AMBULANCE SERVICE	7,244.75	
Total ZOLL MEDICAL CORPORATION:						7,244.75	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Date Paid
Grand Totals:						<u>112,324.09</u>	

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

Murray, Mike

City Council: \_\_\_\_\_

Glynn, John

\_\_\_\_\_

Pater, Nellie

\_\_\_\_\_

Peterson, Dean

\_\_\_\_\_

Kiefer, Lamont

\_\_\_\_\_

Gigous, Adam

\_\_\_\_\_

Koel, Mitchell

\_\_\_\_\_

Yarrington, Richard

\_\_\_\_\_

Zabinski, Shawn

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>140498</b>										
06/22	06/22/2022	140498	2131	3RT NETWORKS	cw31486	1	01-51450-2900	.00	3,000.00	3,000.00
06/22	06/22/2022	140498	2131	3RT NETWORKS	cw31486	2	01-51450-2900	.00	4,840.00	4,840.00
06/22	06/22/2022	140498	2131	3RT NETWORKS	cw31486	3	01-51450-2900	.00	48.00	48.00
Total 140498:								.00		7,888.00
<b>140499</b>										
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	1	01-55401-3500	.00	27.98	27.98
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	2	01-55200-3400	.00	13.99	13.99
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	3	01-55200-3400	.00	439.99	439.99
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	4	01-55200-3400	.00	10.00	10.00
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	5	01-55200-3400	.00	34.95	34.95
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	6	08-57621-8300	.00	4,599.00	4,599.00
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	7	01-55200-3400	.00	89.90	89.90
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	8	01-55200-3400	.00	107.88	107.88
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	9	01-55401-3400	.00	66.55	66.55
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	10	01-55402-3500	.00	11.16	11.16
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	11	01-55200-3400	.00	48.97	48.97
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	12	01-55200-3400	.00	47.97	47.97
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	13	01-55401-3400	.00	54.99	54.99
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	14	01-55402-3500	.00	21.56	21.56
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	15	01-55200-3400	.00	89.99	89.99
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022	16	01-55200-3400	.00	2.99	2.99
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	1	03-52300-3400	.00	24.34	24.34
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	2	03-52300-3400	.00	3.44	3.44
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	3	03-52300-3400	.00	38.35	38.35
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	4	03-52300-3400	.00	27.56	27.56
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	5	03-52300-3400	.00	9.18	9.18
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	6	03-52300-3400	.00	15.72	15.72
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	7	03-52300-3400	.00	35.98	35.98
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	8	03-52300-3400	.00	7.59	7.59
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	9	03-52300-3500	.00	8.99	8.99
06/22	06/22/2022	140499	11	ACE HARDWARE	06222022 A	10	03-52300-3400	.00	11.10	11.10
06/22	06/22/2022	140499	11	ACE HARDWARE	604257	1	01-52100-3400	.00	44.99	44.99
06/22	06/22/2022	140499	11	ACE HARDWARE	604855	1	10-55110-3100	.00	79.98	79.98
06/22	06/22/2022	140499	11	ACE HARDWARE	604859	1	19-57140-8200	.00	27.95	27.95
06/22	06/22/2022	140499	11	ACE HARDWARE	604894	1	03-52300-3400	.00	2.99	2.99
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	1	01-53311-3402	.00	4.99	4.99

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	2	01-51600-3500	.00	9.59	9.59
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	3	01-53311-3402	.00	22.99	22.99
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	4	01-53311-3502	.00	39.99-	39.99-
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	5	01-51600-3400	.00	20.98	20.98
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	6	01-53311-3508	.00	15.77	15.77
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	7	01-53311-3402	.00	16.97	16.97
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	8	01-51600-3400	.00	105.71	105.71
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	9	01-53311-3402	.00	7.77	7.77
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	10	01-53311-3402	.00	34.97	34.97
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	11	19-57140-8200	.00	40.97	40.97
06/22	06/22/2022	140499	11	ACE HARDWARE	605076	12	19-57140-8200	.00	6.00	6.00
06/22	06/22/2022	140499	11	ACE HARDWARE	605232/6045	1	19-57140-8200	.00	9.56	9.56
06/22	06/22/2022	140499	11	ACE HARDWARE	605612 AMB	1	03-52300-3400	.00	8.99	8.99
Total 140499:								.00	6,251.30	
<b>140500</b>										
06/22	06/22/2022	140500	24	AIRGAS USA LLC	9988467412	1	01-53311-2900	.00	107.72	107.72
Total 140500:								.00	107.72	
<b>140501</b>										
06/22	06/22/2022	140501	27	ALL AMERICAN DO-IT CENTER	28560/3	1	19-57140-8200	.00	60.31	60.31
06/22	06/22/2022	140501	27	ALL AMERICAN DO-IT CENTER	28666/3	1	01-53311-3405	.00	30.69	30.69
06/22	06/22/2022	140501	27	ALL AMERICAN DO-IT CENTER	28988/3	1	01-53311-3508	.00	17.99	17.99
06/22	06/22/2022	140501	27	ALL AMERICAN DO-IT CENTER	29048/3	1	01-53311-3508	.00	22.59	22.59
06/22	06/22/2022	140501	27	ALL AMERICAN DO-IT CENTER	29116/3	1	01-53311-3508	.00	52.24	52.24
06/22	06/22/2022	140501	27	ALL AMERICAN DO-IT CENTER	29144/3	1	01-53311-3508	.00	31.34	31.34
Total 140501:								.00	215.16	
<b>140502</b>										
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	1	01-55200-2210	.00	95.66	95.66
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	2	01-55200-2210	.00	17.44	17.44
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	3	01-55200-2210	.00	45.72	45.72
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	4	01-55200-2210	.00	177.35	177.35
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	5	01-55200-2210	.00	37.95	37.95
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	6	01-55401-2210	.00	195.58	195.58
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	7	01-55200-2210	.00	133.31	133.31

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	8	01-55200-2210	.00	17.44	17.44
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	9	01-55200-2210	.00	25.16	25.16
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	10	01-55200-2210	.00	47.44	47.44
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	11	01-55200-2210	.00	75.99	75.99
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	12	01-55200-2210	.00	17.82	17.82
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	13	01-55200-2210	.00	20.00	20.00
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	14	01-55200-2210	.00	19.25	19.25
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0062220221	15	01-55200-2210	.00	53.50	53.50
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202220	1	01-55200-2210	.00	18.37	18.37
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202220	2	01-55402-2210	.00	37.05	37.05
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202222	1	01-52900-2210	.00	19.89	19.89
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202222	2	01-52100-2210	.00	.50	.50
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202222	3	01-53311-2210	.00	320.81	320.81
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202222	4	01-51600-2210	.00	1,309.53	1,309.53
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202222	5	01-53510-2210	.00	124.07	124.07
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202222	6	01-53420-2900	.00	17.44	17.44
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202222	7	01-53420-2900	.00	17.44	17.44
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	1	01-55401-2210	.00	27.15	27.15
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	2	01-55401-2210	.00	31.64	31.64
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	3	01-55401-2210	.00	89.92	89.92
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	4	01-55401-2210	.00	29.97	29.97
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	5	01-55401-2210	.00	11.31	11.31
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	6	01-55401-2210	.00	18.59	18.59
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	7	01-55401-2210	.00	29.95	29.95
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	8	01-55401-2210	.00	30.03	30.03
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	9	01-55401-2210	.00	27.88	27.88
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	10	01-55401-2210	.00	44.13	44.13
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	11	01-55401-2210	.00	27.88	27.88
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	12	01-55401-2210	.00	73.84	73.84
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	13	01-55401-2210	.00	381.85	381.85
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	14	01-55401-2210	.00	181.70	181.70
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	15	01-55401-2210	.00	18.59	18.59
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	16	01-55401-2210	.00	31.34	31.34
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	17	01-55401-2210	.00	18.62	18.62
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	18	01-55401-2210	.00	63.91	63.91
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	19	01-55401-2210	.00	701.15	701.15
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	20	01-55401-2210	.00	33.55	33.55
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202230	21	01-55401-2210	.00	33.56	33.56
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202240	1	01-55200-2210	.00	153.02	153.02

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202240	2	01-55402-2210	.00	1,284.55	1,284.55
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	1	01-52200-2210	.00	199.88	199.88
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	2	01-53311-2210	.00	125.00	125.00
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	3	01-53311-2210	.00	17.56	17.56
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	4	01-53420-2900	.00	33.33	33.33
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	5	01-53510-2210	.00	21.18	21.18
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	6	01-53510-2210	.00	27.07	27.07
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	7	01-53311-2210	.00	150.15	150.15
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	8	01-53420-2900	.00	33.70	33.70
06/22	06/22/2022	140502	30	ALLIANT ENERGY/WPL	0622202229	9	01-53510-2210	.00	19.25	19.25
Total 140502:								.00	6,815.96	6,815.96
<b>140503</b>										
06/22	06/22/2022	140503	32	ALLIED COOPERATIVE	8934940620	1	01-53311-3405	.00	58.50	58.50
06/22	06/22/2022	140503	32	ALLIED COOPERATIVE	8934940620	2	01-53311-3405	.00	90.00	90.00
06/22	06/22/2022	140503	32	ALLIED COOPERATIVE	8934940620	3	01-53311-3405	.00	88.20	88.20
Total 140503:								.00	236.70	236.70
<b>140504</b>										
06/22	06/22/2022	140504	34	ALLSTATE PETERBILT OF TOM	5203115740	1	01-53620-3500	.00	298.64	298.64
Total 140504:								.00	298.64	298.64
<b>140505</b>										
06/22	06/22/2022	140505	54	ARTS TREE & LAWN SERVICE L	978	1	02-56910-3500	.00	1,600.00	1,600.00
Total 140505:								.00	1,600.00	1,600.00
<b>140506</b>										
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	1	01-15610	.00	541.21	541.21
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	2	01-15620	.00	129.31	129.31
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	3	01-51600-2230	.00	40.49	40.49
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	4	01-53311-2230	.00	40.49	40.49
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	5	01-53311-2230	.00	36.49	36.49
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	6	01-52200-2230	.00	38.99	38.99
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	7	01-53100-2230	.00	27.33	27.33
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	8	01-53100-2230	.00	13.50	13.50

