

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
POST OFFICE BOX 1529
LAKE CITY, FLORIDA 32056-1529

CONSENT AGENDA

JUNE 16, 2011

7:00 P.M.

-
- (1) Proclamation – Recognizing Scaff’s Inc. dba S&S Food Stores – 50 Years of Service to Columbia County**
 - (2) Proclamation – Declaring “World Elder Abuse Awareness Day”**
 - (3) Agreement - Columbia County Fire/Rescue / National Oceanic and Atmospheric Administration (N.O.A.A.) - Supplemental Lease Agreement – Tower Space at 441 NE Taylor Street - \$206.15 per month**
 - (4) Revised Nationwide Deferred Compensation Plan – 2011 Restated Plan Document Initiative**
 - (5) Columbia County Emergency Medical Services – Refund Request – AARP - \$58.10**
 - (6) External Budget Amendment – Columbia County Emergency Management – BA #10-25 – State Homeland Security Grant Program, \$45,798 & Residential Construction Mitigation Program, \$45,200**
 - (7) External Budget Amendment – Sheriff’s Office - #12 - BA #10-24 – Subsistence and Medical Cost Reimbursement - Booking Fees Generated at the Detention Facility – May 2011 - \$5,218.09**
 - (8) Policy Name Change – Public Assistance Program Policy to BCC Customer Service Program Policy**
 - (9) Utility Permit – AT&T SE Florida – NW Brown Road**
 - (10) Utility Permit – AT&T SE Florida – SW Birley Avenue**
 - (11) Minute Approval – Board of County Commissioners – Regular Meeting – May 19, 2011**
 - (12) Minute Approval – Board of County Commissioners – Budget Workshop – May 26, 2011**

#1

PROCLAMATION NO. 2011P-7

A PROCLAMATION RECOGNIZING AN OUTSTANDING COMPANY AS THEY CELEBRATE 50 YEARS OF SERVICE TO NORTH-CENTRAL FLORIDA AND IS HOME-BASED IN COLUMBIA COUNTY, FLORIDA.

WHEREAS, Scaff's Inc. dba S&S Food Stores is a major employer in Columbia County.

WHEREAS, Scaff's Inc. dba S&S Food Stores contributes to the community through donations and fundraisers for Children's Miracle Network, Shands Children's Hospital, Florida Gateway College, Take Stock in Children, Christian Service Center and participates in many more charitable organizational events.

WHEREAS, The people of S&S Food Stores honor these basic principles: Honesty & Integrity, People Oriented, Quality and Consumer Conscious.

WE THE BOARD OF COUNTY COMMISSIONERS ON BEHALF OF THE CITIZENS OF COLUMBIA COUNTY PROCLAIM, SATURDAY, AUGUST 13, 2011, AS S&S FOOD STORES DAY IN COLUMBIA COUNTY, FLORIDA AND HEREBY PRESENTS TO LESTER AND ANNE SCAFF, OWNERS OF SCAFF'S INC. DBA S&S FOOD STORES.

PASSED AND ADOPTED THIS PROCLAMATION IN ITS REGULAR SESSION HELD JULY 7, 2011.

BY: _____
JODY L. DUPREE, CHAIRMAN

ATTEST:

P. DEWITT CASON, CLERK

(SEAL)

#2

Columbia County, Florida

Proclamation

2011#-6

Declaring "World Elder Abuse Awareness Day" in Columbia County, Florida

- Whereas, Columbia County's seniors are valued members of society and it is our responsibility to ensure they live safely and with dignity; and
Whereas, abuse of older people is a tragedy inflicted on vulnerable seniors, an ever-increasing problem in today's society that crosses all socio-economic boundaries; and
Whereas, combating abuse of older people will help improve the quality of life for all seniors across this country and will allow seniors to continue to live as independently as possible and contribute to the life and vibrancy of Columbia County; and
Whereas, Columbia County's seniors are guaranteed that they will be treated with respect and dignity to enable them to continue to serve as leaders, mentors, volunteers and important and active members of this community; and
Whereas, we are all responsible for building safer communities for Columbia County's seniors; and
Whereas, the well-being of Columbia County's seniors is in the interest of all and further adds to the well-being of Columbia County's communities.

Now, therefore, through the authority vested in me by the Board of County Commissioners of Columbia County, Florida, I do hereby proclaim June 16th, 2011 as "World Elder Abuse Awareness Day" in Columbia County, Florida.

Duly proclaimed this 16th day of June, A.D., 2011.

BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA

By: Jody DuPree, Chair

ATTEST:


P. DeWitt Cason, Clerk

#3



COLUMBIA COUNTY FIRE / RESCUE

P.O. Box 2949
Lake City, FL 32056
Phone (386) 758-2120
Fax (386) 758-2121

Rusty Noah 
Division Chief EMS

Memo

Date: June 8, 2011

To: Board of County Commissioners

RE: N.O.A.A. SUPPLEMENTAL LEASE AGREEMENT

Please find attached for your approval a SUPPLEMENTAL AGREEMENT to the Lease for the placement of the National Weather Service Weather Alert Channel on the Franklin Street Communications Tower. This agreement is provided to formalize the annual adjustment to the rate. It is being adjusted as per the terms of the on-going agreement. As always, your consideration of this matter is greatly appreciated.



UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER
Real Property Management Division-Eastern Region
601 East 12th Street, Room 1736
Kansas City, Missouri 64106

June 1, 2011

Columbia County Fire Rescue
Mr. Rusty Noah
P.O. Box 1529
Lake City, Florida 32056

Re: Lease Number 064LBF0435, Tower space at 411 Northeast Taylor Street, Lake City, Florida

Dear Mr. Noah:

Enclosed are two copies of Supplemental Lease Agreement (SLA) number 3 which adjusts the rental rate based on the latest CPI figures. Calculations are shown in the body of the SLA. Please sign and have witnessed both copies of the SLA and return to me at the address listed above by June 20, 2011. I will then sign the SLA and return an executed copy to you for your files. The new rental rate will be effective April 1, 2011 and any adjustment not previously paid will be made with the first month's rent after the execution of this SLA.

In the event you have any questions regarding this matter, they may be directed to me at 816-426-7825 or by e-mail to Jeannie.simmons@noaa.gov.

Sincerely,

Jeannie Simmons
Real Property Contracting Officer

Enclosure:

GENERAL SERVICES ADMINISTRATION PUBLIC BUILDINGS SERVICE SUPPLEMENTAL LEASE AGREEMENT	SUPPLEMENTAL AGREEMENT NO. 3 TO LEASE NO. GS- 064LBF0435	DATE
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ADDRESS OF PREMISES
411 Northeast Taylor Street, Lake City, Florida

THIS AGREEMENT, made and entered into this date by and between: Columbia County Florida

whose address is:
P.O. Box 1529
Lake City, Florida 32056

hereinafter called the Lessor, and the **UNITED STATES OF AMERICA**, hereinafter called the Government:

WHEREAS, the parties hereto desire to amend the above Lease to

NOW THEREFORE, these parties for the considerations hereinafter mentioned covenant and agree that the said Lease is amended, effective April 1, 2011, as follows:

1. To reflect the annual operating costadjustment, the following portion of Paragraph 3 is revised as follows:

(3) The Government shall pay the Lessor annual rent of \$,473.74, at the rate of \$206.15 per month, in arrears. (see calculations below)

CPI for April 2011	221.743	(a)
CPI for April 2004	183.500	(b)
difference of	38.243	(c)

(c) divided by (b) = 0.2084087

Base for Services \$1,800.00 x 0.2084087 = \$375.14

Original lease Annual rent	\$1,800.00
Increase	\$ 375.14
New annual rent	\$2,473.74
New monthly rent	\$ 206.15

All other terms and conditions of the Lease shall remain in force and effect.

IN WITNESS WHEREOF, the parties subscribed their names as of the above date.

LESSOR

BY _____ (Signature) _____ (Title)

IN PRESENCE OF
_____ (Signature) _____ (Address)

UNITED STATES OF AMERICA, GENERAL SERVICES ADMINISTRATION

BY _____ (Signature) _____ Contracting Officer (Official Title)

#4



Nationwide® Retirement Solutions

a Nationwide Financial® company

Plan Sponsor Signature Page

My signature below represents that I have the authority of my Employer to act on behalf of the plan. I acknowledge receipt of a copy of the Certificate of Participation and Disclosure Document (Certificate). I understand that the Certificate replaces prior versions. I have read and understand the Certificate and will contact my Nationwide representative if I have any questions or concerns. In addition, my Employer's plan makes the following selections:

- 1. Plan Document** — My Employer's plan has formally adopted the Plan Document, effective January 1, 2011, and directs Nationwide to administer in accordance with its terms. I understand that the Plan Document provides that Nationwide may propose future amendments to this plan and outlines a process by which my Employer may file objections. I acknowledge that any future amendments to this Plan Document, to which my Employer has not objected, will be deemed adopted with my consent and at my direction. I certify that the signature will apply to all plan(s) listed below.

If your Employer does not wish to adopt the Plan Document, please check the box below. A Nationwide representative will contact you to obtain additional information regarding the plan document applicable to your Employer's plan.

I do NOT wish to adopt the Plan Document.

- 2. Nationwide ProAccount** — My Employer agrees to the terms of the Nationwide ProAccount Plan Sponsor Agreement, and the ProAccount service will continue to be made available to plan participants.

If your Employer wishes to terminate the ProAccount service, please check the box below and contact Nationwide at 877-496-1630 to provide additional instructions regarding the effective date of termination for plan participants currently enrolled in ProAccount.

I wish to TERMINATE ProAccount.

Name of authorized signer

Date

Printed name of signer

Entity Name

Entity #

RETURN THIS PAGE VIA FAX WITH YOUR SIGNATURE TO NATIONWIDE AT 1-877-677-4329.

Or, please send this self-addressed signature page via mail.

2011 Restated Plan Document Initiative
457 Governmental Plan & Trust Explanation of Selected Substantive Changes

ARTICLE I

Definitions

Compensation (Section 1.07): Revised compensation definition to address final regulations issued under Section 415 of the Internal Revenue Code (the "I.R.C."). Additionally, incorporated differential wage payments under the definition, which is consistent with the Heroes Earnings Assistance and Relief Tax Act of 2008 (the "HEART Act").

Distributions to Individuals in the Uniformed Services: Made changes consistent with the HEART Act, which allow distributions to certain individuals during periods of uniformed service. (Section 1.28(c)(3)).

ARTICLE III

Deferral Contributions/Limitations

Deferrals After Severance from Employment, Including Sick, Vacation, and Back Pay Under an Eligible Plan: Revisions incorporated to extend the time period during which deferrals may occur after severance from employment under the final regulations issued under Section 415 of the I.R.C. (Section 3.02(c)).

ARTICLE IV

Time and Method of Payment Benefits

Emergency Tax Relief Distributions: New section added which is designed to serve as a catchall provision allowing distributions from the plan if legislation is enacted following emergency or catastrophic events (e.g., hurricanes, floods). Administrator can also establish procedures related to these distributions. (Section 4.01).

Required Minimum Distributions: A plan provision was added to reflect the 2009 waiver period of RMDs under the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"). (Section 4.03(f)(1)).

Eligible Rollover Distributions by a Non- Spousal Beneficiary: A provision was added to the plan reflecting Section 829 of the Pension Protection Act of 2006 ("PPA"), which requires plans to permit direct rollovers by non-spousal beneficiaries to inherited IRAs under certain conditions. (Section 4.07(c)).

Eligible Rollover Distributions to a Roth IRA: Language added to reflect the ability of participants to direct rollovers to a Roth IRA under PPA Section 824. (Section 4.07(d)(2)).

Mandatory Distributions for Small Accounts. A provision has been added to make mandatory distributions of inactive accounts with less than \$1,000. (Section 4.07(d)(4)).

Distribution for Qualified Health Insurance Premiums: New section added pursuant to PPA Section 845 and IRC 402(l), which allows a distribution of \$3,000 per year to “eligible retired public safety officers” to pay for “qualified health insurance premiums” if certain conditions are met. This provision reflects the regulatory requirement that the plan make distributions directly to the qualified health insurance premium coverage provider to qualify. (Section 4.08(a)).

ARTICLE V

Administrative Services Provider Duties

Loans: Loan provisions are incorporated into the plan document, and is no longer a stand alone amendment to the plan. Including this provision does not require plans to offer loans. Plan sponsors wanting to offer loans must complete an administrative procedures document before Nationwide will begin administering loans. This document is available upon request. Plan sponsors who have already completed this step are not required to take any additional action at this time. (Section 5.03).

Procedure When Location of Participant or Beneficiary Unknown: New language added to Plan Document providing distribution procedures when the location of a participant or beneficiary is unknown. (Section 5.12(a)(b)).

ARTICLE VI

Participant Administrative Provisions

Automatic Revocation of Spousal Beneficiary Designation: New section, which automatically revokes designations in favor of a former spouse as beneficiary upon a divorce or dissolution of marriage. Many states already have laws which takes this action with former spouses. (Section 6.01).

ARTICLE VII

Miscellaneous

Use of Plan Assets that Are Not Attributable to an Account: New section, which provides that Plan Sponsor shall direct the Administrator how to use money received by the Plan that is not related to an Account Balance. This would include any settlement money, fee reimbursements, and litigation awards received by the Plan. (Section 7.09)

Retirement Specialists are Registered Representatives of Nationwide Investment Services Corporation, member FINRA

Pension Protection Act of 2006

The Act makes permanent the retirement-plan and IRA provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), most of which were due to sunset after 2010. Also, the Act makes sweeping changes to the private sector defined benefit system by:

- Imposing tougher funding requirements for well-funded and under-funded plans
- Limiting future benefit increases for poorly funded plans
- Providing benefit accrual safeguards for older participants in cash balance conversions
- Legitimizing cash balance and hybrid defined benefit as viable plan designs going forward.

HEART - Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008

Provides additional benefits to active duty military personnel and their families

- Inclusion of Differential Pay For Retirement Plan Purposes. Differential pay is subject to federal income tax withholding.
- Withdrawal of Elective Deferrals and the 10% Early Distribution Tax
- Plan Death Benefit Requirements
- Increased Benefits
- Rollover of Military Death Gratuities

Worker, Retiree and Employer Recovery Act of 2008

- Waiver of any required minimum distribution (RMD) for 2009

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Heroes Earnings Assistance and Tax Relief Tax Act of 2008 (HEART Act)

President Bush signed the Heroes Earning Assistance and Relief Tax (HEART) Act of 2008 into law on June 17, 2008. Military Personnel will have their retirement plans as well as Individual Retirement Accounts (IRAs) impacted in the following ways:

- Beginning in 2009, military personnel may treat differential pay as compensation for making contributions. (section 105)
- Makes permanent the rules that allow qualified reservists to take penalty-free qualified plan distributions and re-contribute the funds as a nondeductible Traditional IRA contribution up to two years later. (section 107)
- Recipient of a military death gratuity may rollover to a Roth IRA. (section 109)
- Provides direction with regard to tax rules on expatriates. (section 301)

Section 105: Treatment of Differential Military Pay as Wages

SUMMARY

- Wages paid by employer to employee while employee serves on active duty are subject to normal withholding and reported as wages on a W-2.
- Employees are still considered to be employees in respect to determining plan benefits, but after 30-days of active duty they are treated as separated from service for purposes of distributions.
- If a participant is called to active duty and takes a distribution, he or she may not make deferrals into the plan for six months following the date of distribution.

GOOD ORDER REQUIREMENTS

- He or she would need to provide a copy of his or her military orders.
- Since NRS' payroll/deferral process is driven by the plan sponsor, the employer would need to stop them. We will need a participation agreement stopping deferrals, if the participant is still deferring.
- The Retirement Benefit Options form will need to be completed.
 - Distribution Team will contact employer to ensure deferrals are stopped
 - Distribution Team will forward participant information to Melissa Arent to follow-up on possible future deferrals for six months or when participant is back to work
 - If future deferral is receive the payroll department will send funds back to employer

Q and A

Q. May a participant take any type of payout including annuity? Rollover?

A. Since they are considered "separated from service" for the purposes of this Act, they would be eligible to take any type of distribution that they could take under normal separation from service. If they take a systematic withdrawal, the payments would need to stop once they return to work.

Q. Are there requirements for tracking the stopping of deferrals?

A. No specific requirements other than just making sure that we don't accept any deferrals for the participant for six months following the date of last distribution. They may restart contributions 6 months after the date of the distribution or when the participant is back to work.

Section 107: Distributions from Retirement Plans to Individuals Called to Active Duty - Extension of Exemption from Early Withdrawal Penalty

SUMMARY

- Participants who were called to active duty after September 11, 2001 are eligible to take a "qualified reservist distribution" from their plan without the 10% penalty tax, if the participant is called to active duty for more than 179 days.
- They also have the option to repay the funds (not to exceed the original amount) within a two year period following the end of the active duty.
- This section pertains only to the waiver of the 10% penalty tax

GOOD ORDER REQUIREMENTS

- Must complete a Waiver of 10% Penalty for Qualified Reservists form.
- The Retirement Benefit Options form will need to be completed.

Q and A

Q. What assets are available for this type of distribution?

A. Only qualified money may take funds under this provision and this does not include 401a.

Q. Does this apply to 457 Saray Reduction and 457 Qualified Rollover Assets?

A. No

Q. Is there a form that must be completed to take advantage of this type of withdrawal?

A. Yes, the qualified Reservist Distribution form found on Einstein.

Q. Do participants need to stop deferring?

A. No.

Q. Can repayment be made back to a 457, 401k and 403b?

A. No, repayment can only be made to an IRA (within two years of the end of active duty).

Section 109: Contributions of Military Death Gratuities to Roth IRAs and Education Savings Accounts

SUMMARY

- Beneficiaries receiving a *military death gratuity* or *SGLI* payment can roll this money into a Roth IRA or Deemed Roth IRA
- The accounts must be able to accept a rollover of a *military death gratuity* or *SGLI* payment.
- The rollover must be completed within one year following receipt of the payment.

GOOD ORDER REQUIREMENTS

- Must be able to identify the funds as a military death gratuity payment.

Section 301: Revision of Tax Rules on Expatriation

SUMMARY

- Distributions made from retirement plans (excluding 457s) to participants who become US expatriates are subject to a 30% withholding tax.
- Expatriation - US citizens who have renounced their citizenship and long-term residents who have ended their US resident status for federal tax purposes.

GOOD ORDER REQUIREMENTS

- Notification of expatriation status verifiable with a Certificate of Loss of Nationality

Q and A

Q. How are we to know who is an expatriate?

A. We are relying on a notification from the participant. They may use a Certificate of Loss of Nationality which is issued by the US Embassy.

Q. Does this change any nonresident alien rules?

A. This section didn't have any impact to nonresident aliens.

Plan Document

Plan Documents for Governmental Employers

457 Governmental Plan Document



Nationwide[®]
Retirement Solutions

a Nationwide Financial[®] company

(Name of Employer)

**DEFERRED COMPENSATION PLAN FOR PUBLIC EMPLOYEES
457 GOVERNMENTAL PLAN AND TRUST**

Document provided as a courtesy of:



Nationwide[®]
Retirement Solutions

On Your Side™

457 GOVERNMENTAL PLAN AND TRUST

The Employer adopts this 457 Governmental Plan and Trust. The Plan is intended to be an “eligible deferred compensation plan” as defined in Code §457(b) of the Internal Revenue Code of 1986 (“Eligible 457 Plan”). The Plan consists of the provisions set forth in this plan document and is applicable to the Employer and each Employee who elects to participate in the Plan. If the Employer adopts this Plan as a restated Plan in substitution for, and in amendment of, an existing plan, the provisions of this Plan, as a restated Plan, apply solely to an Employee on or after the execution of this Plan. The Plan is effective as to each Employee upon the date he/she becomes a Participant by entering into and filing with the Employer or the Administrative Services Provider a Participation Agreement or an Acknowledgement Form/Card.

ARTICLE I DEFINITIONS

1.01 “**Account**” means the separate Account(s) which the Administrative Services Provider or the Trustee maintains under the Plan for a Participant’s Deferred Compensation. The Administrative Services Provider or Trustee may establish separate Accounts for multiple Beneficiaries of a Participant to facilitate required minimum distributions under Section 4.03 based on each Beneficiary’s life expectancy.

1.02 “**Accounting Date**” means the last day of the Plan Year.

1.03 “**Acknowledgement Form/Card**” means the application to the Administrative Services Provider to participate in the Plan when the Plan is a Social Security replacement plan.

1.04 “**Administrative Services Provider**” means Nationwide Retirement Solutions, Inc. which acts as the third party administrative services provider appointed by the Employer to carry out nondiscretionary administrative functions for the Plan.

1.05 “**Beneficiary**” means a person who the Plan or a Participant designates and who is or may become entitled to a Participant’s Account upon the Participant’s death. A Beneficiary who becomes entitled to a benefit under the Plan remains a Beneficiary under the Plan until the Beneficiary has received full distribution of his/her Plan benefit. A Beneficiary’s right to (and the Administrative Services Provider’s or a Trustee’s duty to provide to the Beneficiary) information or data concerning the Plan does not arise until the Beneficiary first becomes entitled to receive a benefit under the Plan.

1.06 “**Code**” means the Internal Revenue Code of 1986, as amended.

1.07 “**Compensation**” for purposes of allocating Deferral Contributions means the employee’s wages, salaries, fees for professional services, and other amounts received without regard to whether or not an amount is paid in cash for personal services actually rendered in the course of employment with the Employer, to the extent that the amounts are includible in gross income (or to the extent amount would have been received and includible in gross income but for an election under Code §§ 125(a), 132(f)(4), 402(e)(3), 402(h)(1)(B), 402(k), and 457(b), including an election to defer Compensation under Article III. See Section 1.16 as to Compensation for an Independent Contractor. Compensation also includes any amount that the Internal Revenue Service in published guidance declares to constitute compensation for purposes of an Eligible 457 Plan.

(A) Elective Contributions. Compensation under Section 1.07 includes Elective Contributions. “Elective Contributions” are amounts excludible from the Employee’s gross income under Code §§125, 132(f)(4), 402(e)(3), 402(h)(1)(B), 403(b), 408(p) or 457, and contributed by the Employer, at the Employee’s election, to a cafeteria plan, a qualified transportation fringe benefit plan, a 401(k) arrangement, a SARSEP, a tax-sheltered annuity, a SIMPLE plan or a Code § 457 plan.

(B) Differential wage payments. For years beginning after December 31, 2008, (i) an individual receiving a differential wage payment, as defined by Code § 3401(h)(2), shall be treated as an employee of the employer making the payment; (ii) the differential wage payment shall be treated as compensation; and (iii) the plan will 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 which is based on the differential wage payment.

1.08 “**Deferral Contributions**” means Salary Reduction Contributions, Nonelective Contributions and Matching Contributions. The Employer or the Administrative Services Provider (if applicable) in applying the Code § 457(b) limit will take into account Deferral Contributions in the Taxable Year in which deferred. The Employer or Administrative Services Provider (if applicable) in determining the amount of a Participant’s Deferral Contributions disregards the net income, gain and loss attributable to Deferral Contributions.

1.09 “**Deferred Compensation**” means as to a Participant the amount of Deferral Contributions,

457 Governmental Plan and Trust

Rollover Contributions and Transfers adjusted for allocable net income, gain or loss, in the Participant's Account.

1.10 **"Effective Date"** of this Plan is the date indicated on the execution line unless the Code, Treasury regulations, or other applicable guidance provides otherwise.

1.11 **"Employee"** means an individual who provides services for the Employer, as a common law employee of the Employer. See Section 1.16 regarding potential treatment of an Independent Contractor as an Employee.

1.12 **"Employer"** means an employer who adopts this Plan by executing the Plan.

1.13 **"Employer Contribution"** means Nonelective Contributions or Matching Contributions.

1.14 **"Excess Deferrals"** means Deferral Contributions to an Eligible 457 Plan for a Participant that exceed the Taxable Year maximum limitation of Code §§457(b) and (e)(18).

1.15 **"Includible Compensation"** means, for the Employee's Taxable Year, the Employee's total Compensation within the meaning of Code § 415(c)(3) paid to an Employee for services rendered to the Employer. Includible Compensation includes Deferral Contributions under the Plan, compensation deferred under any other plan described in Code §457, and any amount excludible from the Employee's gross income under Code §§401(k), 403(b), 125 or 132(f)(4) or any other amount excludible from the Employee's gross income for Federal income tax purposes. The Employer will determine Includible Compensation without regard to community property laws.

1.16 **"Independent Contractor"** means any individual who performs service for the Employer and who the Employer does not treat as an Employee or a Leased Employee. The Employer may permit Independent Contractors to participate in the Plan. To the extent that the Employer permits Independent Contractor participation, references to Employee in the Plan include Independent Contractors and Compensation means the amounts the Employer pays to the Independent Contractor for services.

1.17 **"Leased Employee"** means an Employee within the meaning of Code § 414(n).

1.18 **"Matching Contribution"** means an Employer fixed or discretionary contribution made or forfeiture allocated on account of Salary Reduction Contributions. The Employer may provide for matching contributions.

1.19 **"Nonelective Contribution"** means an Employer fixed or discretionary contribution not made as a result of a Participation Agreement and which is not a Matching Contribution. The Employer may provide for nonelective contributions.

1.20 **"Normal Retirement Age"** means the age designated by the Participant unless the Employer designates in writing a Normal Retirement Age. The Normal Retirement Age designated by the Participant or Employer shall be no earlier than age 65 or the age at which Participants have the right to retire and receive, under the basic defined benefit pension plan of the Employer (or a money purchase plan in which the Participant also participates if the Participant is not eligible to participate in a defined benefit plan), immediate retirement benefits without actuarial or similar reduction because of retirement before some later specified age. The Normal Retirement Age also shall not exceed age 70½.

Special Rule for Eligible Plans of Qualified Police or Firefighters. A Participant who is a qualified police officer or firefighter as defined under Code §415(b)(2)(H)(ii)(I) may designate a Normal Retirement Age between age 40 and age 70 ½.

1.21 **"Participant"** is an Employee who elects to participate in the Plan in accordance with the provisions of Section 2.01 or an individual who has previously deferred Compensation under the Plan by a Participation Agreement and has not received a complete distribution of his/her Account .

1.22 **"Participation Agreement"** means the agreement to enroll and participate in the Plan that is completed by the Participant and provided to the Administrative Services Provider. The Participation Agreement is the agreement, by which the Employer reduces the Participant's Compensation for contribution to the Participant's Account.

1.23 **"Plan"** means the 457 plan established or continued by the Employer in the form of this Plan and (if applicable) Trust Agreement. All section references within the Plan are Plan section references unless the context clearly indicates otherwise.

1.24 **"Plan Entry Date"** means the date on which an Employee completes and files a Participation Agreement with the Administrative Services Provider.

1.25 **"Plan Year"** means the calendar year.

1.26 **"Rollover Contribution"** means the amount of cash or property which an eligible retirement plan described in Code §402(c)(8)(B) distributes to an eligible Employee or to a Participant in an eligible rollover distribution under Code §402(c)(4) and which the eligible Employee or Participant transfers directly or indirectly to an

Eligible 457 Plan. A Rollover Contribution includes net income, gain or loss attributable to the Rollover Contribution. A Rollover Contribution excludes after-tax Employee contributions, as adjusted for net income, gain or loss.

1.27 “**Salary Reduction Contribution**” means a contribution the Employer makes to the Plan pursuant to a Participation Agreement.

1.28 “**Service**” means any period of time the Employee is in the employ of the Employer. In the case of an Independent Contractor, Service means any period of time the Independent Contractor performs services for the Employer on an independent contractor basis. An Employee or Independent Contractor terminates Service upon incurring a Severance from Employment.

(A) **Qualified Military Service.** Service includes any qualified military service the Plan must credit for contributions and benefits in order to satisfy the crediting of Service requirements of Code §414(u). A Participant whose employment is interrupted by qualified military service under Code §414(u) or who is on a leave of absence for qualified military service under Code §414(u) may elect to make additional Salary Reduction Contributions upon resumption of employment with the Employer equal to the maximum Deferral Contributions that the Participant could have elected during that period if the Participant’s employment with the Employer had continued (at the same level of Compensation) without the interruption of leave, reduced by the Deferral Contributions, if any, actually made for the Participant during the period of the interruption or leave. This right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave). The Employer shall make appropriate make-up Nonelective Contributions and Matching Contributions for such a Participant as required under Code §414(u). The Plan shall apply limitations of Article III to all Deferral Contributions under this paragraph with respect to the year to which the Deferral Contribution relates.

(B) “**Continuous Service**” means Service with the Employer during which the Employee does not incur a Severance from Employment.

(C) “**Severance from Employment.**”

(1) **Employee.** An Employee has a Severance from Employment when the Employee ceases to be an Employee of the Employer. A Participant does not incur a Severance from Employment if, in connection with a change in employment, the Participant’s new employer continues or assumes sponsorship of the Plan or accepts a Transfer of Plan assets as to the Participant.

(2) **Independent Contractor.** An Independent Contractor has a Severance from Employment when the contract(s) under which the Independent Contractor performs services for the Employer expires (or otherwise terminates), unless the Employer anticipates a renewal of the contractual relationship or the Independent Contractor becoming an Employee. The Employer anticipates renewal if it intends to contract for the services provided under the expired contract and neither the Employer nor the Independent Contractor has eliminated the Independent Contractor as a potential provider of such services under the new contract. Further, the Employer intends to contract for services conditioned only upon the Employer’s need for the services provided under the expired contract or the Employer’s availability of funds. Notwithstanding the preceding provisions of this Section 1.28, the Administrative Services Provider will consider an Independent Contractor to have incurred a Severance from Employment: (a) if the Administrative Services Provider or Trustee will not pay any Deferred Compensation to an Independent Contractor who is a Participant before a date which is at least twelve months after the expiration of the Independent Contractor’s contract (or the last to expire of such contracts) to render Services to the Employer; and (b) if before the applicable twelve-month payment date, the Independent Contractor performs Service as an Independent Contractor or as an Employee, the Administrative Services Provider or Trustee will not pay to the Independent Contractor his/her Deferred Compensation on the applicable date.

(3) **Uniformed Services.** for purposes of distributions to an individual in the uniformed services, such individual will be treated as incurring a Severance from Employment during any period the individual is performing service in the uniformed services described in Code § 3401(h)(2)(A). However, the plan will not distribute the benefit to such an individual without that individual’s consent, so long as the individual is receiving differential wage payments.

If an individual elects to receive a distribution under this provision, the individual may not make an elective deferral or employee contribution during the 6-month period beginning on the date of the distribution.

1.29 “**State**” means (a) one of the 50 states of the United States or the District of Columbia, or (b) a political subdivision of a State, or any agency or instrumentality of a State or its political subdivision. A State does not include the federal government or any agency or instrumentality thereof.

1.30 “**Taxable Year**” means the calendar year or other taxable year of a Participant.

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1.31 “Transfer” means a transfer of Eligible 457 Plan assets to another Eligible 457 Plan which is not a Rollover Contribution and which is made in accordance with Section 9.03.

1.32 “Trust” means the Trust created under the adopting Employer’s Plan. The Trust created and established under the adopting Employer’s Plan is a separate Trust, independent of the trust of any other Employer adopting this Eligible 457 Plan and is subject to Article VIII.

1.33 “Trustee” means the person or persons designated by the Employer to serve in the position of Trustee.

ARTICLE II PARTICIPATION IN PLAN

2.01 ELIGIBILITY. Each Employee becomes a Participant in the Plan as soon as he/she completes and files a Participation Agreement. If this Plan is a restated Plan, each Employee who was a Participant in the Plan on the day before the Effective Date continues as a Participant in the Plan.

2.02 PARTICIPATION UPON RE-EMPLOYMENT. A Participant who incurs a Severance from Employment will re-enter the Plan as a Participant on the date of his/her re-employment.

2.03 SPECIAL ELIGIBILITY PROVISIONS FOR PARTICIPANTS IN A PLAN USED AS A SOCIAL SECURITY REPLACEMENT PLAN. Notwithstanding any provision to the contrary, the provisions of this Section 2.03 will apply if the Employer elects in a written agreement with the Administrative Services Provider to use the Plan as a Social Security replacement plan. If the Plan is used as a Social Security replacement plan, the provisions of Sections 4.05(a) and 5.03 will not apply.

(A) Eligibility to participate for new Employees. A new Employee shall, as a condition of employment participate in the Plan sign and file with the Administrative Services Provider an Acknowledgement Form/Card and thereby consenting to a reduction of salary by the amount of the Deferral Contribution specified in the Acknowledgement Form/Card. Contributions to the Participant’s Account must equal at least 7.5% of the Participant’s Compensation, or such other minimum amount as shall be required for the Plan to be considered a retirement system under Code §3121(b)(7)(F) and Treas. Reg. 31.3121(b)(7)-2, and the reduction in the Participant’s salary shall begin immediately thereafter.

(B) Eligibility to participate for current Employees. An Employee who is newly eligible to participate in the Plan shall, prior to becoming eligible to participate in the Plan, sign and file with

the Administrative Services Provider an Acknowledgement Form/Card and thereby consent to a reduction of salary by the amount of the Deferral Contribution specified in the Acknowledgement Form/Card. Allocations to the Participant’s Account must equal at least 7.5% of the Participant’s Compensation or such other minimum amount as shall be required for the Plan to be considered a retirement system under Code §3121(b)(7)(F) and Treas. Reg. §31.3121(b)(7)-2, and the reduction in the Participant’s salary shall begin no earlier than the first pay period commencing during the first month after the date on which the Acknowledgement Form/Card is filed with the Administrative Services Provider.

(C) Takeover Plans. If the Plan is a restated Plan, an Employee who participated in the predecessor plan shall become a Participant in the Plan upon the Employer’s execution of the enabling documents for this Plan. Allocations to each such Participant’s Account must equal at least 7.5% of the Participant’s Compensation, or such other minimum amount as shall be required for the Plan to be considered a retirement system under Code §3121(b)(7)(F) and Treas. Reg. §31.3121(b)(7)-2, and the reduction in the Participant’s salary shall begin immediately thereafter.

ARTICLE III DEFERRAL CONTRIBUTIONS/LIMITATIONS

3.01 AMOUNT.

(A) Contribution Formula. For each Plan Year, the Employer will contribute to the Plan the amount of Deferral Contributions the Employee elects to defer under the Plan.

(B) Return of Contributions. The Employer contributes to this Plan on the condition its contribution is not due to a mistake of fact. If any Participant Salary Reduction Contribution is due to a mistake of fact, the Employer or the Trustee upon written request from the Employer will return the Participant’s contribution, within one year after payment of the contribution.

The Trustee may require the Employer to furnish it whatever evidence the Trustee deems necessary to enable the Trustee to confirm the amount the Employer has requested be returned is properly returnable.

(C) Time of Payment of Contribution. An Employer will deposit Salary Reduction Contributions to the Trust within a period that is not longer than is reasonable for the administration of Participant Accounts. Neither the Administrative Services Provider nor the Trustee is responsible for the delay of deposits of Salary Reduction Contributions caused by the Employer.

3.02 SALARY REDUCTION CONTRIBUTIONS. The Plan does not apply any limitations on Salary Reduction Contributions other than the limitations applicable under the Code.

(A) Deferral from Sick, Vacation and Back Pay. Participants may make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

(B) Application to Leave of Absence and Disability. The Participation Agreement will continue to apply during the Participant's leave of absence or the Participant's disability (as the Employer shall establish), if the Participant has Compensation other than imputed compensation or disability benefits.