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	9	01-51415-2230	.00	45.50	45.50
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	10	01-51415-2230	.00	40.50	40.50
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	11	01-51415-2230	.00	40.50	40.50
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	12	01-52400-2230	.00	40.66	40.66
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	13	01-52400-2230	.00	36.49	36.49
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	14	01-52400-2230	.00	40.49	40.49
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	15	01-55200-2230	.00	36.50	36.50
06/22	06/22/2022	140506	1960	AT&T MOBILITY	2873030559	16	01-55200-2230	.00	36.50	36.50
Total 140506:								.00		1,184.95
<b>140507</b>										
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	1	01-53311-3401	.00	119.92	119.92
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	2	01-53311-3502	.00	13.99	13.99
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	3	01-53311-3502	.00	92.90	92.90
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	4	01-53311-3502	.00	19.99	19.99
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	5	01-53311-3402	.00	100.99	100.99
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	6	01-53311-3502	.00	25.72	25.72
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	7	01-53311-3402	.00	9.14	9.14
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	8	01-53620-3500	.00	416.97	416.97
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	06222022	9	01-53311-3402	.00	131.83	131.83
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202212	1	01-52100-3500	.00	49.75	49.75
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202212	2	01-52100-3500	.00	46.06	46.06
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202212	3	01-52100-3500	.00	50.75	50.75
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202212	4	01-52100-3500	.00	50.75	50.75
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202212	5	01-52100-3500	.00	50.75	50.75
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202212	6	01-52100-3500	.00	50.75	50.75
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202212	7	01-52100-3500	.00	5.98	5.98
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202212	8	01-52100-3500	.00	13.99	13.99
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202214	1	01-52100-3500	.00	59.06	59.06
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202214	2	01-52100-3500	.00	74.99	74.99
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202214	3	01-52100-3500	.00	50.75	50.75
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	0622202214	4	01-52100-3500	.00	58.24	58.24
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	522207595	1	01-55200-3500	.00	207.98	207.98
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	522207908	1	01-53311-3502	.00	119.44	119.44
06/22	06/22/2022	140507	61	AUTO VALUE TOMAH	522207927	1	01-53311-3502	.00	64.90	64.90
Total 140507:								.00		1,885.59

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>140508</b>										
06/22	06/22/2022	140508	218	BAUMGART, EMIL	2112052022	1	01-52400-2100	.00	500.00	500.00
Total 140508:								.00		500.00
<b>140509</b>										
06/22	06/22/2022	140509	78	BEAR GRAPHICS INC	0895986	1	01-51440-3100	.00	238.38	238.38
06/22	06/22/2022	140509	78	BEAR GRAPHICS INC	0895986	2	01-51440-3100	.00	.01-	.01-
Total 140509:								.00		238.37
<b>140510</b>										
06/22	06/22/2022	140510	84	BEST KEPT PORTABLES LLC	6942	1	01-55200-3400	.00	270.00	270.00
Total 140510:								.00		270.00
<b>140511</b>										
06/22	06/22/2022	140511	107	BSN SPORTS LLC	305382676	1	01-55300-3400	.00	503.60	503.60
Total 140511:								.00		503.60
<b>140512</b>										
06/22	06/22/2022	140512	128	CENTURYLINK	052220221	1	01-55200-3400	.00	136.89	136.89
06/22	06/22/2022	140512	128	CENTURYLINK	06/22/2022	1	01-55402-2230	.00	404.06	404.06
06/22	06/22/2022	140512	128	CENTURYLINK	06/22/2022	2	01-55402-2230	.00	199.86-	199.86-
06/22	06/22/2022	140512	128	CENTURYLINK	06172022	1	02-56910-2230	.00	.76	.76
06/22	06/22/2022	140512	128	CENTURYLINK	06172022	2	01-51600-2230	.00	3.78-	3.78-
06/22	06/22/2022	140512	128	CENTURYLINK	06172022	3	01-53510-2230	.00	32.60	32.60
06/22	06/22/2022	140512	128	CENTURYLINK	06172022	4	01-53311-2230	.00	1.67	1.67
Total 140512:								.00		372.34
<b>140513</b>										
06/22	06/22/2022	140513	2302	CINTAS CORPORATION	5110693644	1	01-53311-3409	.00	17.72	17.72
06/22	06/22/2022	140513	2302	CINTAS CORPORATION	516393575	1	01-53311-3409	.00	33.23	33.23
Total 140513:								.00		50.95

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<b>140514</b>										
06/22	06/22/2022	140514	2301	CIVICPLUS	228284	1	19-57190-1140	.00	816.02	816.02
Total 140514:								.00		816.02
<b>140515</b>										
06/22	06/22/2022	140515	436	CONSOLIDATED ENERGY COM	06222022	1	01-55200-3400	.00	648.76	648.76
06/22	06/22/2022	140515	436	CONSOLIDATED ENERGY COM	121 062220	1	01-53311-3401	.00	2,707.12	2,707.12
06/22	06/22/2022	140515	436	CONSOLIDATED ENERGY COM	121 062220	2	01-53620-3400	.00	1,400.00	1,400.00
06/22	06/22/2022	140515	436	CONSOLIDATED ENERGY COM	121 062220	3	01-53635-3400	.00	535.73	535.73
Total 140515:								.00		5,291.61
<b>140516</b>										
06/22	06/22/2022	140516	29	CULLIGAN	006222022	1	01-55402-3400	.00	19.59	19.59
06/22	06/22/2022	140516	29	CULLIGAN	0622202201	1	01-51600-3400	.00	37.95	37.95
Total 140516:								.00		57.54
<b>140517</b>										
06/22	06/22/2022	140517	1336	DEROUSSEAU HEATING & COO	25207	1	01-55402-3500	.00	622.50	622.50
Total 140517:								.00		622.50
<b>140518</b>										
06/22	06/22/2022	140518	1280	DIRECTV	013901916x2	1	01-55401-3400	.00	160.99	160.99
Total 140518:								.00		160.99
<b>140519</b>										
06/22	06/22/2022	140519	2123	DYNAMIC LIFECYCLE INNOVATI	220506012	1	01-53635-2900	.00	1,055.55	1,055.55
Total 140519:								.00		1,055.55
<b>140520</b>										
06/22	06/22/2022	140520	211	ELM USA INC	49685	1	10-55111-3100	.00	44.49	44.49
Total 140520:								.00		44.49

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<b>140521</b>										
06/22	06/22/2022	140521	216	EMERGENCY MEDICAL PRODU	2454445	1	03-52300-3402	.00	1,205.66	1,205.66
Total 140521:								.00		1,205.66
<b>140522</b>										
06/22	06/22/2022	140522	225	EVANS PRINT + MEDIA GROUP	82248	1	01-51100-3200	.00	108.90	108.90
06/22	06/22/2022	140522	225	EVANS PRINT + MEDIA GROUP	82248	2	01-51420-3200	.00	16.78	16.78
Total 140522:								.00		125.68
<b>140523</b>										
06/22	06/22/2022	140523	226	EVEREST EMERGENCY VEHICL	PO6125	1	03-52300-3500	.00	64.95	64.95
06/22	06/22/2022	140523	226	EVEREST EMERGENCY VEHICL	PO6126	1	03-52300-3500	.00	39.39	39.39
06/22	06/22/2022	140523	226	EVEREST EMERGENCY VEHICL	PO6140	1	03-52300-3500	.00	268.15	268.15
Total 140523:								.00		372.49
<b>140524</b>										
06/22	06/22/2022	140524	250	FIRELINE SPRINKLER CORPOR	60447-22	1	01-51600-2900	.00	390.00	390.00
Total 140524:								.00		390.00
<b>140525</b>										
06/22	06/22/2022	140525	299	HAGEN SPORTS NETWORK	06142022	1	01-51100-3200	.00	375.00	375.00
Total 140525:								.00		375.00
<b>140526</b>										
06/22	06/22/2022	140526	354	JOHN SHUCK PLUMBING & REP	14357	1	01-55200-3500	.00	396.53	396.53
Total 140526:								.00		396.53
<b>140527</b>										
06/22	06/22/2022	140527	2323	JONSCOTT NANIGA	202205313	1	01-23010	.00	200.00	200.00
Total 140527:								.00		200.00

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<b>140528</b>										
06/22	06/22/2022	140528	375	KWIK TRIP CREDIT DEPT	062220225	1	01-55200-3400	.00	1,264.45	1,264.45
06/22	06/22/2022	140528	375	KWIK TRIP CREDIT DEPT	4219450622	1	03-52300-3401	.00	6,529.96	6,529.96
06/22	06/22/2022	140528	375	KWIK TRIP CREDIT DEPT	575420622	1	01-52100-3400	.00	4,714.44	4,714.44
Total 140528:								.00		12,508.85
<b>140529</b>										
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6317000622	1	10-55110-2230	.00	154.18	154.18
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6317000622	2	10-55110-2900	.00	79.95	79.95
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	1	01-51520-2230	.00	54.46	54.46
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	2	01-53100-2230	.00	63.69	63.69
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	3	01-51200-2230	.00	13.83	13.83
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	4	01-51420-2230	.00	343.92	343.92
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	5	01-51100-2230	.00	10.62	10.62
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	6	01-51530-2230	.00	14.66	14.66
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	7	01-51410-2230	.00	10.62	10.62
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	8	01-51415-2230	.00	13.57	13.57
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	9	01-51420-2230	.00	175.00	175.00
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	10	01-52100-2230	.00	175.00	175.00
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	11	01-52400-2230	.00	13.01	13.01
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6905000622	12	01-52100-2230	.00	489.09	489.09
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	6922000622	1	01-52200-2230	.00	121.22	121.22
06/22	06/22/2022	140529	395	LEMONWEIR VALLEY TELEPHO	8023000622	1	03-52300-2230	.00	569.17	569.17
Total 140529:								.00		2,301.99
<b>140530</b>										
06/22	06/22/2022	140530	1391	LOFFLER COMPANIES	4045454	1	01-51420-2100	.00	15.16	15.16
Total 140530:								.00		15.16
<b>140531</b>										
06/22	06/22/2022	140531	850	MARTIN-MCALLISTER CONSUL	14663	1	01-52100-2100	.00	1,200.00	1,200.00
Total 140531:								.00		1,200.00
<b>140532</b>										
06/22	06/22/2022	140532	1921	MAYO CLINIC	36415	1	01-52100-3400	.00	739.00	739.00

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Total 140532:								.00		739.00
<b>140533</b>										
06/22	06/22/2022	140533	430	METCO	200213	1	01-53510-3430	.00	819.64	819.64
Total 140533:								.00		819.64
<b>140534</b>										
06/22	06/22/2022	140534	431	MID-STATE DOOR & OPENER	02677	1	01-53311-3508	.00	255.00	255.00
06/22	06/22/2022	140534	431	MID-STATE DOOR & OPENER	2656	1	01-53311-3508	.00	275.00	275.00
Total 140534:								.00		530.00
<b>140535</b>										
06/22	06/22/2022	140535	437	MILDE APPRAISAL SERVICE LL	2112062022	1	01-51530-2100	.00	3,400.00	3,400.00
Total 140535:								.00		3,400.00
<b>140536</b>										
06/22	06/22/2022	140536	442	MISSISSIPPI WELDERS SUPPL	468112	1	03-52300-3400	.00	85.37	85.37
06/22	06/22/2022	140536	442	MISSISSIPPI WELDERS SUPPL	468133	1	03-52300-3400	.00	131.09	131.09
Total 140536:								.00		216.46
<b>140537</b>										
06/22	06/22/2022	140537	461	MONROE CO SOLID WASTE	0020522	1	01-53630-5300	.00	14,920.00	14,920.00
Total 140537:								.00		14,920.00
<b>140538</b>										
06/22	06/22/2022	140538	475	NAPA - CENTRAL WISCONSIN A	624840	1	03-52300-3400	.00	110.24	110.24
Total 140538:								.00		110.24
<b>140539</b>										
06/22	06/22/2022	140539	2141	NORTH WOODS	335542	1	01-53311-3408	.00	103.83	103.83

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Total 140539:								.00		103.83
<b>140540</b>										
06/22	06/22/2022	140540	469	PENNY J. PRECOUR ATTORNE	2112062022	1	01-51300-2100	.00	2,700.00	2,700.00
Total 140540:								.00		2,700.00
<b>140541</b>										
06/22	06/22/2022	140541	525	PITNEY BOWES INC	3315741641	1	01-51420-2900	.00	213.30	213.30
Total 140541:								.00		213.30
<b>140542</b>										
06/22	06/22/2022	140542	538	QUILL CORPORATION	06222022	1	03-52300-3400	.00	28.16	28.16
06/22	06/22/2022	140542	538	QUILL CORPORATION	06222022	2	03-52300-3400	.00	17.78	17.78
06/22	06/22/2022	140542	538	QUILL CORPORATION	06222022	3	03-52300-3400	.00	38.99	38.99
06/22	06/22/2022	140542	538	QUILL CORPORATION	06222022	4	03-52300-3100	.00	490.96	490.96
Total 140542:								.00		575.89
<b>140543</b>										
06/22	06/22/2022	140543	555	RICK'S CERTIFIED AUTO OF TO	74124	1	01-53311-3402	.00	81.20	81.20
Total 140543:								.00		81.20
<b>140544</b>										
06/22	06/22/2022	140544	557	RIVER CITY READY MIX INC	5795	1	01-53441-3400	.00	144.00	144.00
06/22	06/22/2022	140544	557	RIVER CITY READY MIX INC	5795	2	01-53441-3400	.00	36.00	36.00
Total 140544:								.00		180.00
<b>140545</b>										
06/22	06/22/2022	140545	581	SHERWIN INDUSTRIES INC	SS093623	1	01-53311-3502	.00	1,334.42	1,334.42
Total 140545:								.00		1,334.42
<b>140546</b>										
06/22	06/22/2022	140546	2139	SPECTRUM	5916060122	1	01-52100-2230	.00	115.44	115.44

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Total 140546:								.00		115.44
<b>140547</b>										
06/22	06/22/2022	140547	9	SUMMIT COMPANIES	182006949	1	01-52200-2100	.00	87.50	87.50
06/22	06/22/2022	140547	9	SUMMIT COMPANIES	182006951	1	01-51600-2900	.00	238.50	238.50
06/22	06/22/2022	140547	9	SUMMIT COMPANIES	182007072	1	03-52300-2100	.00	138.00	138.00
Total 140547:								.00		464.00
<b>140548</b>										
06/22	06/22/2022	140548	1732	TELEFLEX LLC	9505554320	1	03-52300-3400	.00	2,010.50	2,010.50
Total 140548:								.00		2,010.50
<b>140549</b>										
06/22	06/22/2022	140549	2281	TK ELEVATOR	27372	1	01-52100-3550	.00	582.56	582.56
Total 140549:								.00		582.56
<b>140550</b>										
06/22	06/22/2022	140550	639	TOMAH CASH STORE	70508	1	01-53311-3409	.00	169.99	169.99
Total 140550:								.00		169.99
<b>140551</b>										
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	06222022	1	01-55402-2220	.00	62.28	62.28
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	06222022	2	01-55402-2220	.00	4,841.74	4,841.74
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220221	1	01-53311-2220	.00	83.09	83.09
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220221	2	01-53311-2220	.00	22.60	22.60
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220221	3	01-53311-2220	.00	22.60	22.60
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220221	4	01-51600-2220	.00	230.23	230.23
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220221	5	01-53510-2220	.00	23.77	23.77
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220221	6	01-53311-2220	.00	23.77	23.77
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220221	7	01-53311-2220	.00	83.09	83.09
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202210	1	01-55300-2220	.00	41.61	41.61
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202210	2	01-55300-2220	.00	75.95	75.95
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	1	01-55200-2220	.00	72.72	72.72
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	2	01-55200-2220	.00	34.14	34.14

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06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	3	01-55200-2220	.00	86.32	86.32
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	4	01-55200-2220	.00	124.57	124.57
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	5	01-55200-2220	.00	23.77	23.77
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	6	01-55200-2220	.00	51.98	51.98
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	7	01-55200-2220	.00	51.98	51.98
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	8	01-55200-2220	.00	81.60	81.60
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	9	01-55200-2220	.00	23.77	23.77
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	062220222	10	01-55200-2220	.00	65.25	65.25
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	1	01-55401-2220	.00	25.36	25.36
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	2	01-55401-2220	.00	253.46	253.46
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	3	01-55401-2220	.00	23.77	23.77
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	4	01-55401-2220	.00	23.77	23.77
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	5	01-55401-2220	.00	129.02	129.02
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	6	01-55401-2220	.00	7.87	7.87
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	7	01-55401-2220	.00	107.06	107.06
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	8	01-55401-2220	.00	23.77	23.77
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	9	01-55401-2220	.00	223.28	223.28
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	10	01-55401-2220	.00	62.35	62.35
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	11	01-55401-2220	.00	62.35	62.35
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	12	01-55401-2220	.00	44.51	44.51
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	0622202220	13	01-55401-2220	.00	564.56	564.56
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	20490622	1	01-52200-2220	.00	34.14	34.14
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	29430622	1	03-52300-2220	.00	197.16	197.16
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	3330 POLIC	1	01-52100-2220	.00	228.61	228.61
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	5403010622	1	12-55500-2220	.00	200.06	200.06
06/22	06/22/2022	140551	658	TOMAH WATER & SEWER UTILI	671.010622	1	12-55500-2220	.00	23.77	23.77
Total 140551:								.00	8,361.70	
<b>140552</b>										
06/22	06/22/2022	140552	1174	WDATCP-LICENSE RENEWAL	062220221	1	01-55402-3400	.00	250.00	250.00
06/22	06/22/2022	140552	1174	WDATCP-LICENSE RENEWAL	062220222	1	01-55402-3400	.00	175.00	175.00
06/22	06/22/2022	140552	1174	WDATCP-LICENSE RENEWAL	062220223	1	01-55402-3400	.00	250.00	250.00
06/22	06/22/2022	140552	1174	WDATCP-LICENSE RENEWAL	062220224	1	01-55402-3400	.00	45.00	45.00
Total 140552:								.00	720.00	
<b>140553</b>										
06/22	06/22/2022	140553	721	WE ENERGIES	0622202210	1	01-55200-2200	.00	58.74	58.74

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
06/22	06/22/2022	140553	721	WE ENERGIES	0622202210	2	01-55401-2200	.00	664.17	664.17
06/22	06/22/2022	140553	721	WE ENERGIES	0622202210	3	01-55402-2200	.00	14.28	14.28
Total 140553:								.00		737.19
<b>140554</b>										
06/22	06/22/2022	140554	754	WIL-KIL PEST CONTROL	4418438	1	01-55200-3400	.00	60.00	60.00
Total 140554:								.00		60.00
<b>140555</b>										
06/22	06/22/2022	140555	758	WIRE PRO ELECTRIC LLC	21676	1	01-55401-3500	.00	90.00	90.00
Total 140555:								.00		90.00
<b>140556</b>										
06/22	06/22/2022	140556	2321	WISCONSIN STATE FIREFIGHT	06222022	1	01-52200-3250	.00	900.00	900.00
Total 140556:								.00		900.00
<b>140557</b>										
06/22	06/27/2022	140557	2131	3RT NETWORKS	cw31429	1	01-51450-2900	.00	12.96	12.96
06/22	06/27/2022	140557	2131	3RT NETWORKS	cw31554	1	01-51450-3100	.00	9.19	9.19
Total 140557:								.00		22.15
<b>140558</b>										
06/22	06/27/2022	140558	19	ADVERTISING CONCEPT LLC	93189	1	01-55200-3400	.00	286.00	286.00
Total 140558:								.00		286.00
<b>140559</b>										
06/22	06/27/2022	140559	27	ALL AMERICAN DO-IT CENTER	29438/3	1	01-53510-3500	.00	151.99	151.99
Total 140559:								.00		151.99
<b>140560</b>										
06/22	06/27/2022	140560	30	ALLIANT ENERGY/WPL	06242022	1	01-52100-2210	.00	2,158.94	2,158.94
06/22	06/27/2022	140560	30	ALLIANT ENERGY/WPL	06242022	2	10-55110-2210	.00	620.84	620.84

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
06/22	06/27/2022	140560	30	ALLIANT ENERGY/WPL	06242022	3	12-55500-2210	.00	694.06	694.06
06/22	06/27/2022	140560	30	ALLIANT ENERGY/WPL	06242022	4	12-55500-2210	.00	40.02	40.02
06/22	06/27/2022	140560	30	ALLIANT ENERGY/WPL	06242022	5	12-55500-2210	.00	41.90	41.90
06/22	06/27/2022	140560	30	ALLIANT ENERGY/WPL	06242022	6	12-55500-2210	.00	64.90	64.90
Total 140560:								.00		3,620.66
<b>140561</b>										
06/22	06/27/2022	140561	32	ALLIED COOPERATIVE	93936	1	01-53311-3405	.00	90.00	90.00
Total 140561:								.00		90.00
<b>140562</b>										
06/22	06/27/2022	140562	54	ARTS TREE & LAWN SERVICE L	995	1	01-53311-3405	.00	1,250.00	1,250.00
Total 140562:								.00		1,250.00
<b>140563</b>										
06/22	06/27/2022	140563	61	AUTO VALUE TOMAH	6-22-22	1	01-52100-3500	.00	62.29	62.29
06/22	06/27/2022	140563	61	AUTO VALUE TOMAH	6-22-22	2	01-52100-3500	.00	62.29	62.29
Total 140563:								.00		124.58
<b>140564</b>										
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	1	10-55110-3460	.00	855.48	855.48
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	2	10-55110-3420	.00	26.55	26.55
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	3	10-55110-3420	.00	64.64	64.64
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	4	10-55110-3460	.00	42.80	42.80
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	5	10-55110-3100	.00	1.34	1.34
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	6	10-55110-3460	.00	36.96	36.96
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	7	10-55110-3420	.00	67.77	67.77
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	8	10-55110-3420	.00	66.80	66.80
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	9	10-55110-3420	.00	58.99	58.99
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	10	10-55110-3460	.00	49.11	49.11
06/22	06/27/2022	140564	69	BAKER & TAYLOR LLC	06242022	11	10-55111-3460	.00	34.05	34.05
Total 140564:								.00		1,304.49