(C) Post-severance deferrals limited to Post-Severance Compensation. Deferral Contributions are permitted from an amount received following Severance from Employment only if the amount is Post-Severance Compensation.

Post-Severance Compensation defined. Post-Severance Compensation includes the amounts described in (1) and (2) below, paid after a Participant's Severance from Employment with the Employer, but only to the extent such amounts are paid by the later of 2½ months after Severance from Employment or the end of the calendar year that includes the date of such Severance from Employment.

(1) Regular pay. Post-Severance Compensation includes regular pay after Severance of Employment if: (i) the payment is regular compensation for services during the Participant's regular working hours, or compensation for services outside the Participant's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and (ii) the payment would have been paid to the Participant prior to a Severance from Employment if the Participant had continued in employment with the Employer.

(2) Leave cashouts. Post-Severance Compensation includes leave cashouts if those amounts would have been included in the definition of Compensation if they were paid prior to the Participant's Severance from Employment, and the amounts are payment for unused accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued.

(3) Salary continuation payments for military service Participants. Post-Severance Compensation includes payments to an individual who does not currently perform services for the Employer by

reason of Qualified Military Service (as described in Code §414(u)(1)) to the extent those payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering Qualified Military Service.

Limitation on Post-Severance Compensation. Any payment of Compensation paid after Severance of Employment that is not described in Section 3.02(C)(1) or 3.02(C)(2) is not Post-Severance Compensation, even if payment is made by the later of 2½ months after Severance from Employment or by the end of the calendar year that includes the date of such Severance of Employment.

3.03 NORMAL LIMITATION. Except as provided in Sections 3.04 and 3.05, a Participant's maximum Deferral Contributions (excluding Rollover Contributions and Transfers) under this Plan for a Taxable Year may not exceed the lesser of:

(a) The applicable dollar amount as specified under Code §457(e)(15) (or, beginning January 1, 2006) such larger amount as the Commissioner of the Internal Revenue may prescribe), or

(b) 100% of the Participant's Includible Compensation for the Taxable Year.

3.04 NORMAL RETIREMENT AGE CATCH-UP CONTRIBUTION. For one or more of the Participant's last three Taxable Years ending before the Taxable Year in which the Participant attains Normal Retirement Age, the Participant's maximum Deferral Contributions may not exceed the lesser of:

(a) Twice the dollar amount under Section 3.03 normal limitation, or (b) the underutilized limitation.

(A) Underutilized Limitation. A Participant's underutilized limitation is equal to the sum of: (i) the normal limitation for the Taxable Year, and (ii) the normal limitation for each of the prior Taxable Years of the Participant commencing after 1978 during which the Participant was eligible to participate in the Plan and the Participant's Deferral Contributions were subject to the normal limitation or any other Code § 457(b) limit, less the amount of Deferral Contributions for each such prior Taxable Year, excluding age 50 catch-up contributions.

(B) Multiple 457 Plans. If the Employer maintains more than one Eligible 457 Plan, the Plans may not permit any Participant to have more than one Normal Retirement Age under the Plans.

(C) Pre-2002 Coordination. In determining a Participant's underutilized limitation, the

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coordination rule in effect under now repealed Code §457(c)(2) applies. Additionally, the normal limitation for pre-2002 Taxable Years is applied in accordance with Code § 457(b)(2) as then in effect.

3.05 AGE 50 CATCH-UP CONTRIBUTION. All Employees who are eligible to make Salary Reduction Contributions under this Plan and who have attained age 50 before the close of the Taxable Year are eligible to make age 50 catch-up contributions for that Taxable Year in accordance with, and subject to the limitations of, Code § 414(v). Such catch-up contributions are not taken into account for purposes of the provisions of the plan implementing the required limitations of Code § 457. If, for a Taxable Year, an Employee makes a catch-up contribution under Section 3.04, the Employee is not eligible to make age 50 catch-up contributions under this Section 3.05. A catch-up eligible Participant in each Taxable Year is entitled to the greater of the amount determined under Section 3.04 or Section 3.05 catch-up amount plus the Section 3.03 normal limitation.

3.06 CONTRIBUTION ALLOCATION. The Administrative Services Provider will allocate to each Participant's Account his/her Deferral Contributions.

3.07 ALLOCATION CONDITIONS. The Plan does not impose any allocation conditions.

3.08 ROLLOVER CONTRIBUTIONS. The Plan permits Rollover Contributions.

(A) Operational Administration. The Employer, operationally and on a nondiscriminatory basis, may elect to permit or not to permit Rollover Contributions to this Plan or may elect to limit an eligible Employee's right or a Participant's right to make a Rollover Contribution. If the Employer permits Rollover Contributions, any Participant (or as applicable, any eligible Employee), with the Employer's written consent and after filing with the Trustee the form prescribed by the Administrative Services Provider, may make a Rollover Contribution to the Trust. Before accepting a Rollover Contribution, the Trustee may require a Participant (or eligible Employee) to furnish satisfactory evidence the proposed transfer is in fact a "Rollover Contribution" which the Code permits an employee to make to an eligible retirement plan. The Trustee, in its sole discretion, may decline to accept a Rollover Contribution of property which could: (1) generate unrelated business taxable income; (2) create difficulty or undue expense in storage, safekeeping or valuation; or (3) create other practical problems for the Trust.

(B) Pre-Participation Rollover. If an eligible Employee makes a Rollover Contribution to the Trust prior to satisfying the Plan's eligibility conditions,

the Administrative Services Provider and Trustee must treat the Employee as a limited Participant (as described in Rev. Rul. 96-48 or in any successor ruling). If a limited Participant has a Severance from Employment prior to becoming a Participant in the Plan, the Trustee will distribute his/her Rollover Contributions Account to the limited Participant in accordance with Article IV.

(C) Separate Accounting. If an Employer permits Rollover Contributions, the Administrative Services Provider must account separately for: (1) amounts rolled into this Plan from an eligible retirement plan (other than from another Eligible 457 plan); and (2) amounts rolled into this Plan from another Eligible 457 Plan. The Administrative Services Provider for purposes of ordering any subsequent distribution from this Plan may designate a distribution from a Participant's Rollover Contributions as coming first from either of (1) or (2) above if the Participant has both types of Rollover Contribution Accounts.

3.09 DISTRIBUTION OF EXCESS DEFERRALS. In the event that a Participant has Excess Deferrals, the Plan will distribute to the Participant the Excess Deferrals and allocable net income, gain or loss, in accordance with this Section 3.09.

The Administrative Services Provider will distribute Excess Deferrals from an Eligible 457 Plan as soon as is reasonably practicable following the Administrative Services Provider's or Employer's determination of the amount of the Excess Deferral.

(A) Plan Aggregation. If the Employer maintains more than one Eligible 457 Plan, the Employer must aggregate all such Plans in determining whether any Participant has Excess Deferrals.

(B) Individual Limitation. If a Participant participates in another Eligible 457 Plan maintained by a different employer, and the Participant has Excess Deferrals, the Administrative Services Provider may, but is not required, to correct the Excess Deferrals by making a corrective distribution from this Plan.

3.10 DOLLAR LIMITS. The table below shows the applicable dollar amounts described in paragraph 3.03(a) and limitations on age 50 catch-up contributions described in Section 3.05. These amounts are adjusted after 2006 for changes in the cost-of-living to the extent permitted in Code § 415(d).

Year	Applicable Dollar Amount	Age 50+ Catch-up Contribution Limitation
2002	\$11,000	\$1,000
2003	\$12,000	\$2,000
2004	\$13,000	\$3,000
2005	\$14,000	\$4,000
2006	\$15,000	\$5,000

**ARTICLE IV
TIME AND METHOD OF
PAYMENT OF BENEFITS**

4.01 DISTRIBUTION

RESTRICTIONS. Except as the Plan provides otherwise, the Administrative Services Provider or Trustee may not distribute to a Participant his/her Account prior to the Participant's Severance from Employment, or such other event for which federal legislation is enacted or regulatory relief granted permitting the Plan to make distributions to qualifying Participants.

(A) Distribution of Rollover Contributions. To the extent the Employer permits Rollover Contributions (but not Transfers) to this Plan, a Participant may receive a distribution of such Rollover Contributions without regard to the restrictions found in this Section 4.01.

4.02 TIME AND METHOD OF PAYMENT OF ACCOUNT. The Administrative Services Provider, or Trustee at the direction of the Administrative Services Provider, will distribute to a Participant who has incurred a Severance from Employment the Participant's Account under one or any combination of payment methods elected by the Participant. The Participant may elect one of the following methods of payment: (1) lump sum payment, (2) partial lump sum payment, (3) installment, or (4) an annuity. In no event will the Administrative Services Provider direct (or direct the Trustee to commence) distribution, nor will the Participant elect to have distribution commence, later than the Participant's required beginning date, or under a method that does not satisfy Section 4.03.

Subject to any restrictions imposed by the Participant's investment providers and the Administrative Services Provider, the Participant: (1) may elect to commence distribution no earlier than is administratively practical following Severance from Employment; (2) may elect to postpone distribution of his/her Account to any fixed or determinable date including, but not beyond, the Participant's required beginning date; and (3) may elect the method of payment. A Participant may elect the timing and method of payment of his/her Account no later than 30 days before the date the Participant first would be

eligible to commence payment of the Participant's Account. The Administrative Services Provider must furnish to the Participant a form for the Participant to elect the time and a method of payment.

4.03 REQUIRED MINIMUM DISTRIBUTIONS. The Administrative Services Provider may not distribute nor direct the Trustee to distribute the Participant's Account, nor may the Participant elect any distribution his/her Account, under a method of payment which, as of the required beginning date, does not satisfy the minimum distribution requirements of Code § 401(a)(9) or which is not consistent with applicable Treasury regulations.

(A) General Rules.

(1) **Precedence.** The requirements of this Section 4.03 will take precedence over any inconsistent provisions of the Plan.

(2) **Requirements of Treasury Regulations Incorporated.** All distributions required under this Section 4.03 will be determined and made in accordance with the Treasury regulations under Code § 401(a)(9).

(B) Time and Manner of Distribution

(1) **Required Beginning Date.** The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date.

(2) **Death of Participant Before Distribution Begins.** If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(a) **Spouse Designated Beneficiary.** If the Participant's surviving spouse is the Participant's sole designated Beneficiary, distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant dies, or by December 31 of the calendar year in which the Participant would have attained age 70½, if later.

(b) **Non-Spouse Designated Beneficiary.** If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, then, distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(c) **No Designated Beneficiary.** If there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

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(d) Death of Spouse. If the Participant's surviving spouse is the Participant's sole designated Beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this Section 4.03(B)(2) other than Section 4.03(B)(2)(a), will apply as if the surviving spouse were the Participant.

For purposes of this Section 4.03(B) and Section 4.03(D), unless Section 4.03(B)(2)(d) applies, distributions are considered to begin on the Participant's required beginning date. If Section 4.03(B)(2)(d) applies, distributions are considered to begin on the date distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a). If distributions under an annuity purchased from an insurance company irrevocably commence to the Participant before the Participant's required beginning date (or to the Participant's surviving spouse before the date distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a), the date distributions are considered to begin is the date distributions actually commence.

(3) Forms of Distribution. Unless the Participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with Sections 4.03(C) and 4.03(D). If the Participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 4.01(a)(9) of the Code and the Treasury regulations.

(C) Required Minimum Distributions during Participant's Lifetime.

(1) Amount of Required Minimum Distribution for Each Distribution Calendar Year. During the Participant's lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:

(a) ULT. The quotient obtained by dividing the Participant's account balance by the number in the Uniform Life Table set forth in Treas. Reg. §1.401(a)(9)-9, using the Participant's attained age as of the Participant's birthday in the distribution calendar year; or

(b) Younger Spouse. If the Participant's sole designated Beneficiary for the distribution calendar year is the Participant's spouse, the quotient obtained by dividing the Participant's account balance by the number in the Joint and Last Survivor Table set forth in Treas. Reg. §1.401(a)(9)-9, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the distribution calendar year.

(2) Lifetime Required Minimum Distributions Continue Through Year of Participant's Death. Required minimum distributions will be determined under this Section 4.03(C) beginning with the first distribution calendar year and up to and including the distribution calendar year that includes the Participant's date of death.

(D) Required Minimum Distributions after Participant's Death.

(1) Death On or After Distributions Begin.

(a) Participant Survived by Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for the distribution calendar year of the Participant's death is obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant. The Participant's remaining life expectancy is calculated using the attained age of the Participant as of the Participant's birthday in the calendar year of death. For each distribution calendar year after the year of the Participant's death, the minimum amount that will be distributed is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary.

(b) No Designated Beneficiary. If the Participant dies on or after the date distributions begin and there is no designated Beneficiary as of September 30 of the calendar year after the calendar year of the Participant's death, the minimum amount that will be distributed for each distribution calendar year after the calendar year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the Participant's remaining life expectancy calculated using the attained age of the Participant as of the Participant's birthday in the calendar year of death, reduced by one for each subsequent calendar year.

(2) Death before Date Distributions Begin.

(a) Participant Survived by Designated Beneficiary. If the Participant dies before the date distributions begin and there is a designated Beneficiary, the minimum amount that will be distributed for each distribution calendar year after the year of the Participant's death is the quotient obtained by dividing the Participant's account balance by the remaining life expectancy of the Participant's designated Beneficiary, determined as provided in Section 4.03(D)(1).

(b) No Designated Beneficiary. If the Participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the

Participant's death, distribution of the Participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(c) Death of Surviving Spouse Before Distributions to Surviving Spouse Are Required to Begin. If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole designated Beneficiary, and the surviving spouse dies before distributions are required to begin to the surviving spouse under Section 4.03(B)(2)(a), this Section 4.03(D)(2) will apply as if the surviving spouse were the Participant.

(E) Definitions

(1) **Designated Beneficiary.** The individual who is designated as the Beneficiary under the Plan and is the designated beneficiary under Code §401(a)(9) and Treas. Reg. §1.401(a)(9)-1, Q&A-4.

(2) **Distribution calendar year.** A distribution calendar year means a calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the Participant's required beginning date. For distributions beginning after the Participant's death, the first distribution calendar year is the calendar year in which the distributions are required to begin under Section 4.03(B)(2). The required minimum distribution for the Participant's first distribution calendar year will be made on or before the Participant's required beginning date. The required minimum distribution for other distribution calendar years, including the required minimum distribution for the distribution calendar year in which the Participant's required beginning date occurs, will be made on or before December 31 of that distribution calendar year.

(3) **Life expectancy.** Life expectancy as computed by use of the Single Life Table in Treas. Reg. §1.401(a)(9)-9.

(4) **Participant's account balance.** The account balance as of the last valuation date in the calendar year immediately preceding the distribution calendar year (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the account balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The account balance for the valuation calendar year includes any Rollover Contributions or Transfers to the Plan either in the valuation calendar year or in the distribution calendar year if distributed or transferred in the valuation calendar year.

(5) **Required beginning date.** A Participant's required beginning date is the April 1 of the calendar year following the later of: (1) the calendar year in which the Participant attains age 70½, or (2) the calendar year in which the Participant retires or such other date under Code § 401(a)(9) by which required minimum distributions must commence.

(F) **General 2009 waiver.** The requirements of Code § 401(a)(9) and the provisions of the Plan relating thereto, will not apply for the distribution calendar year 2009.

(1) **Special rule regarding waiver period.** For purposes of Code § 401(a)(9) and the provisions of the Plan relating thereto: (a) the required beginning date with respect to any individual will be determined without regard to this Article IV for purposes of applying Code § 401(a)(9) for distribution calendar years other than 2009; and (b) if the 5-year rule of Code § 401(a)(9)(B)(ii) applies, the 5-year period described therein shall be determined without regard to calendar year 2009.

(2) **Eligible rollover distributions.** If all or any portion of a distribution during 2009 is treated as an eligible rollover distribution but would not be so treated if the minimum distribution requirements under Code § 401(a)(9) had applied during 2009, then the Plan will not treat such distribution as an eligible rollover distribution for purposes of the direct rollover rules of Code § 401(a)(31), the notice requirements of Code §402(f), or the 20% withholding requirement of Code §3405(c).

(3) **Participant may elect.** The Plan will permit an affected Participant to elect whether to receive his/her RMD distribution for 2009. If the Participant fails to notify the Administrative Services Provider of his/her waiver, the Plan will distribute the 2009 RMD to the Participant.

4.04 **DEATH BENEFITS.** Upon the death of the Participant, the Administrative Services Provider must pay or direct the Trustee to pay the Participant's Account in accordance with Section 4.03. Subject to Section 4.03, a Beneficiary may elect the timing and method of payment in the same manner as a Participant may elect under Section 4.02, if such elections apply.

In the case of a death occurring on or after January 1, 2007, if a participant dies while performing qualified military service (as defined in Code § 414(u)), the 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 if the participant had resumed and then terminated employment on account of death.

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4.05 DISTRIBUTIONS PRIOR TO SEVERANCE FROM EMPLOYMENT. Notwithstanding the Section 4.01 distribution restrictions, the Plan permits the following in-service distributions in accordance with this Section.

(A) Unforeseeable Emergency. In the event of a Participant's unforeseeable emergency, the Administrative Services Provider may make a distribution to a Participant who has not incurred a Severance from Employment.