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<b>140565</b>										
06/22	06/27/2022	140565	76	BAYCOM INC	38546/38548	1	01-53311-3502	.00	100.90	100.90
Total 140565:								.00	100.90	100.90
<b>140566</b>										
06/22	06/27/2022	140566	1210	BELCO VEHICLE SOLUTIONS L	7227	1	03-52300-3400	.00	1,475.00	1,475.00
Total 140566:								.00	1,475.00	1,475.00
<b>140567</b>										
06/22	06/27/2022	140567	81	BERNIE BUCHNER INC	6-21-22	1	01-52100-3550	.00	263.04	263.04
Total 140567:								.00	263.04	263.04
<b>140568</b>										
06/22	06/27/2022	140568	84	BEST KEPT PORTABLES LLC	7165	1	01-55200-3400	.00	210.00	210.00
Total 140568:								.00	210.00	210.00
<b>140569</b>										
06/22	06/27/2022	140569	1735	BOB HONEL	05242022	1	12-55500-3410	.00	100.00	100.00
Total 140569:								.00	100.00	100.00
<b>140570</b>										
06/22	06/27/2022	140570	96	BOUND TREE MEDICAL LLC	84554349	1	03-52300-3402	.00	595.96	595.96
Total 140570:								.00	595.96	595.96
<b>140571</b>										
06/22	06/27/2022	140571	1666	CBS SQUARED INC	10028	1	01-51415-3400	.00	1,134.75	1,134.75
Total 140571:								.00	1,134.75	1,134.75
<b>140572</b>										
06/22	06/27/2022	140572	174	CRAWFORD OIL COMPANY INC	274164	1	01-53510-3430	.00	5,794.00	5,794.00

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Total 140572:								.00		5,794.00
<b>140573</b>										
06/22	06/27/2022	140573	1777	DELTA DENTAL	1795663 179	1	01-21597	.00	1,206.50	1,206.50
Total 140573:								.00		1,206.50
<b>140574</b>										
06/22	06/27/2022	140574	2180	EAGLE PROMOTIONS & APPAR	6-21-22	1	05-52100-3400	.00	329.40	329.40
06/22	06/27/2022	140574	2180	EAGLE PROMOTIONS & APPAR	6-21-22	2	05-52100-3400	.00	1,580.20	1,580.20
06/22	06/27/2022	140574	2180	EAGLE PROMOTIONS & APPAR	6-21-22	3	05-52100-3400	.00	201.74	201.74
Total 140574:								.00		2,111.34
<b>140575</b>										
06/22	06/27/2022	140575	209	EBSCO SUBSCRIPTION SERVIC	2206562	1	10-55110-3420	.00	26.40	26.40
Total 140575:								.00		26.40
<b>140576</b>										
06/22	06/27/2022	140576	220	EO JOHNSON CO	06242022	1	10-55110-2900	.00	25.29	25.29
06/22	06/27/2022	140576	220	EO JOHNSON CO	06242022	2	10-55110-2900	.00	69.00	69.00
06/22	06/27/2022	140576	220	EO JOHNSON CO	06242022	3	10-55110-2900	.00	20.47	20.47
06/22	06/27/2022	140576	220	EO JOHNSON CO	INV1157898	1	01-53311-2900	.00	106.00	106.00
Total 140576:								.00		220.76
<b>140577</b>										
06/22	06/27/2022	140577	1882	FABICK CAT	SIEP000674	1	01-51600-2900	.00	906.17	906.17
06/22	06/27/2022	140577	1882	FABICK CAT	SIEP000674	1	01-51600-2900	.00	906.17	906.17
Total 140577:								.00		1,812.34
<b>140578</b>										
06/22	06/27/2022	140578	275	GHD SERVICES INC	1330270505	1	01-53630-2100	.00	2,791.86	2,791.86
Total 140578:								.00		2,791.86

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<b>140579</b>										
06/22	06/27/2022	140579	2194	GOODYEAR COMMERCIAL TIR	128-1148582	1	01-53311-3501	.00	177.68	177.68
Total 140579:								.00		177.68
<b>140580</b>										
06/22	06/27/2022	140580	1538	HEARTLAND ECOLOGICAL GR	20220675-01	1	08-57220-8200	.00	1,250.00	1,250.00
Total 140580:								.00		1,250.00
<b>140581</b>										
06/22	06/27/2022	140581	819	HENDRICKS, BARBARA	06242022	1	01-51520-3300	.00	59.67	59.67
Total 140581:								.00		59.67
<b>140582</b>										
06/22	06/27/2022	140582	354	JOHN SHUCK PLUMBING & REP	1490	1	01-55200-3500	.00	507.06	507.06
Total 140582:								.00		507.06
<b>140583</b>										
06/22	06/27/2022	140583	2330	KATIE KAUPER	06242022	1	03-52300-3400	.00	92.84	92.84
Total 140583:								.00		92.84
<b>140584</b>										
06/22	06/27/2022	140584	1672	KEVIN MATTSON	062420221	1	12-55500-3410	.00	100.00	100.00
Total 140584:								.00		100.00
<b>140585</b>										
06/22	06/27/2022	140585	2325	KRISTEN ESTEBO	06242022	1	01-23010	.00	250.00	250.00
Total 140585:								.00		250.00
<b>140586</b>										
06/22	06/27/2022	140586	375	KWIK TRIP CREDIT DEPT	0041043506	1	01-53311-3401	.00	2,000.00	2,000.00
06/22	06/27/2022	140586	375	KWIK TRIP CREDIT DEPT	0041043506	2	01-53620-3400	.00	1,241.71	1,241.71
06/22	06/27/2022	140586	375	KWIK TRIP CREDIT DEPT	0041043506	3	01-53635-3400	.00	600.00	600.00

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 140586:								.00		3,841.71
<b>140587</b>										
06/22	06/27/2022	140587	387	LARKIN'S GMC INC	6-22-22	1	01-52100-3500	.00	704.84	704.84
06/22	06/27/2022	140587	387	LARKIN'S GMC INC	6-22-22	2	01-52100-3500	.00	920.12	920.12
Total 140587:								.00		1,624.96
<b>140588</b>										
06/22	06/27/2022	140588	1797	LEDEGAR ROOFING	2-2200405-1	1	01-52100-3550	.00	450.39	450.39
Total 140588:								.00		450.39
<b>140589</b>										
06/22	06/27/2022	140589	1557	LEXISNEXIS RISK DATA MANAG	6-22-22	1	01-52100-2900	.00	33.00	33.00
Total 140589:								.00		33.00
<b>140590</b>										
06/22	06/27/2022	140590	2328	LYNX NETWORKS	06242022	1	01-53510-2240	.00	201.39	201.39
Total 140590:								.00		201.39
<b>140591</b>										
06/22	06/27/2022	140591	2327	MARIAH SCOTT	2022061801	1	01-23010	.00	250.00	250.00
Total 140591:								.00		250.00
<b>140592</b>										
06/22	06/27/2022	140592	849	MARSHALL, MELANIE	6-14-22	1	01-52100-3350	.00	25.00	25.00
Total 140592:								.00		25.00
<b>140593</b>										
06/22	06/27/2022	140593	442	MISSISSIPPI WELDERS SUPPL	468159	1	03-52300-3400	.00	92.95	92.95
Total 140593:								.00		92.95

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<b>140594</b>										
06/22	06/27/2022	140594	444	MODERN DISPOSAL SYSTEMS	500,135289	1	01-53635-2900	.00	1,220.33	1,220.33
Total 140594:								.00		1,220.33
<b>140595</b>										
06/22	06/27/2022	140595	447	MONROE CO CLERK OF COUR	06242022	1	01-23300	.00	600.00	600.00
Total 140595:								.00		600.00
<b>140596</b>										
06/22	06/27/2022	140596	475	NAPA - CENTRAL WISCONSIN A	623862	1	03-52300-3400	.00	5.98	5.98
06/22	06/27/2022	140596	475	NAPA - CENTRAL WISCONSIN A	623889	1	03-52300-3400	.00	13.01	13.01
06/22	06/27/2022	140596	475	NAPA - CENTRAL WISCONSIN A	623892	1	03-52300-3400	.00	5.99	5.99
06/22	06/27/2022	140596	475	NAPA - CENTRAL WISCONSIN A	623983	1	03-52300-3400	.00	4.99	4.99
06/22	06/27/2022	140596	475	NAPA - CENTRAL WISCONSIN A	623984	1	03-52300-3400	.00	16.09	16.09
06/22	06/27/2022	140596	475	NAPA - CENTRAL WISCONSIN A	624876	1	03-52300-3400	.00	91.98	91.98
Total 140596:								.00		138.04
<b>140597</b>										
06/22	06/27/2022	140597	2326	NICOLE JACOBS	06242022	1	01-51420-3300	.00	18.36	18.36
Total 140597:								.00		18.36
<b>140598</b>										
06/22	06/27/2022	140598	499	OAKDALE ELECTRIC COOPERA	3019800162	1	01-53420-2900	.00	333.00	333.00
06/22	06/27/2022	140598	499	OAKDALE ELECTRIC COOPERA	30198002 6	1	01-52900-2210	.00	107.03	107.03
Total 140598:								.00		440.03
<b>140599</b>										
06/22	06/27/2022	140599	538	QUILL CORPORATION	25450792	1	03-52300-3400	.00	101.97	101.97
06/22	06/27/2022	140599	538	QUILL CORPORATION	25462427	1	03-52300-3400	.00	59.99	59.99
Total 140599:								.00		161.96
<b>140600</b>										
06/22	06/27/2022	140600	2168	ROBERTS KATHLEEN	06242022	1	12-55500-3410	.00	150.00	150.00

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Total 140600:								.00		150.00
<b>140601</b>										
06/22	06/27/2022	140601	1577	RUNNING INC.	26238	1	11-46350	.00	23,003.25-	23,003.25-
06/22	06/27/2022	140601	1577	RUNNING INC.	26238	2	11-53520-3200	.00	52,663.20	52,663.20
Total 140601:								.00		29,659.95
<b>140602</b>										
06/22	06/27/2022	140602	569	SAFE-FAST INC	INV262440	1	01-53311-3409	.00	1,105.56	1,105.56
06/22	06/27/2022	140602	569	SAFE-FAST INC	ST06242022	1	01-53311-3409	.00	160.80	160.80
06/22	06/27/2022	140602	569	SAFE-FAST INC	ST06242022	2	01-53441-3400	.00	131.52	131.52
Total 140602:								.00		1,397.88
<b>140603</b>										
06/22	06/27/2022	140603	581	SHERWIN INDUSTRIES INC	SS093660	1	01-53311-3502	.00	517.11	517.11
06/22	06/27/2022	140603	581	SHERWIN INDUSTRIES INC	SS093909	1	01-53311-3405	.00	7,963.69	7,963.69
Total 140603:								.00		8,480.80
<b>140604</b>										
06/22	06/27/2022	140604	9	SUMMIT COMPANIES	182007161	1	01-51600-2900	.00	42.50	42.50
Total 140604:								.00		42.50
<b>140605</b>										
06/22	06/27/2022	140605	2040	THE SAMUELS GROUP INC	16024	1	01-57190-8300	.00	30.00	30.00
Total 140605:								.00		30.00
<b>140606</b>										
06/22	06/27/2022	140606	637	TOMAH AREA SCHOOL DISTRIC	06242022	1	01-41140	.00	2,356.48	2,356.48
Total 140606:								.00		2,356.48
<b>140607</b>										
06/22	06/27/2022	140607	1744	TOMAH HEALTH	6-21-22	1	01-52100-3400	.00	42.75	42.75

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06/22	06/27/2022	140607	1744	TOMAH HEALTH	6-21-22	2	01-52100-3400	.00	42.75	42.75
Total 140607:								.00		85.50
<b>140608</b>										
06/22	06/27/2022	140608	653	TOMAH SEWER UTILITY	2189	1	10-55110-2220	.00	139.39	139.39
Total 140608:								.00		139.39
<b>140609</b>										
06/22	06/27/2022	140609	2329	TRISHA SKOFRONICK	875586	1	10-55110-2900	.00	760.00	760.00
Total 140609:								.00		760.00
<b>140610</b>										
06/22	06/27/2022	140610	672	TRI-STATE BUSINESS MACHINE	546227	1	01-51200-2100	.00	19.44	19.44
Total 140610:								.00		19.44
<b>140611</b>										
06/22	06/27/2022	140611	1590	VISION SERVICE PLAN	815421160	1	01-21596	.00	546.41	546.41
Total 140611:								.00		546.41
<b>140612</b>										
06/22	06/27/2022	140612	2252	WAUKESHA COUNTY TECHNIC	S0771533	1	01-52100-3350	.00	260.00	260.00
Total 140612:								.00		260.00
<b>140613</b>										
06/22	06/27/2022	140613	721	WE ENERGIES	06242022	1	01-52200-2200	.00	73.47	73.47
06/22	06/27/2022	140613	721	WE ENERGIES	06242022	2	03-52300-2200	.00	12.15	12.15
06/22	06/27/2022	140613	721	WE ENERGIES	06242022	3	01-51600-2200	.00	495.42	495.42
06/22	06/27/2022	140613	721	WE ENERGIES	06242022	4	01-53311-2200	.00	64.91	64.91
06/22	06/27/2022	140613	721	WE ENERGIES	06242022	5	01-53510-2200	.00	17.76	17.76
06/22	06/27/2022	140613	721	WE ENERGIES	06242022	6	01-53311-2200	.00	58.52	58.52
06/22	06/27/2022	140613	721	WE ENERGIES	06242022	7	01-53311-2200	.00	10.89	10.89
06/22	06/27/2022	140613	721	WE ENERGIES	0708538032	1	10-55110-2200	.00	155.37	155.37
06/22	06/27/2022	140613	721	WE ENERGIES	6-21-22	1	01-52100-2220	.00	781.57	781.57

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 140613:								.00		1,670.06
<b>140614</b>										
06/22	06/27/2022	140614	734	WI DEPT OF AGRICULTURE, TR	115-0000026	1	01-52400-2100	.00	6,800.00	6,800.00
Total 140614:								.00		6,800.00
<b>140615</b>										
06/22	06/27/2022	140615	1252	WI DEPT OF TRANSPORTATION	395-0000262	1	08-57351-8100	.00	36.18	36.18
Total 140615:								.00		36.18
<b>140616</b>										
06/22	06/27/2022	140616	749	WI SCTF	06242022	1	01-21590	.00	848.08	848.08
Total 140616:								.00		848.08
<b>140617</b>										
06/22	06/27/2022	140617	754	WIL-KIL PEST CONTROL	4418353	1	10-55110-2900	.00	75.00	75.00
Total 140617:								.00		75.00
<b>140618</b>										
06/22	06/27/2022	140618	2324	WISCONSIN DNR - ENVIRONME	642090240-2	1	01-53311-3407	.00	130.00	130.00
Total 140618:								.00		130.00
<b>140619</b>										
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	1	03-52300-3400	.00	2.99	2.99
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	2	03-52300-3400	.00	11.10	11.10
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	3	03-52300-3500	.00	8.99	8.99
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	4	03-52300-3400	.00	35.98	35.98
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	5	03-52300-3400	.00	7.59	7.59
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	6	03-52300-3400	.00	24.34	24.34
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	7	03-52300-3400	.00	3.44	3.44
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	8	03-52300-3400	.00	38.35	38.35
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	9	03-52300-3400	.00	27.56	27.56
07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	10	03-52300-3400	.00	9.18	9.18

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07/22	07/05/2022	140619	11	ACE HARDWARE	06172022	11	03-52300-3400	.00	15.72	15.72
Total 140619:								.00		185.24
<b>140620</b>										
07/22	07/05/2022	140620	2142	AMAZON BUSINESS	07012022	1	01-51420-3100	.00	75.80	75.80
07/22	07/05/2022	140620	2142	AMAZON BUSINESS	07012022	2	01-51420-3100	.00	65.80	65.80
07/22	07/05/2022	140620	2142	AMAZON BUSINESS	07012022	3	05-52140-3400	.00	19.78	19.78
07/22	07/05/2022	140620	2142	AMAZON BUSINESS	07012022	4	01-52100-1390	.00	285.08	285.08
07/22	07/05/2022	140620	2142	AMAZON BUSINESS	07012022	5	19-57140-8200	.00	74.10	74.10
07/22	07/05/2022	140620	2142	AMAZON BUSINESS	07012022	6	01-51520-3100	.00	8.91	8.91
07/22	07/05/2022	140620	2142	AMAZON BUSINESS	07012022	7	01-55300-3400	.00	308.99	308.99
07/22	07/05/2022	140620	2142	AMAZON BUSINESS	07012022	8	01-51520-3100	.00	22.49	22.49
Total 140620:								.00		860.95
<b>140621</b>										
07/22	07/05/2022	140621	1938	ANTHEM BLUE CROSS AND BL	07012022	1	03-13100	.00	214.31	214.31
Total 140621:								.00		214.31
<b>140622</b>										
07/22	07/05/2022	140622	61	AUTO VALUE TOMAH	0701202222	1	01-53311-3502	.00	64.99	64.99
07/22	07/05/2022	140622	61	AUTO VALUE TOMAH	0701202222	2	01-53311-3502	.00	7.59	7.59
07/22	07/05/2022	140622	61	AUTO VALUE TOMAH	0701202222	3	01-53311-3402	.00	75.06	75.06
07/22	07/05/2022	140622	61	AUTO VALUE TOMAH	0701202222	4	01-53311-3401	.00	149.90	149.90
07/22	07/05/2022	140622	61	AUTO VALUE TOMAH	0701202222	5	01-53311-3502	.00	195.99	195.99
07/22	07/05/2022	140622	61	AUTO VALUE TOMAH	0701202222	7	01-55200-3500	.00	13.87	13.87
07/22	07/05/2022	140622	61	AUTO VALUE TOMAH	52200060 PA	1	01-55200-3500	.00	3.12	3.12
07/22	07/05/2022	140622	61	AUTO VALUE TOMAH	6-28-22	1	01-52100-3500	.00	62.29	62.29
Total 140622:								.00		572.81
<b>140623</b>										
07/22	07/05/2022	140623	78	BEAR GRAPHICS INC	00-940424	1	01-51440-3100	.00	238.38	238.38
Total 140623:								.00		238.38

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<b>140624</b>										
07/22	07/05/2022	140624	2164	BPA	6828	1	01-51980-3400	.00	137.75	137.75
Total 140624:								.00		137.75
<b>140625</b>										
07/22	07/05/2022	140625	2332	BRENDA MAXWELL	07012022	1	01-55402-3400	.00	154.44	154.44
Total 140625:								.00		154.44
<b>140626</b>										
07/22	07/05/2022	140626	2287	CANON FINANCIAL SERVICES I	28742486	1	01-51420-2900	.00	49.86	49.86
Total 140626:								.00		49.86
<b>140627</b>										
07/22	07/05/2022	140627	117	CAPAU'S FLOOR COVERING IN	CA012700	1	19-57140-8200	.00	117.99	117.99
Total 140627:								.00		117.99
<b>140628</b>										
07/22	07/05/2022	140628	128	CENTURYLINK	07012022	1	01-55402-2200	.00	128.58	128.58
07/22	07/05/2022	140628	128	CENTURYLINK	0701202222	1	02-56910-2230	.00	65.20	65.20
07/22	07/05/2022	140628	128	CENTURYLINK	0701202233	1	01-53311-2230	.00	202.17	202.17
07/22	07/05/2022	140628	128	CENTURYLINK	0701202244	1	01-53510-2230	.00	32.60	32.60
07/22	07/05/2022	140628	128	CENTURYLINK	6-28-22	1	01-52100-2230	.00	30.00	30.00
Total 140628:								.00		458.55
<b>140629</b>										
07/22	07/05/2022	140629	317	HOLIDAY WHOLESAL	6-28-22	1	01-52100-3550	.00	128.30	128.30
Total 140629:								.00		128.30
<b>140630</b>										
07/22	07/05/2022	140630	1401	HORST DISTRIBUTING INC	97343-000	1	01-55200-3500	.00	119.61	119.61
Total 140630:								.00		119.61

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<b>140631</b>										
07/22	07/05/2022	140631	366	KELLER INC	7145307012	1	08-57220-8200	.00	490,629.04	490,629.04
Total 140631:								.00		490,629.04
<b>140632</b>										
07/22	07/05/2022	140632	833	KOBLESKA, WILLIAM	07012022	1	01-53311-3409	.00	417.00	417.00
Total 140632:								.00		417.00
<b>140633</b>										
07/22	07/05/2022	140633	1333	LA CROSSE TRIBUNE	116-0006683	1	01-51420-3200	.00	43.99	43.99
Total 140633:								.00		43.99
<b>140634</b>										
07/22	07/05/2022	140634	1557	LEXISNEXIS RISK DATA MANAG	1679640-202	1	03-52300-2900	.00	71.03	71.03
07/22	07/05/2022	140634	1557	LEXISNEXIS RISK DATA MANAG	1679640-202	2	01-51520-2900	.00	71.03	71.03
Total 140634:								.00		142.06
<b>140635</b>										
07/22	07/05/2022	140635	1391	LOFFLER COMPANIES	4067907	1	01-51420-2100	.00	171.91	171.91
Total 140635:								.00		171.91
<b>140636</b>										
07/22	07/05/2022	140636	2141	NORTH WOODS	336631	1	01-55200-3400	.00	131.51	131.51
Total 140636:								.00		131.51
<b>140637</b>										
07/22	07/05/2022	140637	2331	PATRICK MADDEN	2022-0629-0	1	01-44100	.00	43.00	43.00
Total 140637:								.00		43.00
<b>140638</b>										
07/22	07/05/2022	140638	590	SPIELBAUER FIREWORKS CO I	06302022	1	01-55300-2100	.00	11,000.00	11,000.00