An unforeseeable emergency is a severe financial hardship of a Participant or Beneficiary resulting from: (1) illness or accident of the Participant, the Participant's Beneficiary, or the Participant's spouse or dependent (as defined in Code § 152, and, for taxable years beginning on or after January 1, 2005, without regard to Code § 152(b)(1), (b)(2), and (d)(1)(B)); (2) loss of the Participant's or Beneficiary's property due to casualty; (3) the need to pay for the funeral expenses of the Participant's spouse or dependent (as defined in Code § 152, and, for taxable years beginning on or after January 1, 2005, without regard to Code § 152(b)(1), (b)(2), and (d)(1)(B)); or (4) other similar extraordinary and unforeseeable circumstances arising from events beyond the Participant's or Beneficiary's control. The Administrative Services Provider will not pay the Participant or the Beneficiary more than the amount reasonably necessary to satisfy the emergency need, which may include amounts necessary to pay taxes or penalties on the distribution. The Administrative Services Provider will not make payment to the extent the Participant or Beneficiary may relieve the financial hardship by cessation of deferrals under the Plan, through insurance or other reimbursement, or by liquidation of the individual's assets to the extent such liquidation would not cause severe financial hardship.

The Participant's Beneficiary is a person who a Participant designates as a "primary beneficiary" and who is or may become entitled to a Participant's Plan account upon the Participant's death.

A Participant's unforeseeable emergency event includes a severe financial hardship of the participant's primary Beneficiary under the Plan, that would constitute an emergency event if it occurred with respect to the participant's spouse or dependent as defined under Code § 152.

(B) De minimis distribution. A Participant may elect to receive a distribution of his/her Account where: (1) the Participant's Account (disregarding Rollover Contributions) does not exceed \$5,000 (or such other amount as does not exceed the Code § 411(a)(11)(A) dollar amount); (2) the Participant has not made or received an allocation of any Deferral Contributions under the Plan during the two-year period ending on the date of distribution; and (3) the

Participant has not received a prior distribution under this Section 4.05(B).

(C) Distribution of Rollover Contributions. A Participant may request and receive distribution of his/her Account attributable to Rollover Contributions (but not to Transfers) before the Participant has a distributable event under Section 4.01.

4.06 DISTRIBUTIONS UNDER QUALIFIED DOMESTIC RELATIONS ORDERS (QDROs). Notwithstanding any other provision of this Plan, the QDRO provisions will apply. The Administrative Services Provider (and any Trustee) must comply with the terms of a QDRO, as defined in Code § 414(p), which is issued with respect to the Plan.

(A) Time and Method of Payment. This Plan specifically permits distribution to an alternate payee under a QDRO at any time, notwithstanding any contrary Plan provision and irrespective of whether the Participant has attained his/her earliest retirement age (as defined under Code § 414(p)) under the Plan. Nothing in this Section 4.06 gives a Participant a right to receive distribution at a time the Plan otherwise does not permit nor authorizes the alternate payee to receive a form of payment the Plan does not permit.

(B) QDRO Procedures. Upon receiving a domestic relations order, the Administrative Services Provider promptly will notify the Participant and any alternate payee named in the order, in writing, of the receipt of the order and the Plan's procedures for determining the qualified status of the order. Within a reasonable period of time after receiving the domestic relations order, the Administrative Services Provider must determine the qualified status of the order and must notify the Participant and each alternate payee, in writing, of the Administrative Services Provider's determination. The Administrative Services Provider must provide notice under this paragraph by mailing to the individual's address specified in the domestic relations order.

(C) Accounting. If any portion of the Participant's Account Balance is payable under the domestic relations order during the period the Administrative Services Provider is making its determination of the qualified status of the domestic relations order, the Administrative Services Provider may maintain a separate accounting of the amounts payable. If the Administrative Services Provider determines the order is a QDRO within 18 months of the date amounts first are payable following receipt of the domestic relations order, the Administrative Services Provider will distribute or will direct the Trustee to distribute the payable amounts in accordance with the QDRO. If the Administrative Services Provider does not make its determination of the qualified status of the order within the 18-month determination period,

the Administrative Services Provider will distribute or will direct the Trustee to distribute the payable amounts in the manner the Plan would distribute if the order did not exist and will apply the order prospectively if the Administrative Services Provider later determines the order is a QDRO.

To the extent it is not inconsistent with the provisions of the QDRO, the Administrative Services Provider may segregate or may direct the Trustee to segregate the QDRO amount in a segregated investment account. The Administrative Services Provider or Trustee will make any payments or distributions required under this Section 4.06 by separate benefit checks or other separate distribution to the alternate payee(s).

(D) Permissible QDROs. A domestic relations order that otherwise satisfies the requirements for a qualified domestic relations order ("QDRO") will not fail to be a QDRO: (i) solely because the order is issued after, or revises, another domestic relations order or QDRO; or (ii) solely because of the time at which the order is issued, including issuance after the annuity starting date or after the participant's death.

4.07 DIRECT ROLLOVER OF ELIGIBLE ROLLOVER DISTRIBUTIONS – GOVERNMENTAL PLAN.

(A) Participant Election. A Participant (including for this purpose, a former Employee) may elect, at the time and in the manner the Administrative Services Provider prescribes, to have any portion of his/her eligible rollover distribution from the Plan paid directly to an eligible retirement plan specified by the Participant in a direct rollover election. For purposes of this election, a "Participant" includes as to their respective interests, a Participant's surviving spouse and the Participant's spouse or former spouse who is an alternate payee under a QDRO.

(B) Rollover and Withholding Notice. At least 30 days and not more than 180 days prior to the Trustee's distribution of an eligible rollover distribution, the Administrative Services Provider must provide a written notice (including a summary notice as permitted under applicable Treasury regulations) explaining to the distributee the rollover option, the applicability of mandatory 20% federal withholding to any amount not directly rolled over, and the recipient's right to roll over within 60 days after the date of receipt of the distribution ("rollover notice").

(C) Non-spouse Beneficiary rollover right. A non-spouse Beneficiary who is a "designated beneficiary" under Code § 401(a)(9)(E) and the regulations thereunder, by a direct trustee-to-trustee transfer ("direct rollover"), may roll over all or any portion of his/her distribution to an individual retirement account the Beneficiary establishes for purposes of

receiving the distribution. In order to be able to roll over the distribution, the distribution otherwise must satisfy the definition of an eligible rollover distribution.

(1) Certain requirements not applicable. Although a non-spouse Beneficiary may roll over directly a distribution, commencing with distributions after December 31, 2009, the distribution will be subject to the direct rollover requirements of Code § 401(a)(31) (including the automatic rollover provisions of Code § 401(a)(31)(B)), the notice requirements of Code § 402(f) and the mandatory withholding requirements of Code § 3405(c). If a non-spouse Beneficiary receives a distribution from the Plan, the distribution is not eligible for a "60-day" rollover.

(2) Trust Beneficiary. If the participant's named Beneficiary is a trust, the Plan may make a direct rollover to an individual retirement account on behalf of the trust, provided the trust satisfies the requirements to be a designated beneficiary within the meaning of Code § 401(a)(9)(E).

(3) Required minimum distributions not eligible for rollover. A non-spouse Beneficiary may not roll over an amount which is a required minimum distribution, as determined under applicable Treasury regulations and other Revenue Service guidance. If the participant dies before his/her required beginning date and the non-spouse Beneficiary rolls over to an IRA the maximum amount eligible for rollover, the Beneficiary may elect to use either the 5-year rule or the life expectancy rule, pursuant to Treas. Reg. § 1.401(a)(9)-3, A-4(c), in determining the required minimum distributions from the IRA that receives the non-spouse Beneficiary's distribution.

(D) Definitions. The following definitions apply to this Section:

(1) Eligible rollover distribution. An eligible rollover distribution is any distribution of all or any portion of a Participant's Account, except an eligible rollover distribution does not include: (a) any distribution which is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Participant or the joint lives (or joint life expectancies) of the Participant and the Participant's designated Beneficiary, or for a specified period of ten years or more; (b) any Code § 401(a)(9) required minimum distribution; (c) any unforeseeable emergency distribution; and (d) any distribution which otherwise would be an eligible rollover distribution, but where the total distributions to the Participant during that calendar year are reasonably expected to be less than \$200.

(2) Eligible retirement plan. An eligible retirement plan is an individual retirement account

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described in Code § 408(a), an individual retirement annuity described in Code § 408(b), an annuity plan described in Code § 403(a), a qualified plan described in Code § 401(a), an annuity contract (or custodial agreement) described in Code § 403(b), or an eligible deferred compensation plan described in Code § 457(b) and maintained by an Employer described in Code § 457(e)(1)(A), which accepts the Participant's, the Participant's spouse or alternate payee's eligible rollover distribution. For distributions made after December 31, 2007, a Participant or Beneficiary may elect to roll over directly an eligible rollover distribution to a Roth IRA described in Code § 408A(b).

(3) **Direct rollover.** A direct rollover is a payment by the Plan to the eligible retirement plan specified by the distributee.

(4) **Mandatory distribution.** The Administrative Services Provider is directed to make a mandatory distribution, which is an eligible rollover distribution, without the Participant's consent provided that the Participant's Account is less than \$1,000. A distribution to a Beneficiary is not a mandatory distribution.

(5) **401(a)(31)(B) Effective Date.** The § 401(a)(31)(B) Effective Date is the date of the close of the first regular legislative session of the legislative body with the authority to amend the Plan that begins on or after January 1, 2006.

4.08 ELECTION TO DEDUCT FROM DISTRIBUTION. For distributions in taxable years beginning after December 31, 2006, an Eligible Retired Public Safety Officer may elect annually for that taxable year to have the Plan deduct an amount from a distribution which the Eligible Retired Public Safety Officer otherwise would receive and include in income. The plan will pay such deducted amounts directly to the provider as described in Section 4.08(A).

(A) **Direct payment.** The Plan will pay directly to the provider of the accident or health insurance plan or qualified long-term care insurance contract the amounts the Eligible Retired Public Safety Officer has elected to have deducted from the distribution. Such amounts may not exceed the lesser of \$3,000 or the amount the Participant paid for such taxable year for qualified healthcare premiums, and which otherwise complies with Code § 402(l).

(B) Definitions.

(1) **Eligible retired public safety officer.** An "Eligible Retired Public Safety Officer" is an individual who, by reason of disability or attainment of normal retirement age, has experienced a Severance from Employment as a Public Safety Officer with the Employer.

(2) **Public safety officer.** A "Public Safety Officer" has the same meaning as in § 1204(9)(A) of the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. § 3796b(9)(A)).

(3) **Qualified health insurance premiums.** The term "qualified health insurance premiums" means premiums for coverage for the Eligible Retired Public Safety Officer, his/her spouse, and dependents, by an accident or health plan or qualified long-term care insurance contract (as defined in Code § 7702B(b)).

ARTICLE V ADMINISTRATIVE SERVICES PROVIDER - DUTIES

5.01 **TERM / VACANCY.** The Administrative Services Provider will serve until his/her successor is appointed. In case the Employer has not appointed a successor Administrative Services Provider, the Employer will exercise any and all duties of the Administrative Services Provider pending the filling of the vacancy.

5.02 **DUTIES.** The Administrative Services Provider will have the following duties:

(a) To create administrative forms necessary for the proper and efficient administration of the Plan provided the forms are not inconsistent with the terms of the Plan;

(b) To enforce the terms of the Plan and its procedures, including this document and such other documents related to the Plan's operation;

(c) To make, at the direction of the Participant or Beneficiary or pursuant to Section 4.07(D)(4), distributions of an Account;

(d) To review in accordance with the Plan's procedures respecting a claim for (or denial of a claim for) a benefit under the Plan;

(e) To furnish the Employer with information which the Employer may require for tax or other purposes;

(f) To make distributions on account of unforeseeable emergency in accordance with the Plan's procedures;

(g) To accept Deferral Contributions, Employer Contributions, and Rollover Contributions;

(h) To accept Transfers;

- (i) To accept Participant or, in the case of a deceased Participant, Beneficiary direction of investment;
- (j) To comply with any reporting and disclosure rules applicable to the Plan;
- (k) To make loans to Participants if elected by the Employer;
- (l) To appoint agents to act for and in performing its third party administrative services to the Plan; and
- (m) To undertake any other action the Administrative Services Provider deems reasonable or necessary to provide third party administrative services to the Plan.

5.03 LOANS TO PARTICIPANTS. The Employer may elect to permit the Administrative Services Provider and/or Trustee to make Plan loans to Participants by executing a participant loan program document with the Administrative Services Provider. Any loan by the Plan to a Participant shall be made in compliance with Code § 72(p). If Plan loans are permitted, the Administrative Services Provider, with the approval and direction of the Employer, may establish, amend or terminate from time to time, nondiscriminatory administrative procedures for administering loans. Such loan procedures must be a written document and must include: (1) the procedure for applying for a loan; (2) the criteria for approving or denying a loan; (3) the limitations, if any, on the types and amounts of loans available; and (4) the events constituting default and the steps the Plan will take to preserve Plan assets in the event of default. Any administrative procedures adopted under this Section 5.03 shall be construed as part of the Plan.

5.04 INDIVIDUAL ACCOUNTS / RECORDS. The Administrative Services Provider will maintain a separate Account in the name of each Participant to reflect the value of the Participant's Deferred Compensation under the Plan.

5.05 VALUE OF PARTICIPANT'S ACCOUNT. The value of each Participant's Account consists of his/her accumulated Deferred Compensation, as of the most recent Accounting Date or any later date as the Administrative Services Provider may determine.

5.06 ALLOCATION OF NET INCOME, GAIN OR LOSS. As of each Accounting Date (and each other valuation date determined under Section 5.04), the Administrative Services Provider will adjust Accounts to reflect net income, gain or loss, if any, since the last Accounting Date or Account valuation. The Administrative Services Provider will continue to allocate net income, gain and loss to a Participant's

Account subject to an installment distribution, until the Account is fully distributed.

5.07 ACCOUNT CHARGED The Administrative Services Provider will charge all distributions made to a Participant or to his/her Beneficiary, or transferred under Section 9.03 from his/her Account, against the Account of the Participant when made.

5.08 PARTICIPANT DIRECTION OF INVESTMENT. Subject to the terms and conditions required by the Administrative Services Provider and the Trustee, if any, a Participant will have the right to direct the investment or re-investment of the assets comprising the Participant's Account. The Administrative Services Provider will account separately for the Participant-directed Accounts. The Participant's right to direct investment does not give the Participant any vested interest or secured or preferred position with respect to assets over which he/she has investment responsibility.

5.09 VESTING / SUBSTANTIAL RISK OF FORFEITURE. Each Participant's Account will be immediately 100% vested.

5.10 PRESERVATION OF ELIGIBLE PLAN STATUS. The Employer may take any such necessary and appropriate action to preserve the status of the Plan as an Eligible 457 Plan.

5.11 LIMITED LIABILITY. The Employer will not be liable to pay plan benefits to a Participant in excess of the value of the Participant's Account as the Administrative Services Provider determines in accordance with the Plan terms. The Employer, the Administrative Services Provider, or the Trustee will not be liable for losses arising from depreciation or shrinkage in the value of any investments acquired under this Plan.

5.12 LOST PARTICIPANTS. If the Administrative Services Provider is unable to locate any Participant or Beneficiary whose Account becomes distributable (a "lost Participant"), the Administrative Services Provider will apply the provisions of this Section 5.12.

(A) Attempt to Locate. The Administrative Services Provider will attempt to locate a lost Participant and may use one or more of the following methods: (1) provide a distribution notice to the lost Participant at his/her last known address by certified or registered mail; (2) use the IRS letter forwarding program under Rev. Proc. 94-22; (3) use a commercial locator service, the internet or other general search method; (4) use the Social Security Administration or PBGC search program; or (5) use such other methods as the Administrative Services Provider believes prudent.

(B) Failure to Locate. If a lost Participant is not located after 6 months following the date the Administrative Services Provider first attempts to locate the lost Participant using one or more of the methods described in Section 5.12(A), the Administrative Services Provider may employ the unclaimed property processes of the state of the lost Participant's last known address. Neither the Administrative Services Provider nor the Trustee shall be responsible for restoring the Account (including potential gains) if a lost Participant whose Account was deposited with a state later makes a claim for his/her Account.

(C) Nonexclusivity and Uniformity. The provisions of this Section 5.12 are intended to provide permissible but not exclusive means for the Administrative Services Provider to administer the Accounts of lost Participants. The Administrative Services Provider may utilize any other reasonable method to locate lost Participants and to administer the Accounts of lost Participants, including such methods as the Revenue Service or other regulatory agency may in the future specify. The Administrative Services Provider will apply Section 5.12 in a reasonable manner, but may in determining a specific course of action as to a particular Account, reasonably take into account differing circumstances such as the amount of a lost Participant's Account, the expense in attempting to locate a lost Participant, the Administrative Services Provider's ability to establish and the expense of establishing a rollover IRA, and other factors. The Administrative Services Provider may charge to the Account of a lost Participant the reasonable expenses incurred under this Section 5.12 and which are associated with the lost Participant's Account.

5.13 PLAN CORRECTION. The Administrative Services Provider, as directed by the Employer, may undertake such correction of Plan errors as the Employer deems necessary, including but not limited to correction to maintain the Plan's status as an "eligible deferred compensation plan" under the Code.

ARTICLE VI PARTICIPANT ADMINISTRATIVE PROVISIONS

6.01 BENEFICIARY DESIGNATION. A Participant from time to time may designate, in writing, any person(s) (including a trust or other entity), contingently or successively, to whom the Administrative Services Provider or Trustee will pay the Participant's Account (including any life insurance proceeds payable to the Participant's Account) in the event of death. A Participant also may designate the method of payment of his/her Account. The Administrative Services Provider will prescribe the form for the Participant's written designation of Beneficiary and, upon the Participant's

filing the form with the Administrative Services Provider, the form revokes all designations filed prior to that date by the same Participant. Provided the Administrative Services Provider has been provided reasonable notice thereof, a divorce decree, or a decree of legal separation, revokes the Participant's designation, if any, of his/her spouse as his/her Beneficiary under the Plan unless: (a) the decree or a QDRO provides otherwise; or (b) the Participant has re-designated his/her former spouse as Beneficiary following the date of the divorce decree, or other decree of legal separation. The foregoing revocation provision (if applicable) applies only with respect to a Participant whose divorce or legal separation becomes effective on or following the date the Employer executes the Plan.