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Total 140638:								.00		11,000.00
<b>140639</b>										
07/22	07/05/2022	140639	620	THE POLICE & SHERIFFS PRES	6-28-22	1	01-52100-2100	.00	17.58	17.58
Total 140639:								.00		17.58
<b>140640</b>										
07/22	07/05/2022	140640	646	TOMAH LUMBER INC	06242022	1	19-57140-8200	.00	1,208.21	1,208.21
07/22	07/05/2022	140640	646	TOMAH LUMBER INC	06242022	2	19-57140-8200	.00	842.51	842.51
Total 140640:								.00		2,050.72
<b>140641</b>										
07/22	07/05/2022	140641	755	VILLAGE OF WILTON AMBULAN	07012022	1	03-13100	.00	354.10	354.10
Total 140641:								.00		354.10
<b>140642</b>										
07/22	07/05/2022	140642	721	WE ENERGIES	07012022	1	01-55200-2200	.00	9.90	9.90
07/22	07/05/2022	140642	721	WE ENERGIES	07012022	2	01-55402-2200	.00	1,419.49	1,419.49
Total 140642:								.00		1,429.39
<b>140643</b>										
07/22	07/05/2022	140643	749	WI SCTF	07012022	1	01-21590	.00	848.08	848.08
Total 140643:								.00		848.08
<b>140644</b>										
07/22	07/08/2022	140644	30	ALLIANT ENERGY/WPL	7545230000	1	01-53420-2900	.00	10,380.40	10,380.40
Total 140644:								.00		10,380.40
<b>140645</b>										
07/22	07/08/2022	140645	32	ALLIED COOPERATIVE	94616	1	01-53311-3402	.00	12.99	12.99
07/22	07/08/2022	140645	32	ALLIED COOPERATIVE	94682	1	01-53311-3402	.00	19.99	19.99

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 140645:								.00		32.98
<b>140646</b>										
07/22	07/08/2022	140646	65	B&B FENCE CO	1252	1	08-57621-8100	.00	34,512.00	34,512.00
07/22	07/08/2022	140646	65	B&B FENCE CO	1252	2	08-57621-8100	.00	9,456.00	9,456.00
07/22	07/08/2022	140646	65	B&B FENCE CO	1252	3	19-57621-8100	.00	6,431.00	6,431.00
Total 140646:								.00		50,399.00
<b>140647</b>										
07/22	07/08/2022	140647	69	BAKER & TAYLOR LLC	070820221	1	10-55110-3420	.00	47.17	47.17
07/22	07/08/2022	140647	69	BAKER & TAYLOR LLC	070820221	2	10-55110-3460	.00	112.92	112.92
07/22	07/08/2022	140647	69	BAKER & TAYLOR LLC	070820221	3	10-55111-3460	.00	105.35	105.35
07/22	07/08/2022	140647	69	BAKER & TAYLOR LLC	070820221	4	10-55110-3420	.00	50.72	50.72
07/22	07/08/2022	140647	69	BAKER & TAYLOR LLC	070820221	5	10-55110-3460	.00	135.89	135.89
Total 140647:								.00		452.05
<b>140648</b>										
07/22	07/08/2022	140648	96	BOUND TREE MEDICAL LLC	84564288	1	03-52300-3402	.00	491.98	491.98
07/22	07/08/2022	140648	96	BOUND TREE MEDICAL LLC	84564288	2	03-52300-3402	.00	624.67	624.67
07/22	07/08/2022	140648	96	BOUND TREE MEDICAL LLC	84564288	3	03-52300-3402	.00	122.28	122.28
Total 140648:								.00		1,238.93
<b>140649</b>										
07/22	07/08/2022	140649	2287	CANON FINANCIAL SERVICES I	28775437	1	03-52300-2900	.00	91.63	91.63
Total 140649:								.00		91.63
<b>140650</b>										
07/22	07/08/2022	140650	128	CENTURYLINK	3013109670	1	01-52100-2230	.00	30.00	30.00
07/22	07/08/2022	140650	128	CENTURYLINK	3013134620	1	01-51980-2270	.00	2,048.74	2,048.74
07/22	07/08/2022	140650	128	CENTURYLINK	3013134850	1	12-55500-2230	.00	74.99	74.99
Total 140650:								.00		2,153.73

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<b>140651</b>										
07/22	07/08/2022	140651	2302	CINTAS CORPORATION	5106393575	1	01-53311-3409	.00	35.06	35.06
Total 140651:								.00		35.06
<b>140652</b>										
07/22	07/08/2022	140652	216	EMERGENCY MEDICAL PRODU	2457454	1	03-52300-3402	.00	1,032.32	1,032.32
07/22	07/08/2022	140652	216	EMERGENCY MEDICAL PRODU	2457455	1	03-52300-3402	.00	165.98	165.98
07/22	07/08/2022	140652	216	EMERGENCY MEDICAL PRODU	2458444	1	03-52300-3402	.00	272.48	272.48
07/22	07/08/2022	140652	216	EMERGENCY MEDICAL PRODU	2459393	1	03-52300-3402	.00	8.49	8.49
07/22	07/08/2022	140652	216	EMERGENCY MEDICAL PRODU	2459407	1	03-52300-3402	.00	899.98	899.98
07/22	07/08/2022	140652	216	EMERGENCY MEDICAL PRODU	2459811	1	03-52300-3402	.00	185.66	185.66
Total 140652:								.00		2,564.91
<b>140653</b>										
07/22	07/08/2022	140653	220	EO JOHNSON CO	INV1164463	1	12-55500-2900	.00	123.00	123.00
Total 140653:								.00		123.00
<b>140654</b>										
07/22	07/08/2022	140654	1763	FAIRCHILD EQUIPMENT	A64483	1	01-53311-2900	.00	228.20	228.20
07/22	07/08/2022	140654	1763	FAIRCHILD EQUIPMENT	A64484	1	01-53311-2900	.00	251.13	251.13
Total 140654:								.00		479.33
<b>140655</b>										
07/22	07/08/2022	140655	242	FASTENAL COMPANY	WITOM2027	1	01-53311-3409	.00	64.40	64.40
07/22	07/08/2022	140655	242	FASTENAL COMPANY	WITOM2027	1	01-53311-3402	.00	44.19	44.19
Total 140655:								.00		108.59
<b>140656</b>										
07/22	07/08/2022	140656	634	GREATER TOMAH AREA CHAM	07082022	1	16-21101	.00	18,041.32	18,041.32
07/22	07/08/2022	140656	634	GREATER TOMAH AREA CHAM	070820221	1	16-21101	.00	25,957.33	25,957.33
Total 140656:								.00		43,998.65

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<b>140657</b>										
07/22	07/08/2022	140657	311	HILLSBORO EQUIPMENT INC	19248	1	01-53311-3502	.00	252.70	252.70
07/22	07/08/2022	140657	311	HILLSBORO EQUIPMENT INC	19248	2	01-53311-3402	.00	118.06	118.06
Total 140657:								.00		370.76
<b>140658</b>										
07/22	07/08/2022	140658	317	HOLIDAY WHOLESale	1115892	1	01-51600-3400	.00	287.75	287.75
Total 140658:								.00		287.75
<b>140659</b>										
07/22	07/08/2022	140659	2328	LYNXX NETWORKS	6317000722	1	01-53510-2240	.00	201.68	201.68
07/22	07/08/2022	140659	2328	LYNXX NETWORKS	6922000722	1	01-52200-2230	.00	121.22	121.22
07/22	07/08/2022	140659	2328	LYNXX NETWORKS	8023000722	1	03-52300-2230	.00	565.94	565.94
07/22	07/08/2022	140659	2328	LYNXX NETWORKS	8095000722	1	01-53510-2240	.00	.06	.06
Total 140659:								.00		888.90
<b>140660</b>										
07/22	07/08/2022	140660	2334	MAURICE WILLIAMS	07082022	1	01-45100	.00	47.00	47.00
Total 140660:								.00		47.00
<b>140661</b>										
07/22	07/08/2022	140661	2333	MAX ELECTRIC LLC	142	1	10-55110-3500	.00	641.15	641.15
Total 140661:								.00		641.15
<b>140662</b>										
07/22	07/08/2022	140662	430	METCO	200727	1	01-53510-3430	.00	344.50	344.50
Total 140662:								.00		344.50
<b>140663</b>										
07/22	07/08/2022	140663	442	MISSISSIPPI WELDERS SUPPL	468181	1	03-52300-3400	.00	117.77	117.77
Total 140663:								.00		117.77

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<b>140664</b>										
07/22	07/08/2022	140664	461	MONROE CO SOLID WASTE	0020622	1	01-53630-5300	.00	17,968.00	17,968.00
Total 140664:								.00		17,968.00
<b>140665</b>										
07/22	07/08/2022	140665	465	MOTION PICTURE LICENSING	504403413	1	10-55110-3100	.00	169.00	169.00
Total 140665:								.00		169.00
<b>140666</b>										
07/22	07/08/2022	140666	1815	MULTIMEDIA SALES & MARKETI	1024555	1	12-55500-3200	.00	180.00	180.00
Total 140666:								.00		180.00
<b>140667</b>										
07/22	07/08/2022	140667	472	MUNICIPAL CODE CORPORATI	07082022	1	01-51200-3350	.00	40.00	40.00
Total 140667:								.00		40.00
<b>140668</b>										
07/22	07/08/2022	140668	2211	O REILLY FIRST CALL	2034-260224	1	01-53311-3502	.00	68.22	68.22
Total 140668:								.00		68.22
<b>140669</b>										
07/22	07/08/2022	140669	538	QUILL CORPORATION	25784784	1	03-52300-3400	.00	118.15	118.15
Total 140669:								.00		118.15
<b>140670</b>										
07/22	07/08/2022	140670	2139	SPECTRUM	0039105061	1	12-55500-2200	.00	181.00	181.00
Total 140670:								.00		181.00
<b>140671</b>										
07/22	07/08/2022	140671	611	TAPCO	1726820REV	1	19-57190-8300	.00	44,498.85	44,498.85