6.02 NO BENEFICIARY DESIGNATION. If a Participant fails to name a Beneficiary in accordance with Section 6.01, or if the Beneficiary named by a Participant predeceases the Participant, then the Administrative Services Provider will pay the Participant's remaining Account to the Participant's estate.

If the Beneficiary survives the Participant, but dies prior to distribution of the Participant's entire Account, the Trustee will pay the remaining Account to the Beneficiary's estate unless: (1) the Participant's Beneficiary designation provides otherwise; or (2) the Beneficiary has properly designated a Beneficiary. A Beneficiary only may designate a Beneficiary for the Participant's Account Balance remaining at the Beneficiary's death, and the Beneficiary's designation otherwise complies with the Plan terms. The Administrative Services Provider will direct a Trustee if applicable as to the method and to whom the Trustee will make payment under this Section 6.02.

6.03 PARTICIPATION AGREEMENT.

(A) General. A Participant must elect to make Salary Reduction Contributions on a Participation Agreement form the Administrative Services Provider provides for this purpose. The Participation Agreement must be consistent with the procedures of the Administrative Services Provider. The Participation Agreement may impose such other terms and limitations as the Employer or Administrative Services Provider may determine.

(B) Election Timing. A Participation Agreement may not take effect earlier than the first day of the calendar month following the date the Participant executes the Participation Agreement and as to Compensation paid or made available in such calendar month. However, if an Employee is eligible to become a Participant during the Employee's calendar month of hire, the Employee may execute a Participation Agreement on or before the date he/she

becomes an Employee, effective for the month in which he/she becomes an Employee.

(C) Sick, Vacation and Back Pay. If the Employer adopts a policy that permits Participants to make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay, a Participant who will incur a Severance from Employment may execute a Participation Agreement before such amounts are paid or made available provided: (i) such amounts are paid or made available before the Participant incurs the Severance; and (ii) the Participant is an Employee in that month.

(D) Modification of Participation Agreement. A Participation Agreement remains in effect until a Participant modifies it or ceases to be eligible to participate in the Plan. A Participant may modify his/her Participation Agreement by executing a new Participation Agreement. Any modification will become effective no earlier than the beginning of the calendar month commencing after the date the Participant executes the new Participation Agreement. Filing a new Participation Agreement will revoke all Participation Agreements filed prior to that date. The Employer or Administrative Services Provider may restrict the Participant's right to modify his/her Participation Agreement in any Taxable Year.

6.04 PERSONAL DATA TO ADMINISTRATIVE SERVICES PROVIDER. Each Participant and each Beneficiary of a deceased Participant must furnish to the Administrative Services Provider such evidence, data or information as the Administrative Services Provider considers necessary or desirable for the purpose of administering the Plan. The provisions of this Plan are effective for the benefit of each Participant upon the condition precedent that each Participant will furnish promptly full, true and complete evidence, data and information when requested by the Administrative Services Provider, provided the Administrative Services Provider advises each Participant of the effect of his failure to comply with its request.

6.05 ADDRESS FOR NOTIFICATION. Each Participant and each Beneficiary of a deceased Participant must file with the Administrative Services Provider from time to time, in writing, his/her address and any change of address. Any communication, statement or notice addressed to a Participant, or Beneficiary, at his/her last address filed with the Administrative Services Provider, or as shown on the records of the Employer, binds the Participant, or Beneficiary, for all purposes of this Plan.

6.06 PARTICIPANT OR BENEFICIARY INCAPACITATED. If evidence is submitted to the Administrative Services Provider which supports an opinion that a Participant or Beneficiary entitled to a

Plan distribution is not able to care for his/her affairs because of a mental condition, a physical condition, or by reason of age, the Administrative Services Provider or the Trustee may make the distribution to the Participant's or Beneficiary's guardian, conservator, trustee, custodian (including under a Uniform Transfers or Gifts to Minors Act) or to his/her attorney-in-fact or to other legal representative upon furnishing evidence of such status satisfactory to the Administrative Services Provider and to the Trustee. The Administrative Services Provider and the Trustee do not have any liability with respect to payments so made and neither the Administrative Services Provider nor the Trustee has any duty to make inquiry as to the competence of any person entitled to receive payments under the Plan.

ARTICLE VII MISCELLANEOUS

7.01 NO ASSIGNMENT OR ALIENATION. A Participant or Beneficiary does not have the right to commute, sell, assign, pledge, transfer or otherwise convey or encumber the right to receive any payments under the Plan or Trust and the Administrative Services Provider and the Trustee will not recognize any such anticipation, assignment, or alienation. The payments and the rights under this Plan are non-assignable and nontransferable. Subject to Section 8.15, a Participant's or Beneficiary's interest in the Trust is not subject to attachment, garnishment, levy, execution or other legal or equitable process.

7.02 EFFECT ON OTHER PLANS. This Plan does not affect benefits under any other retirement, pension, or benefit plan or system established for the benefit of the Employer's Employees, and participation under this Plan does not affect benefits receivable under any such plan or system, except to the extent provided in such plan or system.

7.03 WORD USAGE. Words used in the masculine will apply to the feminine where applicable, and wherever the context of the Plan dictates, the plural will be read as the singular and the singular as the plural.

7.04 STATE LAW. The laws of the state of the Employer's principal place of business will determine all questions arising with respect to the provisions of this Prototype Plan, except to the extent Federal law supersedes State law.

7.05 EMPLOYMENT NOT GUARANTEED. Nothing contained in this Plan, or any modification or amendment to the Plan, or in the creation of any Account, or the payment of any benefit, gives any Employee, Participant or Beneficiary any right to continue employment, any legal or equitable right against the Employer, the

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Administrative Services Provider, the Trustee, any other Employee of the Employer, or any agents thereof except as expressly provided by the Plan.

7.06 NOTICE, DESIGNATION, ELECTION, CONSENT AND WAIVER. All notices under the Plan and all Participant or Beneficiary designations, elections, consents or waivers must be in writing and made in a form acceptable to the Administrative Services Provider. To the extent permitted by Treasury regulations or other applicable guidance, any Plan notice, election, consent or waiver may be transmitted electronically. Any person entitled to notice under the Plan may waive the notice or shorten the notice period except as otherwise required by the Code.

7.07 LIMITATIONS ON TRANSFERS AND EXCHANGES. The Employer and the Administrative Services Provider may adopt procedures to govern Participant elections and directions concerning a Participant's, Beneficiary's, or Alternate Payee's investment specifications and may impose limitations on transfers and exchanges from one investment option with the Plan to another. These procedures shall be in addition to any established by investment providers to the Plan. The Employer and the Administrative Services Provider may decline to implement any investment instructions for a Participant, Beneficiary, or Alternate Payee where either deems appropriate.

7.08 EMPLOYER RESPONSIBILITY FOR DISTRIBUTION OF PLAN RELATED INFORMATION. The Employer will distribute all Plan related amendments, restated plan documents, and deferred compensation plan tax related documentation to the Administrative Service Providers when there are multiple Administrative Service Providers of the Plan.

7.09 USE OF PLAN ASSETS THAT ARE NOT ATTRIBUTABLE TO AN ACCOUNT. If the Plan receives money that is not attributable to an Account, then the Employer will direct the Administrative Services Provider as to the use of these amounts. Examples include, but are not limited to, money received by the Plan as part of a settlement, litigation award or fee reimbursement. The Employer may use these amounts to offset Plan expenses or may allocate these amounts to Participants or as it deems appropriate

ARTICLE VIII TRUST PROVISIONS

8.01 APPLICATION. The provisions of this Article VIII apply only if the Employer has not elected to substitute another trust, custodial accounts or annuity contracts in lieu of the Trust established under this Article VIII.

8.02 ACCEPTANCE / HOLDING. The Trustee accepts the Trust created under the Plan and agrees to perform the duties and obligations imposed. The Trustee must hold in trust under this Article VIII, all Deferred Compensation until paid in accordance with the Plan terms.

8.03 RECEIPT OF CONTRIBUTIONS. The Trustee is accountable to the Employer for the funds contributed to it by the Employer or the Administrative Services Provider, but the Trustee does not have any duty to see that the contributions received comply with the provisions of the Plan.

8.04 FULL INVESTMENT POWERS. The Trustee is authorized and empowered, but not by way of limitation, to exercise and perform the following duties:

(a) To invest any part or all of the Trust in any common or preferred stocks, open-end or closed-end mutual funds, put and call options traded on a national exchange, United States retirement plan bonds, corporate bonds, debentures, convertible debentures, commercial paper, U. S. Treasury bills, U. S. Treasury notes and other direct or indirect obligations of the United States Government or its agencies, improved or unimproved real estate situated in the United States, limited partnerships, insurance contracts of any type, mortgages, notes or other property of any kind, real or personal, and to buy or sell options on common stock on a nationally recognized options exchange with or without holding the underlying common stock, as a prudent person would do under like circumstances. Any investment made or retained by the Trustee in good faith will be proper but must be of a kind constituting a diversification considered by law suitable for trust investments;

(b) To retain in cash so much of the Trust as it may deem advisable to satisfy liquidity needs of the Plan and to deposit any cash held in the Trust in a bank account at reasonable interest;

(c) To invest, if the Trustee is a bank or similar financial institution supervised by the United States or by a State, in any type of deposit of the Trustee (or a bank related to the Trustee within the meaning of Code §414(b)) at a reasonable rate of interest or in a common trust fund as described in Code §584, or in a collective investment fund, the provisions of which the Trust incorporates by this reference, which the Trustee (or its affiliate, as defined in Code §1504) maintains exclusively for the collective investment of money contributed by the bank (or its affiliate) in its capacity as Trustee and which conforms to the rules of the Comptroller of the Currency;

(d) To manage, sell, contract to sell, grant options to purchase, convey, exchange, transfer, abandon, improve, repair, insure, lease for any term even though commencing in the future or extending beyond the term of the Trust, and otherwise deal with all property, real or personal, in such manner, for such considerations and on such terms and conditions as the Trustee decides;

(e) To credit and distribute the Trust as directed by the Administrative Services Provider of the Plan. The Trustee will not be obliged to inquire as to whether any payee or distributee is entitled to any payment or whether the distribution is proper or within the terms of the Plan, or as to the manner of making any payment or distribution. The Trustee will be accountable only to the Administrative Services Provider for any payment or distribution made by it in good faith on the order or direction of the Administrative Services Provider;

(f) To borrow money, to assume indebtedness, extend mortgages and encumber by mortgage or pledge;

(g) To compromise, contest, arbitrate or abandon claims and demands;

(h) To have with respect to the Trust all of the rights of an individual owner, including the power to exercise any and all voting rights associated with Trust assets, to give proxies, to participate in any voting trusts, mergers, consolidations or liquidations, to tender shares and to exercise or sell stock subscriptions or conversion rights;

(i) To lease for oil, gas and other mineral purposes and to create mineral severances by grant or reservation; to pool or unitize interest in oil, gas and other minerals; and to enter into operating agreements and to execute division and transfer orders;

(j) To hold any securities or other property in the name of the Trustee or its nominee, with depositories or agent depositories or in another form as it may deem best, with or without disclosing the trust relationship;

(k) To perform any and all other acts in its judgment necessary or appropriate for the proper and advantageous management, investment and distribution of the Trust;

(l) To retain any funds or property subject to any dispute without liability for the payment of interest, and to decline to make payment or delivery of the funds or property until a court of competent jurisdiction makes a final adjudication;

(m) To file all tax returns required of the Trustee;

(n) To furnish to the Employer and the Administrative Services Provider an annual statement of account showing the condition of the Trust and all investments, receipts, disbursements and other transactions effected by the Trustee during the Plan Year covered by the statement and also stating the assets of the Trust held at the end of the Plan Year, which accounts will be conclusive on all persons, including the Employer and the Administrative Services Provider, except as to any act or transaction concerning which the Employer or the Administrative Services Provider files with the Trustee written exceptions or objections within 90 days after the receipt of the accounts; and

(o) To begin, maintain or defend any litigation necessary in connection with the administration of the Trust, except that the Trustee will not be obliged or required to do so unless

8.05 RECORDS AND STATEMENTS. The records of the Trustee pertaining to the Trust will be open to the inspection of the Employer at all reasonable times and may be audited from time to time by any person or persons as the Employer may specify in writing. The Trustee will furnish the Administrative Services Provider whatever information relating to the Trust the Administrative Services Provider considers necessary.

8.06 FEES AND EXPENSES FROM FUND. The Trustee will receive reasonable annual compensation in accordance with its fee schedule as published from time to time. The Trustee will pay from the Trust all fees and expenses the Trustee reasonably incurs in its administration of the Trust, unless the Employer pays the fees and expenses.

8.07 PROFESSIONAL AGENTS. The Trustee may employ and pay from the Trust reasonable compensation to agents, attorneys, accountants and other persons to advise the Trustee as in its opinion may be necessary. The Trustee may delegate to any agent, attorney, accountant or other person selected by it any non-Trustee power or duty vested in it by the Trust, and the Trustee may act or refrain from acting on the advice or opinion of any agent, attorney, accountant or other person so selected.

8.08 DISTRIBUTION OF CASH OR PROPERTY. The Trustee may make distribution under the Plan in cash or property, or partly in each, at its fair market value as determined by the Trustee.

8.09 RESIGNATION AND REMOVAL. The Trustee or the Custodian may resign its position by giving written notice to the Employer and to the Administrative Services Provider. The Trustee's notice must specify the effective date of the Trustee's resignation, which date must be at least 30 days

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following the date of the Trustee's notice, unless the Employer consents in writing to shorter notice.

The Employer may remove a Trustee or a Custodian by giving written notice to the affected party. The Employer's notice must specify the effective date of removal which date must be at least 30 days following the date of the Employer's notice, except where the Employer reasonably determines a shorter notice period or immediate removal is necessary to protect Plan assets.

8.10 SUCCESSOR TRUSTEE.

(A) Appointment. In the event of the resignation or the removal of a Trustee, where no other Trustee continues to service, the Employer must appoint a successor Trustee if it intends to continue the Plan. If two or more persons hold the position of Trustee, in the event of the removal of one such person, during any period the selection of a replacement is pending, or during any period such person is unable to serve for any reason, the remaining person or persons will act as the Trustee. If the Employer fails to appoint a successor Trustee as of the effective date of the Trustee resignation or removal and no other Trustee remains, the Trustee will treat the Employer as having appointed itself as Trustee and as having filed the Employer's acceptance of appointment as successor Trustee with the former Trustee.

(B) Automatic Successor. Any corporation which succeeds to the trust business of the Trustee, or results from any merger or consolidation to which the Trustee is a party, or is the transferee of substantially all the Trustee's assets, will be the successor to the Trustee under this Trust. The successor Trustee will possess all rights, duties and powers under this Trust as if the successor Trustee were the original Trustee. Neither the Trustee nor the successor Trustee need provide notice to any interested person of any transaction resulting in a successor Trustee. The successor Trustee need not file or execute any additional instrument or perform any additional act to become successor Trustee.

8.11 VALUATION OF TRUST. The Trustee will value the Trust as of each Accounting Date to determine the fair market value of the Trust assets. The Trustee will value the Trust on such other date(s) the Administrative Services Provider may direct.

8.12 PARTICIPANT DIRECTION OF INVESTMENT. Consistent with the Administrative Services Provider's policy adopted under Section 5.02(i), the Trustee may consent in writing to permit Participants in the Plan to direct the investment to the Trust assets. The Administrative Services Provider will advise the Trustee of the portion of the Trust credited to each Participant's Account under the Plan, and subject to such Participant direction. As a condition of Participant direction, the Trustee may

impose such conditions, limitations and other provisions as the Trustee may deem appropriate and as are consistent with the Administrative Services Provider's policy. The Trustee will report to the Administrative Services Provider the net income, gain or losses incurred by each Participant directed Account separately from the net income, gain or losses incurred by the general Trust during the Trust Year.

8.13 THIRD PARTY RELIANCE. No person dealing with the Trustee will be obliged to see to the proper application of any money paid or property delivered to the Trustee, or to inquire whether the Trustee has acted pursuant to any of the terms of the Trust. Each person dealing with the Trustee may act upon any notice, request or representation in writing by the Trustee, or by the Trustee's duly authorized agent, and will not be liable to any person whomsoever in so doing. The certificate of the Trustee that it is acting in accordance with the Trust will be conclusive in favor of any person relying on the certificate.

8.14 INVALIDITY OF ANY TRUST PROVISION. If any clause or provision of this Article VIII proves to be or is adjudged to be invalid or void for any reason, such void or invalid clause or provision will not affect any of the other provisions of this Article VIII and the balance of the Trust provisions will remain operative.

8.15 EXCLUSIVE BENEFIT. The Trustee will hold all the assets of the Trust for the exclusive benefit of the Participants and their Beneficiaries and neither the Employer nor the Trustee will use or divert any part of the corpus or income of the Trust for purposes other than the exclusive benefit of the Participants and Beneficiaries of the Plan. The Employer will not have any right to the assets held by the Trustee and the Trust assets will not be subject to the claims of the Employer's creditors or, except as provided in Section 4.06, of the creditors of any Participant or Beneficiary. No Participant or Beneficiary shall have any right to sell, assign, transfer or otherwise convey his/her Account or any interest in his/her Deferred Compensation. Notwithstanding the foregoing, the Administrative Services Provider may pay from a Participant's or Beneficiary's Account the amount the Administrative Services Provider finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary. The Trust created under the Employer's Plan is irrevocable and its assets will not inure to the benefit of the Employer.

8.16 SUBSTITUTION OF CUSTODIAL ACCOUNT OR ANNUITY CONTRACT. The

Employer may elect to use one or more custodial accounts or annuity contracts in lieu of or in addition to the Trust established in this Article VIII. Any such custodial account or annuity contract must satisfy the requirements of Code §457(g)(3) and applicable Treasury regulations.

8.17 GROUP TRUST AUTHORITY. Notwithstanding any contrary provision in this Plan, the Trustee may, unless restricted in writing by the Administrative Services Provider, transfer assets of the plan to a group trust that is operated or maintained exclusively for the commingling and collective investment of monies provided that the funds in the group trust consist exclusively of trust assets held under plans qualified under Code section 401(a), individual retirement accounts that are exempt under Code section 408(e), and eligible governmental plans that meets the requirements of Code section 457(b). For this purpose, a trust includes a custodial account that is treated as a trust under Code section 401(f) or under Code section 457(g)(3). For purposes of valuation, the value of the interest maintained by the Plan in such group trust shall be the fair market value of the portion of the group trust held for Plan, determined in accordance with generally recognized valuation procedures.

ARTICLE IX AMENDMENT, TERMINATION, TRANSFERS

9.01 AMENDMENT BY EMPLOYER / SPONSOR. The Employer has the right at any time and from time to time:

(a) To amend this Plan and Trust Agreement in any manner it deems necessary or advisable in order to continue the status of this Plan as an Eligible 457 Plan; and

(b) To amend this Plan and Trust Agreement in any other manner, including deletion, substitution or modification of any Plan or Trust.

The Employer must make all amendments in writing. The Employer may amend the Plan by addenda, by separate amendment, or by restatement of the Plan. Each amendment must state the date to which it is either retroactively or prospectively effective. The Employer also may not make any amendment that affects the rights, duties or responsibilities of the Trustee or the Administrative Services Provider without the written consent of the affected Trustee or the Administrative Services Provider.

The Employer will accept amendments from the Administrative Services Provider (including adoption of a substitute Plan and Trust) without being required to re-execute the Plan, provided that the

amendments are necessary to continue the Plan as an Eligible 457 Plan.

9.02 TERMINATION / FREEZING OF PLAN. The Employer has the right, at any time, to terminate this Plan or to cease (freeze) further Deferral Contributions to the Plan. Upon termination or freezing of the Plan, the provisions of the Plan (other than provisions permitting continued Deferral Contributions) remain operative until distribution of all Accounts. Upon Plan termination, the Administrative Services Provider or Trustee shall distribute to Participants and Beneficiaries all Deferred Compensation as soon as is reasonably practicable following termination.

9.03 TRANSFERS. The Plan: (a) may accept a Transfer of a Participant's Account in another employer's Eligible 457 Plan; or (b) may Transfer a Participant's (or Beneficiary's) Account in this Plan to the another employer's Eligible 457 Plan. The other plan involved in the Transfer must provide for Transfers. The Participant or Beneficiary, after the Transfer will have Deferred Compensation in the recipient plan at least equal to his/her Deferred Compensation in the transferring plan immediately before the Transfer. Any Transfer also must comply with applicable Treasury regulations, and in particular Treas. Reg. §§1.457-10(b)(2) as to post-severance transfers between Eligible 457 Plans; 1.457-10(b)(3) as to transfers of all assets between Eligible 457 Plans; and 1.457-10(b)(4) as to transfers between Eligible 457 Plans of the same Employer. The Administrative Services Provider will credit any Transfer accepted under this Section 9.03 to the Participant's Account and will treat the transferred amount as a Deferral Contribution for all purposes of this Plan except such Transfer will not be treated as a Deferral Contribution subject to the limitations of Article III. The Plan's Transfer of any Participant's or Beneficiary's Account under this Section 9.03 completely discharges the Employer, the Administrative Services Provider, the Trustee and the Plan from any liability to the Participant or Beneficiary for any Plan benefits.

9.04 PURCHASE OF PERMISSIVE SERVICE CREDIT. A Participant, prior to otherwise incurring a distributable event under Article IV, may direct the Trustee to transfer (as of January 1, 2002, or later) all or a portion of his/her Account to a governmental defined benefit plan (under Code §414(d)) for: (a) the purchase of permissive service credit (under Code §415(n)(3)(A)) under such plan, or (b) the repayment of contributions and earnings previously refunded with respect to a forfeiture of service credited under the plan (or under another governmental plan within the same State) to which Code §415 does not apply by reason of Code §415(k)(3).

457 Governmental Plan and Trust

IN WITNESS WHEREOF, the undersigned has executed this Plan and Trust to become effective the _____ day of _____, 20__ for the:

(Plan Name)

By: _____
(signature)

(printed name)

(title/role)



Nationwide® Retirement Solutions

On Your Side®

Important Plan Sponsor Documents

As the administrative services provider to your deferred compensation plan, Nationwide is contacting you with this packaged letter to review and acknowledge the federal regulation changes within your current plans. Enclosed in this packet are one or more documents associated with your plan as well as a brief summary below. **Your plan name(s) and number(s) is listed below. If you have multiple plans, please feel free to make copies of the Plan Document as it applies to all of your plans.**

It is requested that you (or a person authorized to make elections for your plan) read through each document, and notify us of your elections by returning the attached Plan Sponsor Signature Page no later than May 31, 2011. **It is required that we receive a response from you concerning these documents as some of the changes are required by law.**

Your Plan Name and Numbers

Entity Name

Entity Number

~~FusionPro Text~~ input by printer >

~~FusionPro Text~~

As the Plan Sponsor, what do I need to do?

- Step 1: Read plan documents.
- Step 2: Sign self-addressed signature page.
- Step 3: Return signature page by mail or fax by May 31, 2011.

Documents Enclosed

- **457(b) Governmental Plan Document** (Plan Document) requiring your action
- **Certificate of Participation and Disclosure Document** (Certificate) for your plan's variable annuity (information only)
- **Nationwide ProAccount Plan Sponsor Agreement** (ProAccount) reminding you that this is available through your Plan

■ Plan Documents

The **457(b) Governmental Plan Document** (Plan Document) is provided to you as a courtesy for use with your Plan. It is intended to comply with all required federal legislation regulations and issued guidance. The purpose of this restated document is to incorporate recent legislative and regulatory changes into the plan. Accepting it will act as a restatement of your plan. Government regulations require that your Plan Document incorporate the required provisions no later than December 31, 2011.

Please indicate your acceptance of this Plan Document as your restated plan effective for plan year beginning on January 1, 2011 on the Plan Sponsor Signature Page provided in this folder. Please contact your Nationwide Representative to discuss other options if you choose not to adopt it.

■ Certificate of Participation and Disclosure Document

The **Certificate of Participation and Disclosure Document** for your plan's variable annuity (Certificate) is provided by our affiliate, Nationwide Life Insurance Company (Nationwide Life). Nationwide Life is the issuer of the group annuity contract used with your plan. The

Certificate contains important information about the operation of the annuity contract including its benefits, trading policies and restrictions, and relationships with mutual funds and other entities. Please read this Certificate carefully and retain it for future reference.

Your signature on the Plan Sponsor Signature Page will act as acknowledgment of your receipt.

Nationwide ProAccount® Plan Sponsor Agreement

Nationwide ProAccount (“ProAccount”) is a discretionary managed account service for deferred compensation plan participants who desire professional guidance in managing their self-directed deferred compensation plan accounts. Designed to help participants take the guesswork out of making investing decisions, ProAccount offers individualized investment advice using an investment process developed and maintained by an Independent Financial Expert. Plan participants that elect this service are subject to a maximum annual fee of up to 1.00% of their ProAccount assets.

ProAccount is offered by our affiliate, Nationwide Investment Advisors, LLC (NIA), an investment adviser registered with the Securities and Exchange Commission. Please read the enclosed ProAccount Plan Sponsor Agreement, ADV Brochure, and privacy statement for more information about this service.

ProAccount is currently available through your Plan. Please indicate your acceptance of the enclosed ProAccount Plan Sponsor Agreement on the Plan Sponsor Signature Page. If you wish to terminate this service, please contact Nationwide so that we may gather additional information necessary to initiate the termination of investment advisory agreements currently in effect between NIA and your Plan participants.

Your options

1. If you choose to accept the changes to the Plan Document, **please complete the Plan Sponsor Signature Page and return it to Nationwide by May 31, 2011 on behalf of the plan.**
2. If you chose to decline the Plan Document that includes federal regulated changes, please indicate where appropriate on the Plan Sponsor Signature Page and contact your Nationwide Representative to provide us with additional instructions regarding the plan document applicable to your Plan.

If you have questions about this information, please contact your Nationwide representative, or call 1-877- 496-1630 (Plan Sponsor Support Line).

You should also sign the Plan Document and retain it with your other important plan records. You may need to provide them to regulatory agencies including the IRS, or other interested parties. As the sponsor of the Plan you are responsible for maintaining its compliance with all federal and state laws and for reviewing and selecting the products and services offered to the Plan. *You should consult your attorney or tax advisor for specific answers to your questions about the appropriateness of these documents and the products and service offerings for your Plan.*

Nationwide Retirement Solutions, Inc. and Nationwide Life Insurance Company have endorsement relationships with the National Association of Counties, The United States Conference of Mayors, and the International Association of Fire Fighters – Financial Corporation. More information about the endorsement relationships may be found online at www.nrsforu.com.

Nationwide Retirement Solutions, Inc. and its affiliates (Nationwide) offer a variety of investment options to public sector retirement plans through variable annuity contracts, trust or custodial accounts. Nationwide may receive payments from mutual funds or their affiliates in connection with those investment options. For more detail about the payments Nationwide receives, please visit www.nrsforu.com.

Retirement Specialists are registered representatives of Nationwide Investment Services Corporation, member FINRA. In MI only: Nationwide Investment Svcs. Corporation.

Nationwide, Nationwide Bank, Nationwide Financial, the Nationwide framemark, and On Your Side are service marks of Nationwide Mutual Insurance Company.

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Plan sponsor use only

NRM-8324AO.1 (01/11)

#5

COLUMBIA COUNTY EMERGENCY MEDICAL SERVICES
P.O. BOX 2949
LAKE CITY FL, 32056
(386) 752-8787* FAX (386) 719-7498

To: Accounting Department

Fr: Vicky Simmons

Dt: June 6, 2011

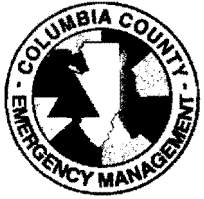
Re: Refund Request-108577

Due to AARP processing and submitting payment prior AETNA an overpayment has occurred on the account below. Please issue a check in the amount of \$58.30 to:

AARP
P.O. Box 14586
Lexington, KY 40512

Patient	Date of Services	Amount
Bessie Hiers *****4970	11/19/2010	\$58.10

Thank you in advance for your cooperation.



COLUMBIA COUNTY EMERGENCY MANAGEMENT #6

P.O. Box 1787, Lake City, FL 32056-1787
Telephone (386) 758-1125 or (386) 758-1126 • Fax (386) 752-9644
EOC Hotline Number (386) 719-7530
www.columbiacountyem.com

RECEIVED

JUN 08 2011

Board of County Commissioners
Columbia County

BUDGET AMENDMENT 2010-2011

NUMBER: BA-10-25

FUND: General Fund

<u>RECEIVED</u> FROM	<u>TO</u>	<u>AMOUNT</u>
STATE HOMELAND SECURITY GRANT	001-0000-334-1007 SHSGP Grant	\$45,798
RESIDENTIAL CONSTRUCTION MITIGATION PROGRAM GRANT	001- 0000-521-3052 RCMP Grant	\$45,200
	001-2141-525-3034 Contractual Services	\$45,798
	001-2142-525-3034 Contractual Services	\$43,700
	001-2142-525-3052 Operating Supplies	\$1,500

DESCRIPTION: To record State Homeland Security Grant and Residential Construction Mitigation Program Grant, and providing for expenditures.

REFERENCE:

REQUESTED BY: Shayne Morgan, Emergency Management Director



#7

Sheriff Mark Hunter

COLUMBIA COUNTY SHERIFF'S OFFICE

4917 US Hwy. 90 East • Lake City, Florida 32055-6288
www.columbiasheriff.com

June 3, 2011

Honorable Jody Dupree, Chairman
Board of County Commissioners
P.O. Drawer 1529
Lake City, FL 32056

Dear Mr. Dupree,

Attached you will find Budget Amendment #12 for fiscal year 2010-2011 in the amount of \$5,218.09 (checks attached) which represents payment of subsistence costs, medical cost reimbursements and booking fees generated at the Detention Facility for the period of May 2011. The prisoner subsistence costs were collected under Florida Statutes 951.033.

As approved by the Board, this will be placed in the appropriate line items to offset some Prisoner costs within the Detention Facility.

Your full consideration to this request will be greatly appreciated.

Sincerely,

A handwritten signature in cursive script that reads "Mark Hunter".

Mark Hunter
Sheriff, Columbia County

cc: Dale Williams, County Coordinator
Accounting Department

#7

BUDGET AMENDMENT
2010-2011

NUMBER: BA-10-24

FUND: General Fund

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
	001. 0000.369.9000	\$5,218
	001. 2340-521-3052	\$5,218

#8

COLUMBIA COUNTY, FLORIDA

PUBLIC ASSISTANCE PROGRAM POLICY
BCC CUSTOMER SERVICE PROGRAM POLICY

1. PURPOSE

The purpose of this Public Assistance-BCC Customer Service Program Policy is to provide the citizens of Columbia County an easier method to report and resolve complaints/inquiries and to provide guidelines to the Columbia County Board of County Commission Departments on how to coordinate a citizen complaint/inquiry in order to resolve the complaint/inquiry in an amicable manner and to provide a procedure for processing the complaints/inquiries in a timely and professional manner.

2. POLICY

This policy is to provide guidelines and overall general procedures countywide, with the exception of the Public Works Department, which has a separate complaint process and procedure in place. Directors will inform all affected employees within their work areas of this policy and its requirements.

The Assistant County Manager shall designate an individual to act as the County's centralized public assistance bcc customer service contact person for tracking citizen complaints/inquires submitted to all Board of County Commission departments.

The Department Heads shall act as the liaison between the complainant/inquirer and the centralized public assistance bcc customer service contact person throughout the complaint/inquiry process and until such complaint/inquiry is resolved. Department Heads should know and train their employees on process and procedures for processing complaints/inquiries in accordance with the Public Assistance BCC Customer Service Program Policy.

3. What is a complaint?

A complaint is an expression of dissatisfaction by one or more members of the public. It may be about the Department's action or lack of action or about the standard of a service, whether the action was taken or the service provided by the Department itself or a person or body acting on behalf of the Department.

A complaint may arise, for example, if a service user believes the Department has done something incorrectly, has failed to do something that it should have done or has acted in a way that may be considered unfair or discourteous.

A service user may choose to complain if, for example:

- He/she believes the Department has failed to provide a timely service;
- An inquiry or question has not received an adequate or any response;
- A Departmental policy, rule or procedure has not been followed;
- Not all relevant factors have been taken into account in dealing with a matter;

A complaint can be made by anyone:

- Who has used or seeks to use the services provided by the departments of the Columbia County Board of County Commissioners;
- Representing an individual or group of individuals who have used or seeks to use the services provided by the departments of the Columbia County Board of County Commissioners.

Complaints can come to a department in many forms: in person, by letter, by telephone, or by e-mail. Every complaint should be addressed and never ignored. The complaint could be simple to solve or extremely complex and entail several departments' cooperation. You may receive a complaint for another department or someone may contact you in search of the appropriate department. No matter how you receive a complaint you should always use your best judgment in determining how to proceed; keeping in mind that we are here to serve the public and our job responsibility is to make it as easy as possible for the public to share their concerns.

4. PROCEDURE

When a County employee receives a citizen's inquiry or complaint, the following procedures will apply:

Inquiry:

An inquiry usually refers to a minor matter for which there are readily available solutions and which can be handled by the employee directly responsible for the provision of the service in question or his/her Department Head/Manager. An inquiry may be made in person, by telephone, fax, letter or e-mail.

Inquiries are usually quickly resolved and they are not submitted to the centralized citizen complaint contact person for entering into the tracking system. An inquiry will often involve the employee and/or Department Head granting assurance regarding rectification of a situation, either verbally or by correspondence.

The Department should resolve inquiries within 7 working days of notification by the individual inquiring. In the event that resolution cannot be achieved within that period written notification will be provided that the inquiry is no longer stipulated as such and is considered a complaint. The inquiry information will then be forwarded to the centralized ~~public assistance~~ bcc customer service contact person to assign a tracking number and enter the same into the tracking system as a complaint.

Complaint:

A complaint usually refers to a matter for which there are no readily available solutions and/or which can not be handled solely by an employee and/or the Department Head.

Upon receipt of a complaint, whether written or verbal, the county staff person receiving the complaint must complete the Columbia County ~~Public Assistance Program~~ BCC Customer Service Form (Exhibit A) with information known or offered by the complainant. Forward the completed Columbia County ~~Public Assistance Program~~ BCC Customer Service Form with any written or documented request to the centralized ~~public assistance~~ bcc customer service contact person for data input.

The county staff person receiving the complaint should keep lines of communication open with the complainant by making a follow-up telephone call. The staff person should contact the complainant to inform the complaint is being reviewed. Subsequent telephone calls, correspondence, e-mails, or any other form of communication should be made by the county staff person to the complainant as the issue progresses. Documentation of the same is required and must be provided to the centralized ~~public assistance~~ bcc customer service contact person.

Once the centralized ~~public assistance~~ bcc customer service contact person has received your information a tracking number will be assigned, detailed data regarding the complaint will be input into a data base tracking software program. You will be requested to coordinate with the centralized ~~public assistance~~ bcc customer service contact person as to the follow-up communication with the complainant.

The centralized ~~public assistance~~ bcc customer service contact person will document and maintain communication with the County department receiving the complaint through to resolution and will document and notify the department when all aspects of the complaint has been resolved.

The Department should resolve complaints within 15 working days of notification by the complainant. In the event that resolution cannot be achieved within that period written notification will be provided that additional time is required to resolve the complaint. The complainant will be informed of this within the fifteen day period and will receive written updates on progress.