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 140671:								.00		44,498.85
<b>140672</b>										
07/22	07/08/2022	140672	639	TOMAH CASH STORE	70560	1	01-55200-3400	.00	139.99	139.99
Total 140672:								.00		139.99
<b>140673</b>										
07/22	07/08/2022	140673	660	TOMAH WELDING & STEEL SUP	20465	1	01-53510-3500	.00	24.00	24.00
Total 140673:								.00		24.00
<b>140674</b>										
07/22	07/08/2022	140674	672	TRI-STATE BUSINESS MACHINE	547742	1	03-52300-2900	.00	87.46	87.46
Total 140674:								.00		87.46
<b>140675</b>										
07/22	07/08/2022	140675	728	WESTERN TECHNICAL COLLEG	11867	1	03-52300-3350	.00	12.00	12.00
Total 140675:								.00		12.00
<b>140676</b>										
07/22	07/08/2022	140676	2335	WILTON PUBLIC LIBRARY	388745	1	10-55110-3420	.00	25.00	25.00
Total 140676:								.00		25.00
<b>140677</b>										
07/22	07/08/2022	140677	758	WIRE PRO ELECTRIC LLC	FAIRGROUN	1	08-57621-8100	.00	13,845.83	13,845.83
Total 140677:								.00		13,845.83
<b>140678</b>										
07/22	07/08/2022	140678	770	WOLF CONCRETE & CONSTRU	2022-04	1	01-53432-2900	.00	1,497.80	1,497.80
Total 140678:								.00		1,497.80

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>6222022</b>										
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1641482360	1	01-52140-3400	.00	36.92	36.92
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1641482360	2	01-52100-3100	.00	42.08	42.08
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1641482360	3	10-55110-3420	.00	22.96	22.96
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1641482360	4	10-55110-3460	.00	24.96	24.96
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1641482360	5	10-55110-3420	.00	17.96	17.96
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1641482360	6	10-55110-3420	.00	19.96	19.96
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1641482360	7	10-55110-3420	.00	37.92	37.92
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1641482360	8	10-55110-3420	.00	53.88	53.88
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	1	05-52110-3400	.00	29.94	29.94
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	2	10-55110-3100	.00	6.58	6.58
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	3	01-52100-3500	.00	62.85	62.85
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	4	01-52100-2100	.00	15.14	15.14
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	5	01-52100-3400	.00	13.13	13.13
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	6	01-52100-3100	.00	16.12	16.12
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	7	01-52100-3550	.00	139.06	139.06
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	8	10-55110-3420	.00	28.23	28.23
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642025580	9	10-55110-3420	.00	68.88	68.88
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	1	10-55110-3460	.00	9.96	9.96
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	2	10-55110-3420	.00	91.80	91.80
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	3	01-52140-3400	.00	35.46	35.46
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	4	01-52100-3500	.00	13.30	13.30
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	5	01-55402-3400	.00	136.78	136.78
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	6	01-55402-3400	.00	182.65	182.65
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	7	01-55402-3400	.00	232.22	232.22
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	8	10-55110-3420	.00	24.96	24.96
07/22	07/01/2022	6222022	2159	CAPITAL ONE	1642570479	9	10-55110-3420	.00	4.32	4.32
Total 6222022:								.00		1,368.02
<b>6222023</b>										
07/22	07/01/2022	6222023	1431	VISA	24011332098	1	10-55110-3100	.00	7.28	7.28
07/22	07/01/2022	6222023	1431	VISA	24011332140	1	03-52300-3400	.00	19.25	19.25
07/22	07/01/2022	6222023	1431	VISA	24011342096	1	01-51520-3250	.00	60.00	60.00
07/22	07/01/2022	6222023	1431	VISA	24011342112	1	01-51100-3200	.00	29.98	29.98
07/22	07/01/2022	6222023	1431	VISA	24011342137	1	03-52300-3400	.00	255.43	255.43
07/22	07/01/2022	6222023	1431	VISA	24011342142	1	01-51100-3200	.00	29.98	29.98
07/22	07/01/2022	6222023	1431	VISA	2401339213	1	03-52300-3400	.00	74.84	74.84
07/22	07/01/2022	6222023	1431	VISA	2401339214	1	08-57210-8400	.00	219.34	219.34

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/22	07/01/2022	6222023	1431	VISA	2401339214	1	03-52300-3400	.00	150.80	150.80
07/22	07/01/2022	6222023	1431	VISA	2401339214	1	03-52300-3400	.00	59.02	59.02
07/22	07/01/2022	6222023	1431	VISA	2401339214	1	03-52300-3400	.00	22.13	22.13
07/22	07/01/2022	6222023	1431	VISA	2405523212	1	12-55500-3400	.00	78.86	78.86
07/22	07/01/2022	6222023	1431	VISA	2405523212	2	12-55500-3400	.00	84.24	84.24
07/22	07/01/2022	6222023	1431	VISA	2407314209	1	03-52300-2900	.00	303.00	303.00
07/22	07/01/2022	6222023	1431	VISA	2407314210	1	03-52300-2900	.00	136.11	136.11
07/22	07/01/2022	6222023	1431	VISA	2407314212	1	03-52300-2900	.00	303.00	303.00
07/22	07/01/2022	6222023	1431	VISA	2407314213	1	03-52300-2900	.00	121.58	121.58
07/22	07/01/2022	6222023	1431	VISA	24119522132	1	03-52300-3400	.00	40.00	40.00
07/22	07/01/2022	6222023	1431	VISA	2412254212	1	01-52200-3400	.00	125.00	125.00
07/22	07/01/2022	6222023	1431	VISA	2413746209	1	10-55110-3100	.00	61.63	61.63
07/22	07/01/2022	6222023	1431	VISA	24137462111	1	05-52140-3400	.00	4.00	4.00
07/22	07/01/2022	6222023	1431	VISA	24137462118	1	10-55110-3100	.00	3.63	3.63
07/22	07/01/2022	6222023	1431	VISA	2413746212	1	10-55111-3100	.00	148.44	148.44
07/22	07/01/2022	6222023	1431	VISA	2413746212	1	01-52100-2100	.00	17.50	17.50
07/22	07/01/2022	6222023	1431	VISA	2413746213	1	10-55111-3100	.00	18.42	18.42
07/22	07/01/2022	6222023	1431	VISA	2413746214	1	01-52100-3550	.00	80.35	80.35
07/22	07/01/2022	6222023	1431	VISA	2416407213	1	01-52100-3550	.00	8.93	8.93
07/22	07/01/2022	6222023	1431	VISA	2416407214	1	05-52110-3400	.00	144.86	144.86
07/22	07/01/2022	6222023	1431	VISA	2420785212	1	10-55110-3350	.00	115.00	115.00
07/22	07/01/2022	6222023	1431	VISA	2420785214	1	01-52100-3350	.00	225.00	225.00
07/22	07/01/2022	6222023	1431	VISA	2420785214	1	01-52100-3350	.00	225.00	225.00
07/22	07/01/2022	6222023	1431	VISA	2422638213	1	03-52300-3200	.00	105.50	105.50
07/22	07/01/2022	6222023	1431	VISA	2423168209	1	10-55110-3100	.00	10.50	10.50
07/22	07/01/2022	6222023	1431	VISA	2426979209	1	01-51440-3400	.00	257.59	257.59
07/22	07/01/2022	6222023	1431	VISA	2426979209	1	01-51440-3400	.00	64.85	64.85
07/22	07/01/2022	6222023	1431	VISA	2426979212	1	01-52100-2100	.00	64.25	64.25
07/22	07/01/2022	6222023	1431	VISA	2426979212	1	01-52100-2100	.00	42.35	42.35
07/22	07/01/2022	6222023	1431	VISA	2426979213	1	01-52100-2100	.00	44.99	44.99
07/22	07/01/2022	6222023	1431	VISA	2427539212	1	05-52110-3400	.00	30.95	30.95
07/22	07/01/2022	6222023	1431	VISA	2433239209	1	01-52100-1390	.00	16.00	16.00
07/22	07/01/2022	6222023	1431	VISA	2433239213	1	01-52100-3400	.00	12.00	12.00
07/22	07/01/2022	6222023	1431	VISA	2442629213	1	01-52200-3400	.00	116.81	116.81
07/22	07/01/2022	6222023	1431	VISA	24427332111	1	12-55500-3400	.00	130.78	130.78
07/22	07/01/2022	6222023	1431	VISA	2443106209	1	10-55110-3420	.00	14.39	14.39
07/22	07/01/2022	6222023	1431	VISA	2443106209	1	10-55110-3100	.00	3.73	3.73
07/22	07/01/2022	6222023	1431	VISA	2443106209	1	10-55110-3420	.00	82.82	82.82
07/22	07/01/2022	6222023	1431	VISA	2443106210	1	10-55110-3420	.00	44.62	44.62

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/22	07/01/2022	6222023	1431	VISA	24431062110	1	10-55110-3420	.00	13.99	13.99
07/22	07/01/2022	6222023	1431	VISA	24431062110	1	10-55110-3420	.00	4.99	4.99
07/22	07/01/2022	6222023	1431	VISA	24431062111	1	10-55110-3420	.00	27.98	27.98
07/22	07/01/2022	6222023	1431	VISA	24431062111	1	10-55110-3420	.00	14.95	14.95
07/22	07/01/2022	6222023	1431	VISA	24431062116	1	10-55110-3420	.00	20.99	20.99
07/22	07/01/2022	6222023	1431	VISA	24431062117	1	10-55110-3100	.00	279.00	279.00
07/22	07/01/2022	6222023	1431	VISA	2443106213	1	10-55110-3420	.00	14.99	14.99
07/22	07/01/2022	6222023	1431	VISA	2443106213	1	10-55110-3420	.00	36.80	36.80
07/22	07/01/2022	6222023	1431	VISA	2443106213	1	10-55110-3420	.00	21.82	21.82
07/22	07/01/2022	6222023	1431	VISA	2443106213	1	10-55110-3420	.00	19.60	19.60
07/22	07/01/2022	6222023	1431	VISA	2443106213	1	10-55110-3420	.00	61.93	61.93
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	10-55110-3420	.00	12.97	12.97
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	10-55110-3420	.00	36.68	36.68
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	10-55110-3420	.00	22.13	22.13
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	10-55110-3420	.00	18.49	18.49
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	10-55110-3420	.00	22.29	22.29
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	10-55110-3100	.00	96.90	96.90
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	01-52100-3500	.00	2.95	2.95
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	05-52110-3400	.00	55.99	55.99
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	05-52110-3400	.00	69.99	69.99
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	10-55110-3420	.00	30.19	30.19
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	05-52110-3400	.00	34.19	34.19
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	05-52110-3400	.00	60.00	60.00
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	05-52110-3400	.00	60.00	60.00
07/22	07/01/2022	6222023	1431	VISA	2443106214	1	03-52300-3400	.00	55.99	55.99
07/22	07/01/2022	6222023	1431	VISA	2443565213	1	01-52100-1390	.00	394.51	394.51
07/22	07/01/2022	6222023	1431	VISA	2444500209	1	10-55110-3100	.00	7.78	7.78
07/22	07/01/2022	6222023	1431	VISA	24445002110	1	12-55500-3400	.00	60.58	60.58
07/22	07/01/2022	6222023	1431	VISA	24445002112	1	12-55500-3100	.00	140.05	140.05
07/22	07/01/2022	6222023	1431	VISA	24445002112	1	12-55500-3100	.00	135.43	135.43
07/22	07/01/2022	6222023	1431	VISA	24445002112	2	12-55500-3400	.00	157.14	157.14
07/22	07/01/2022	6222023	1431	VISA	2444500213	1	01-52200-3400	.00	11.87	11.87
07/22	07/01/2022	6222023	1431	VISA	2445501209	1	01-51440-3400	.00	262.96	262.96
07/22	07/01/2022	6222023	1431	VISA	2449215209	1	01-52110-3400	.00	46.74	46.74
07/22	07/01/2022	6222023	1431	VISA	2449215209	1	10-55110-3100	.00	345.39	345.39
07/22	07/01/2022	6222023	1431	VISA	2449215210	1	01-52100-3350	.00	298.00	298.00
07/22	07/01/2022	6222023	1431	VISA	24492152110	1	01-52140-3400	.00	200.00	200.00
07/22	07/01/2022	6222023	1431	VISA	2449215213	1	03-52300-3400	.00	133.00	133.00
07/22	07/01/2022	6222023	1431	VISA	24492162111	1	12-55500-3400	.00	70.00	70.00