If a complainant is dissatisfied with the outcome of the complaint, then the complainant may request a review of the outcome by the County Manager.

In the event the county staff person receiving an inquiry or complaint becomes aware the inquiry or complaint may lead to or involve a lawsuit against the county, the inquiry or complaint should be forwarded to the County Manager and/or the County Attorney for response or other appropriate action.

EXHIBIT

“A”

COLUMBIA COUNTY
PUBLIC ASSISTANCE PROGRAM BCC CUSTOMER SERVICE PROGRAM
FORM

COMPLAINANT/INQUIRY INFORMATION:

NAME: _____

ADDRESS: _____

TELEPHONE NUMBER: _____

E-MAIL ADDRESS: _____

DATE COMPLAINT/INQUIRY FILED: _____

NATURE OF COMPLAINT/INQUIRY: _____

RESOLUTION REQUESTED: _____

DEPARTMENT INFORMATION:

SUBMITTING
DEPARTMENT: _____

COUNTY STAFF PERSON: _____

DATE SUBMITTED: _____

ACTION TAKEN: _____

INTERNAL USE ONLY:

Tracking Number _____ Date: _____ Time: _____

Department & Contact Person _____

Date Completed: _____ Time: _____

#9

AT&T JOB #: 13E61047N

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
UTILITY PERMIT**

Date June 7, 2011 Permit No. _____ County Road NW BROWN RD Section No. _____

Permittee AT&T SE Florida
Address 400 SW 2nd Avenue, Gainesville, FL 32601 Telephone Number (352) 371-5272

Requesting permission from the Columbia County Board of County Commissioners, hereinafter called the County, to contract, operate and maintain: 1664' BURIED FIBER OPTIC CABLE

FROM: 549 NW BROWN RD TO: 299 NW BROWN RD

Submitted for the Utility Owner by: Linda Lewis, Assist. Engineer *Linda Lewis* 6/7/2011
Typed Name & Title Signature Date

1. Permittee declares that prior to filing this application it has determined the location of all existing utilities, both aerial and underground and the accurate locations are shown on the plans attached hereto and made a part of this application. Proposed work is within the corporate limits of Municipality: YES () NO (X). If YES: LAKECITY () FORT WHITE (). A letter of notification was mailed on 06/7/2011 to the following utility owners: COMCAST, FP&L

2. The Columbia County Public Works Director shall be notified twenty-four (24) hours prior to starting work and again immediately upon completion of work. The Public Works Director is Kevin Kirby, located at P.O. Box 969, Lake City, FL 32056 Telephone Number (386) 752-5955. The PERMITTEE's employee responsible for Maintenance of Traffic is Mike Brown, Telephone Number (352) 336-5508 (This name may be provided at the time of the 24 hour notice to starting work).

3. This PERMITTEE shall commence actual construction in good faith within 15 days after issuance of permit, and shall be completed within 30 days after permitted work has begun. If the beginning date is more than 60 days from date of permit approval, then PERMITTEE must review the permit with the Columbia County Public Works Director to make sure no changes have occurred in the transportation facility that would affect the permitted construction.

4. The construction and maintenance of such utility shall not interfere with the property and rights of a prior PERMITTEE.

5. It is expressly stipulated that this permit is a license for permissive use only and that the placing of utilities upon public property pursuant to this permit shall not operate to create or vest any property right in said holder.

6. Pursuant to Section 337.403(1), Florida Statutes, whenever necessary for the construction, repair, improvement, maintenance, safe and efficient operation, alteration or relocation of all, or any portion of said transportation facility as determined by the Columbia County Public Works Director and/or County Engineer, any or all utilities and appurtenances authorized hereunder, shall be immediately removed from said transportation facility or reset or relocated thereon as required by the Columbia County Public Works Director and/or County Engineer and at the expense of the PERMITTEE.

7. In case of non-compliance with the County's requirements in effect as of the approval date of this permit, this permit is void and the facility will have to be brought into compliance or removed from the right of way at no cost to the County.

8. It is understood and agreed that the rights and privileged herein set out are granted only to the extent of the County's right, title and interest in the land to be entered upon and used by the PERMITTEE, and the PERMITTEE will, at all times, and to the extent permitted by law, assume all risk of and indemnify, defend, and save harmless the Columbia County Board of County Commissioners from any and all loss, damage, cost or expense arising in any manner on account of the exercise or attempted exercise by said PERMITTEE of the aforesaid right and privileges.

9. During construction, all safety regulations of the County shall be observed and the PERMITTEE must take measures, including placing and the display of safety devices that may be necessary in order to safely conduct the public through the project area in accordance with the Federal Manual on the Uniform Traffic Control Devices, as amended for highways.

10. Should the PERMITTEE be desirous of keeping its utilities in place and out of service, the PERMITTEE, by execution of this permit acknowledges its present and continuing ownership of its utilities located between n/a and n/a within the County's right of way as set forth above. PERMITTEE, at its sole expense, shall promptly remove said out of service utilities whenever Columbia County Public Works Director and/or County Engineer determines said removal is in the public interest.


11. Special instruction: Minimum cover of thirty inches (30") will be required at all locations. Columbia County will not be financially responsible for any damage to facilities with less than thirty inch (30") cover. Cables shall not be located within driveway ditches.

12. Additional Stipulations: _____


It is understood and agreed that commencement by the PERMITTEE is acknowledgment and acceptance of the binding nature of these special instructions.

Submitted By: AT&T SE Florida
Permittee

Place Corporate Seal
Attested

, Mgr OPS Planning & Design
Signature Hugh Molloy Title

Recommended for Approval:

Signature: 

Title : DIRECTOR of Public works

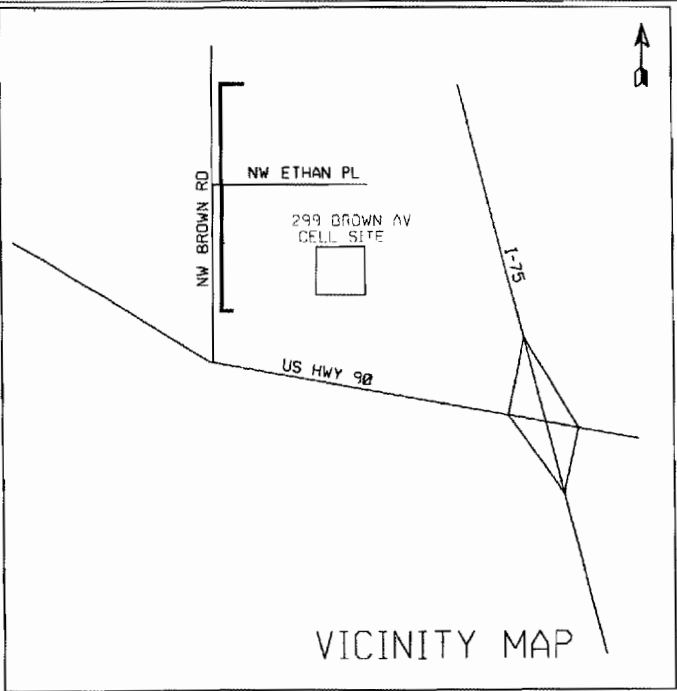
Date : 06-08-11

Approved by Columbia County Board of County Commissioners:

YES () NO ()

Date Approved: _____

Chairman's Signature: _____



SYMBOL LEGEND

Proposed	Existing	Description
		AERIAL CABLE
		BURIED CABLE
		BUR JOINT-TRENCH
		BST POLE
		POWER POLE
		ANCHOR & GUY
		PUSH BRACE
		ENCLOSURE
		ENCLOSURE
		MANHOLE
		PIPE/CONDUIT
		CABLE MARKER
		AERIAL SVC WIRE
		BURIED SVC WIRE
		JOINT-TRENCH SVC
	N/A	BORE
	N/A	CLIT PAVEMENT
	N/A	SPLICING PIT
	N/A	TRENCH LENGTH/DEPTH



ATTSE

PROPOSED TELEPHONE FACILITIES
ON RIGHT OF WAY OF

Exchange: 352752

Designer: DAVID JACKSON

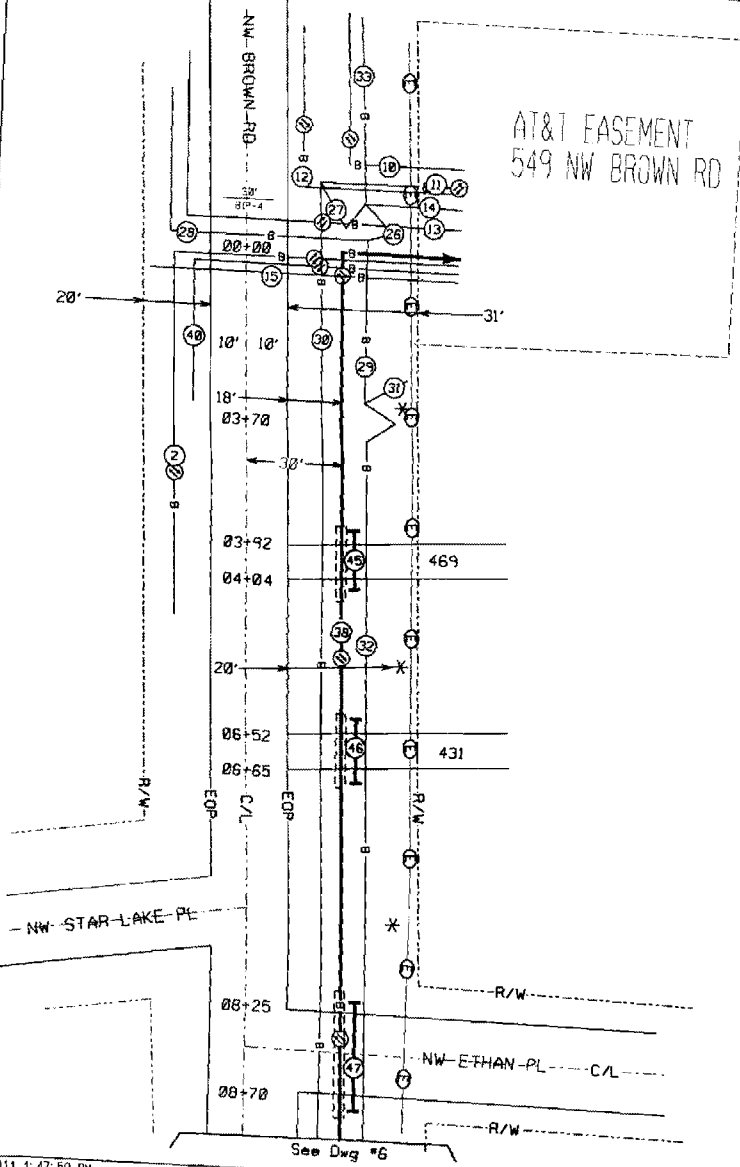
Phone: 352-489-3393

Authorization: 13E61047N

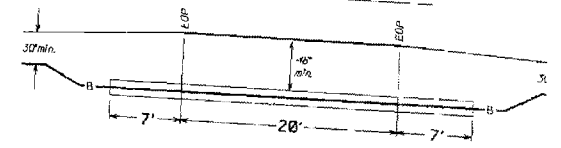
Page: 1 of 5



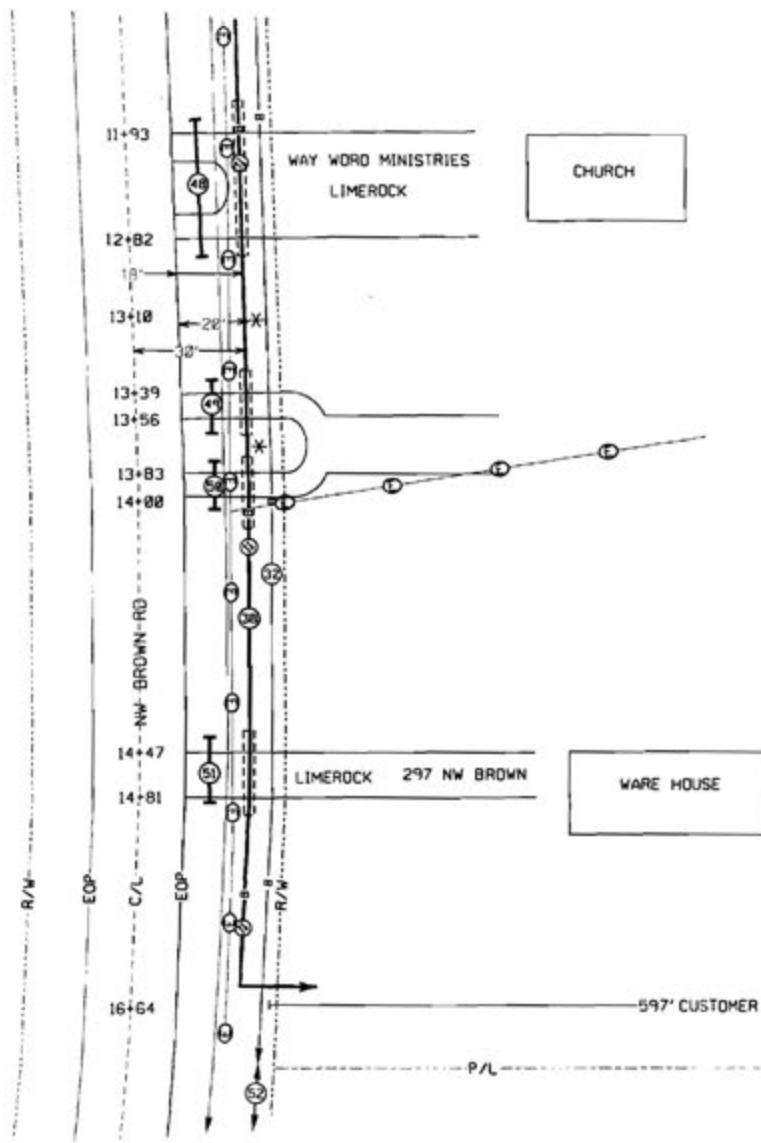
AT&T EASEMENT
549 NW BROWN RD



BORE DETAIL - TYPICAL

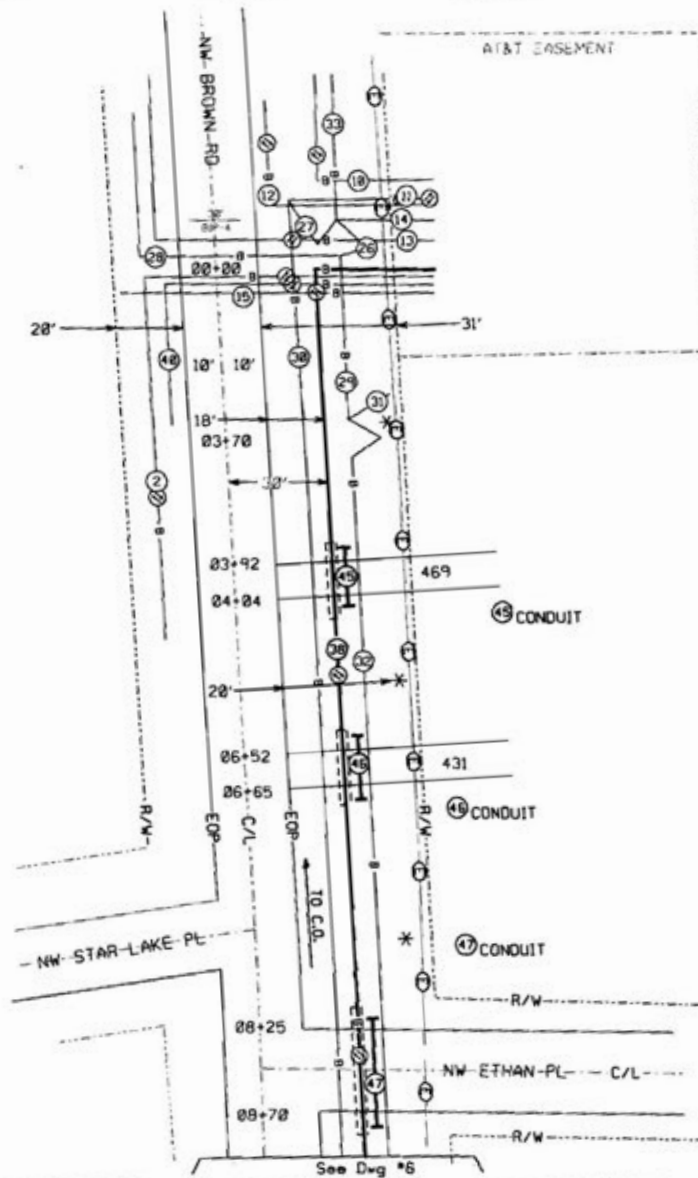


ATTSE	
PROPOSED TELEPHONE FACILITIES ON RIGHT OF WAY OF	
Exchange:	352752
Designer:	DAVID JACKSON
Phone:	352-489-3393
Authorizations:	13E61047N
Dwg.:	2 of 3



- ②③ SEE DRAWING #2 PROPOSED BURIED FIBER OPTIC CABLE
- ②② EXISTING BURIED CABLE
- ④⑥ PROPOSED 1-2" 59' HOPE CONDUIT PLACED BY DIRECTIONAL BORE
- ④④ PROPOSED 1-2" 22' HOPE CONDUIT PLACED BY DIRECTIONAL BORE
- ⑤② PROPOSED 1-2" 22' HOPE CONDUIT PLACED BY DIRECTIONAL BORE
- ⑤① PROPOSED 1-2" 48' HOPE CONDUIT PLACED BY DIRECTIONAL BORE
- ⑤③ EXISTING BURIED CABLE