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GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/22	07/01/2022	6222023	1431	VISA	24492162119	1	05-52110-3400	.00	57.97	57.97
07/22	07/01/2022	6222023	1431	VISA	2449216212	1	10-55110-3350	.00	149.00	149.00
07/22	07/01/2022	6222023	1431	VISA	2449216213	1	10-55111-3100	.00	200.90	200.90
07/22	07/01/2022	6222023	1431	VISA	2449216213	1	03-52300-3400	.00	23.36	23.36
07/22	07/01/2022	6222023	1431	VISA	2449216214	1	05-52110-3400	.00	270.00	270.00
07/22	07/01/2022	6222023	1431	VISA	2449398214	1	01-51420-3100	.00	35.85	35.85
07/22	07/01/2022	6222023	1431	VISA	2463269209	1	03-52300-3400	.00	1,017.00	1,017.00
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	01-52200-3400	.00	96.04	96.04
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	10-55110-3420	.00	18.32	18.32
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	10-55110-3420	.00	29.24	29.24
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	12-55500-3500	.00	242.01	242.01
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	10-55110-3420	.00	11.32	11.32
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	01-52100-3400	.00	136.28	136.28
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	10-55110-3420	.00	14.09	14.09
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	10-55110-3420	.00	12.96	12.96
07/22	07/01/2022	6222023	1431	VISA	2469216209	2	10-55110-3460	.00	14.96	14.96
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	10-55110-3420	.00	30.00	30.00
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	01-52100-3350	.00	206.00	206.00
07/22	07/01/2022	6222023	1431	VISA	2469216209	1	10-55110-3420	.00	26.83	26.83
07/22	07/01/2022	6222023	1431	VISA	2469216210	1	10-55110-3420	.00	22.99	22.99
07/22	07/01/2022	6222023	1431	VISA	2469216210	1	01-52100-3400	.00	188.65	188.65
07/22	07/01/2022	6222023	1431	VISA	2469216210	1	10-55110-3420	.00	14.71	14.71
07/22	07/01/2022	6222023	1431	VISA	2469216210	1	10-55110-3420	.00	18.42	18.42
07/22	07/01/2022	6222023	1431	VISA	2469216210	1	01-51520-3100	.00	15.81	15.81
07/22	07/01/2022	6222023	1431	VISA	24692162110	1	10-55110-3100	.00	128.00	128.00
07/22	07/01/2022	6222023	1431	VISA	24692162111	1	10-55110-3460	.00	4.99	4.99
07/22	07/01/2022	6222023	1431	VISA	24692162111	1	10-55110-3420	.00	16.32	16.32
07/22	07/01/2022	6222023	1431	VISA	24692162112	1	10-55110-3420	.00	21.74	21.74
07/22	07/01/2022	6222023	1431	VISA	24692162112	1	10-55110-3100	.00	7.62	7.62
07/22	07/01/2022	6222023	1431	VISA	24692162112	2	10-55110-3420	.00	11.00	11.00
07/22	07/01/2022	6222023	1431	VISA	24692162113	1	01-52100-3100	.00	55.06	55.06
07/22	07/01/2022	6222023	1431	VISA	24692162114	1	10-55110-3420	.00	20.99	20.99
07/22	07/01/2022	6222023	1431	VISA	24692162114	1	10-55110-3420	.00	17.89	17.89
07/22	07/01/2022	6222023	1431	VISA	24692162114	1	10-55110-3420	.00	14.34	14.34
07/22	07/01/2022	6222023	1431	VISA	24692162115	1	10-55110-3420	.00	26.95	26.95
07/22	07/01/2022	6222023	1431	VISA	24692162115	1	10-55110-3420	.00	21.00	21.00
07/22	07/01/2022	6222023	1431	VISA	24692162116	1	10-55110-3420	.00	14.94	14.94
07/22	07/01/2022	6222023	1431	VISA	24692162118	1	10-55110-3420	.00	19.49	19.49
07/22	07/01/2022	6222023	1431	VISA	24692162118	1	10-55110-3100	.00	9.99	9.99

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/22	07/01/2022	6222023	1431	VISA	24692162119	1	10-55110-3100	.00	188.85	188.85
07/22	07/01/2022	6222023	1431	VISA	2469216212	1	05-52110-3400	.00	55.99	55.99
07/22	07/01/2022	6222023	1431	VISA	2469216212	1	01-52100-3350	.00	685.00	685.00
07/22	07/01/2022	6222023	1431	VISA	2469216212	1	10-57610-8370	.00	172.89	172.89
07/22	07/01/2022	6222023	1431	VISA	2469216212	1	10-55110-3100	.00	49.50	49.50
07/22	07/01/2022	6222023	1431	VISA	2469216212	1	10-55110-3420	.00	54.08	54.08
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	05-52140-3400	.00	655.09	655.09
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	10-55110-3100	.00	112.99	112.99
07/22	07/01/2022	6222023	1431	VISA	2469216213	2	10-55110-3420	.00	21.45	21.45
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	10-55110-3100	.00	23.40	23.40
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	10-55110-3420	.00	19.99	19.99
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	10-55110-3420	.00	18.97	18.97
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	10-55110-3420	.00	53.34	53.34
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	10-55110-3100	.00	49.50	49.50
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	05-52140-3400	.00	633.66	633.66
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	10-55110-3420	.00	12.39	12.39
07/22	07/01/2022	6222023	1431	VISA	2469216213	1	01-51520-3100	.00	15.81	15.81
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	39.99	39.99
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	01-51600-2900	.00	59.00	59.00
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	01-52200-3400	.00	10.54	10.54
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	01-52200-3400	.00	10.54	10.54
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	52.44	52.44
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	128.78	128.78
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3100	.00	26.10	26.10
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	29.99	29.99
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	22.58	22.58
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	20.27	20.27
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	24.71	24.71
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	21.37	21.37
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	14.94	14.94
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	20.97	20.97
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	9.99	9.99
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	24.93	24.93
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	35.00	35.00
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	14.51	14.51
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	24.51	24.51
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	10-55110-3420	.00	14.02	14.02
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	05-52100-3400	.00	62.04	62.04
07/22	07/01/2022	6222023	1431	VISA	2469216214	1	01-52100-2100	.00	6.00	6.00

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/22	07/01/2022	6222023	1431	VISA	24717052118	1	01-51100-3200	.00	51.00	51.00
07/22	07/01/2022	6222023	1431	VISA	2471705213	1	10-55110-3350	.00	270.00	270.00
07/22	07/01/2022	6222023	1431	VISA	2471705213	1	01-52400-3400	.00	339.19	339.19
07/22	07/01/2022	6222023	1431	VISA	2471705213	1	10-55110-3420	.00	489.00	489.00
07/22	07/01/2022	6222023	1431	VISA	2471705213	1	01-52100-1390	.00	125.76	125.76
07/22	07/01/2022	6222023	1431	VISA	2471705214	1	01-52100-3350	.00	1,000.00	1,000.00
07/22	07/01/2022	6222023	1431	VISA	2471705214	1	01-52100-3350	.00	20.00	20.00
07/22	07/01/2022	6222023	1431	VISA	2475542209	1	01-52100-3400	.00	347.38	347.38
07/22	07/01/2022	6222023	1431	VISA	24906412118	1	10-57610-8350	.00	127.98	127.98
07/22	07/01/2022	6222023	1431	VISA	2494166213	1	01-52100-1390	.00	509.93	509.93
07/22	07/01/2022	6222023	1431	VISA	2494300212	1	10-55110-3100	.00	13.70	13.70
07/22	07/01/2022	6222023	1431	VISA	2494300213	1	01-52100-3350	.00	90.00	90.00
07/22	07/01/2022	6222023	1431	VISA	2494300214	1	01-51420-3100	.00	189.77	189.77
07/22	07/01/2022	6222023	1431	VISA	7469216209	1	01-52100-3400	.00	62.65-	62.65-
07/22	07/01/2022	6222023	1431	VISA	7469216210	1	01-52100-3400	.00	6.63-	6.63-
07/22	07/01/2022	6222023	1431	VISA	7469216214	1	10-55110-3420	.00	19.99-	19.99-
07/22	07/01/2022	6222023	1431	VISA	7469216214	1	10-55110-3420	.00	52.44-	52.44-
07/22	07/01/2022	6222023	1431	VISA	7469216215	1	10-55110-3420	.00	29.99-	29.99-
07/22	07/01/2022	6222023	1431	VISA	7471705210	1	01-51420-3350	.00	499.00-	499.00-
Total 6222023:								.00		17,216.14
<b>9296258</b>										
06/22	06/17/2022	9296258	2322	AUDRA GOMEZ	PR12	1	01-52100-1130	.00	1,163.24	1,163.24
Total 9296258:								.00		1,163.24
Grand Totals:								.00		909,285.82

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_ Murray, Mike

City Council: \_\_\_\_\_ Glynn, John

\_\_\_\_\_ Pater, Nellie

\_\_\_\_\_ Peterson, Dean

\_\_\_\_\_ Kiefer, Lamont

\_\_\_\_\_ Gigous, Adam

\_\_\_\_\_ Koel, Mitchell

\_\_\_\_\_ Yarrington, Richard

\_\_\_\_\_ Zabinski, Shawn