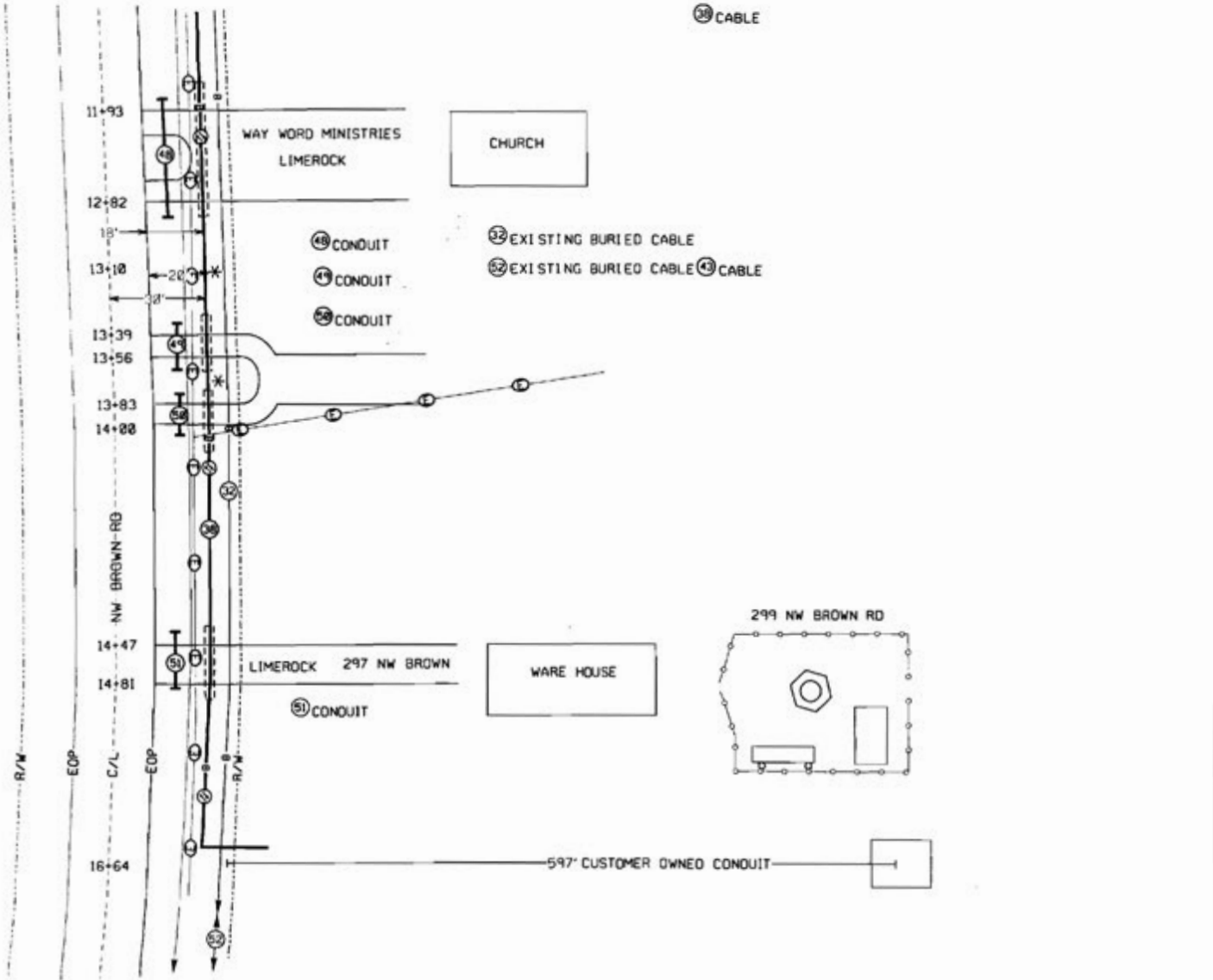
ATTSE	
PROPOSED TELEPHONE FAC ON RIGHT OF WAY 0	
Exchange	352752
Designer	DAVID JACKSON
Phone	352-489-3393
Authorization	13E6/D47N
Drawn	3 of 4



- ② EXISTING BURIED CABLE
- ⑩ EXISTING BURIED CABLE
- ⑪ EXISTING BURIED CABLE
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ATTSE	
PROPOSED TELEPHONE FAC ON RIGHT OF WAY OF	
Exchange:	352752
Designer:	DAVID JACKSON
Phone:	352-489-3393
Authorization:	13E61047N
Dwg. #	4 of 5

39 CABLE



ATTSE	
PROPOSED TELEPHONE FAC ON RIGHT OF WAY OF	
Exchange	352752
Designer	DAVID JACKSON
Phone	352-489-3393
Authorization	13E6D47N
Drawn	of 5

#10

AT&T JOB #: 13E61035N

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
UTILITY PERMIT**

Date June 1, 2011 Permit No. _____ County Road SW BIRLEY AVE Section No. _____

Permittee AT&T SE Florida

Address 400 SW 2nd Avenue, Gainesville, FL 32601 Telephone Number (352) 371-5272

Requesting permission from the Columbia County Board of County Commissioners, hereinafter called the County, to contract, operate and maintain: Place buried telephone cable along and across right of way of SW Birley Ave South of SW Gabriel PL

FROM: 1331 SW Birley Ave TO: 1331 SW Birley Ave

Submitted for the Utility Owner by: Linda Lewis, Asst Engr. Linda Lewis 6/1/2011
Typed Name & Title Signature Date

1. Permittee declares that prior to filing this application it has determined the location of all existing utilities, both aerial and underground and the accurate locations are shown on the plans attached hereto and made a part of this application. Proposed work is within the corporate limits of Municipality: YES () NO (x). If YES: LAKECITY () FORT WHITE (). A letter of notification was mailed on 6/01/2011 to the following utility owners:
Florida Power and Light

2. The Columbia County Public Works Director shall be notified twenty-four (24) hours prior to starting work and again immediately upon completion of work. The Public Works Director is Kevin Kirby, located at P.O. Box 969, Lake City, FL 32056 Telephone Number (386) 752-5955. The PERMITTEE's employee responsible for Maintenance of Traffic is Mike Brown, Telephone Number (352) 336-5508 (This name may be provided at the time of the 24 hour notice to starting work).

3. This PERMITTEE shall commence actual construction in good faith within 30 days after issuance of permit, and shall be completed within 30 days after permitted work has begun. If the beginning date is more than 60 days from date of permit approval, then PERMITTEE must review the permit with the Columbia County Public Works Director to make sure no changes have occurred in the transportation facility that would affect the permitted construction.

4. The construction and maintenance of such utility shall not interfere with the property and rights of a prior PERMITTEE.

5. It is expressly stipulated that this permit is a license for permissive use only and that the placing of utilities upon public property pursuant to this permit shall not operate to create or vest any property right in said holder.

6. Pursuant to Section 337.403(1), Florida Statutes, whenever necessary for the construction, repair, improvement, maintenance, safe and efficient operation, alteration or relocation of all, or any portion of said transportation facility as determined by the Columbia County Public Works Director and/or County Engineer, any or all utilities and appurtenances authorized hereunder, shall be immediately removed from said transportation facility or reset or relocated thereon as required by the Columbia County Public Works Director and/or County Engineer and at the expense of the PERMITTEE.

Utilities Permit
Revised: 08-28-00

7. In case of non-compliance with the County's requirements in effect as of the approval date of this permit, this permit is void and the facility will have to be brought into compliance or removed from the right of way at no cost to the County.

8. It is understood and agreed that the rights and privileged herein set out are granted only to the extent of the County's right, title and interest in the land to be entered upon and used by the PERMITTEE, and the PERMITTEE will, at all times, and to the extent permitted by law, assume all risk of and indemnify, defend, and save harmless the Columbia County Board of County Commissioners from any and all loss, damage, cost or expense arising in any manner on account of the exercise or attempted exercise by said PERMITTEE of the aforesaid right and privileges.

9. During construction, all safety regulations of the County shall be observed and the PERMITTEE must take measures, including placing and the display of safety devices that may be necessary in order to safely conduct the public through the project area in accordance with the Federal Manual on the Uniform Traffic Control Devices, as amended for highways.

10. Should the PERMITTEE be desirous of keeping its utilities in place and out of service, the PERMITTEE, by execution of this permit acknowledges its present and continuing ownership of its utilities located between n/a and n/a within the County's right of way as set forth above. PERMITTEE, at its sole expense, shall promptly remove said out of service utilities whenever Columbia County Public Works Director and/or County Engineer determines said removal is in the public interest.

11. Special instruction: Minimum cover of thirty inches (30") will be required at all locations. Columbia County will not be financially responsible for any damage to facilities with less than thirty inch (30") cover. Cables shall not be located within driveway ditches.

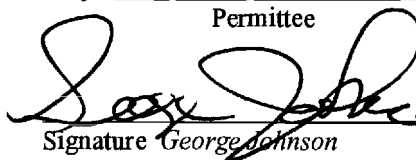
12. Additional Stipulations: _____

It is understood and agreed that commencement by the PERMITTEE is acknowledgment and acceptance of the binding nature of these special instructions.

Submitted By: AT&T SE Florida

Permittee

Place Corporate Seal
Attested


Signature George Johnson, Mgr OPS Planning & Design
Title

Utilities Permit
Revised: 5/4/99

Recommended for Approval:

Signature: 

Title : DIRECTOR OF PUBLIC WORKS

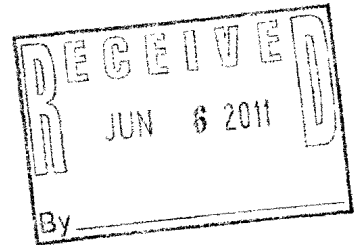
Date : 06-04-11

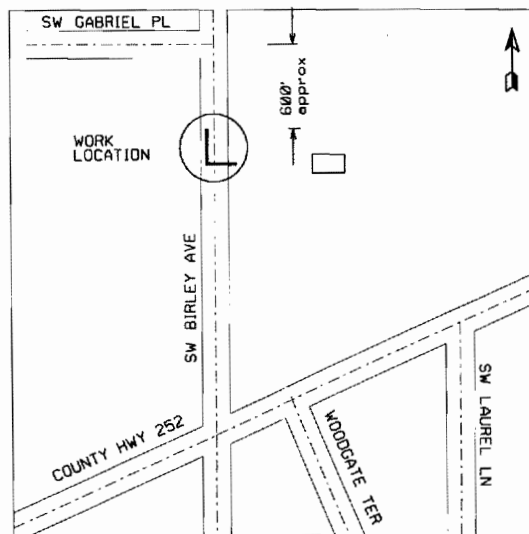
Approved by Columbia County Board of County Commissioners:

YES () NO ()

Date Approved: _____

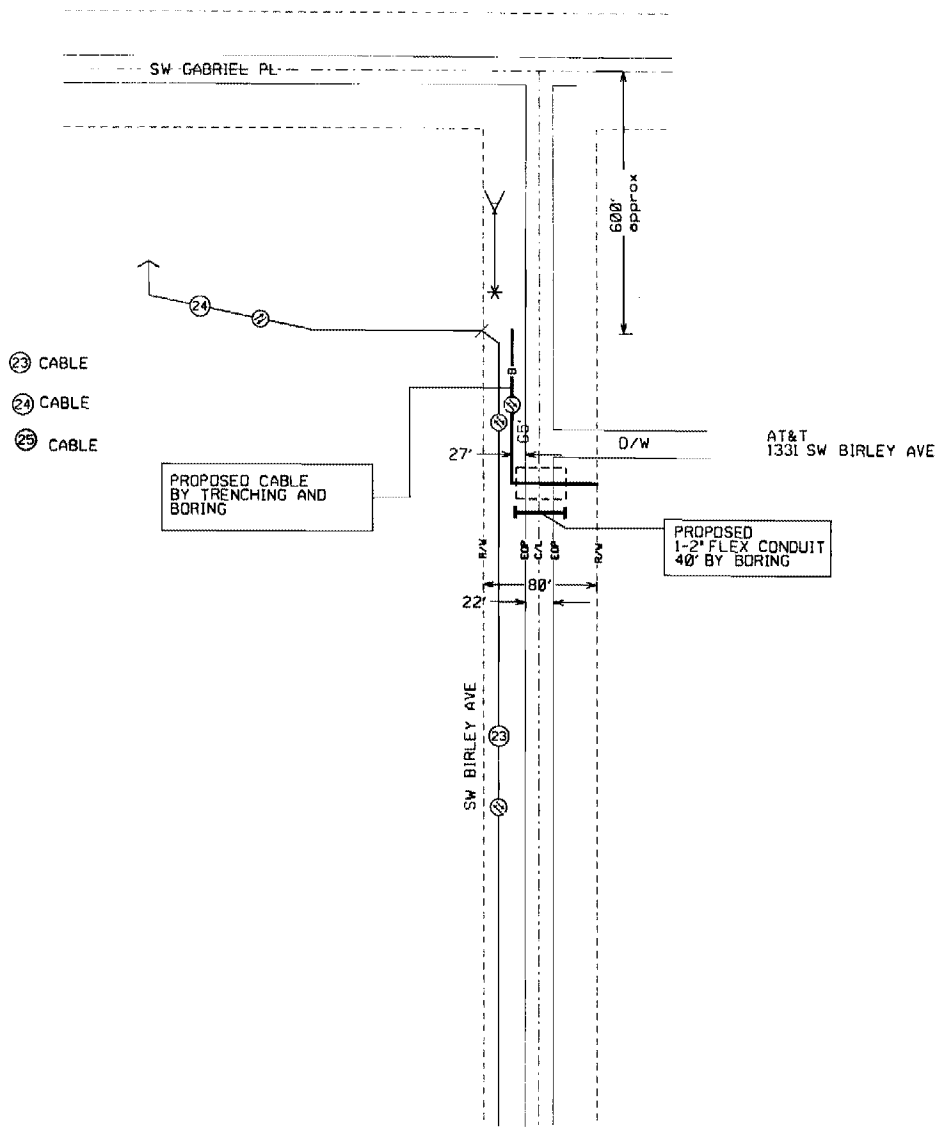
Chairman's Signature: _____





VICINITY MAP

ATTSE	
PROPOSED TELEPHONE FACILITIES ON RIGHT OF WAY OF COLUMBIA COUNTY	
SW BIRLEY AVE	
Exchange:	386752
Designer:	Noel Pulido
Phone:	352-754-3820
Authorizations:	13E61035N
Dwg.	1 of 2



- ②③ CABLE
- ②④ CABLE
- ②⑤ CABLE

PROPOSED CABLE
BY TRENCHING AND
BORING

PROPOSED
1-2" FLEX CONDUIT
40' BY BORING

ATTSE	
PROPOSED TELEPHONE FACILITIES ON RIGHT OF WAY OF COLUMBIA COUNTY	
SW BIRLEY AVE	
Exchange:	386752
Designer:	Noel Pulido
Phone:	352-754-3820
Authorization:	13E61035N
Dwg.	2 of 2

Open

11

COLUMBIA COUNTY BOARD of COUNTY COMMISSIONERS

May 19, 2011

The Board of County Commissioners met in a regularly scheduled meeting at the School Board Administration Office. The meeting opened at 7:00 p.m. with prayer. The Pledge of Allegiance to the Flag of the United States of America followed.

Commissioners in Attendance:

Jody DuPree (Chairman)
Stephen Bailey
Russell "Rusty" DePratter
Ronald Williams
Scarlet Frisina

Others in Attendance:

County Manager Dale Williams
Attorney Marlin Feagle
Deputy Clerk Sandy Markham
Senior Staff Assistant David Kraus ("SSA")
Asst. County Manager Lisa Roberts

Agenda Additions: (1) BA 1A-10-05
(2) Request to enter private property
(3) Establish Public Hearing Date for Road Closure
(4) Approve "Minutes" Format

Agenda Deletions: Tommy Matthews Agreement

MOTION by Commissioner Williams to approve the amended agenda. Second by Commissioner Bailey. The motion carried unanimously.

Clerk of Court DeWitt Cason discussed with the Commission a format for preparing the ***Board's minutes***. Format options were provided for consideration. Option "B" was chosen, which generally provides for a topic and one-two paragraphs of information. This option will also record the action and non-action items. There was Board discussion.

MOTION by Commissioner Williams to authorize the Clerk to exercise Option "B". Second by Commissioner Frisina. The motion carried unanimously.

Public Comment:

Mark Kazmerski offered input on the Lifeguard Contract.
Barbara Jeffers Lemley addressed Bayfield.
Citizen Stewart Lilker spoke to the issue of Bayfield and the Lifeguard Contract.
Jean Goode addressed Emergency Medical Services.
Aaron Johns, VP Local EMS Union addressed EMS billing rates/practices.
Marsha Morrell, VP of Century Ambulance addressed the Lifeguard Contract.

MOTION: None.

Raymond Macatee, founder of the ***Scrap to Music Program*** thanked the Board for their continued support of the program by donating scrap metal. He reported a recent purchase of musical instruments for the Columbia County School System totaling \$8,725.03. Total purchases from this program are now 426. The Board thanked him for his good works.

MOTION: None.

David Murdock requested that the Board consider reinstating *the Community Concerts of Lake City's* annual budget allocation of \$5,000. The matter will be addressed at the Budget Workshop.

MOTON: None.

SSA Krause reviewed the ***Neighborhood Stabilization Grant Plan*** (\$1,029,844). He encouraged comments and input. The grant is posted on line.

MOTION: None.

SSA Krause addressed the need for acquisition of certain lands and easements for the ***Ellisville Wastewater Treatment Plant*** ("WWTP"). Staff recommended the Board authorize the ordering of full appraisals, and to give permission for staff to contact the owner once more in an effort to reach an agreement. If an agreement is not possible, staff requested permission to proceed with having an eminent domain resolution drafted.

MOTION by Commissioner Frisina to take staff recommendation to proceed with full appraisals on the three properties needed for the WWTP and to proceed with negotiations with the land owner. If negotiations are not successful, after exhausting every effort, staff should proceed with eminent domain. Second by Commission Bailey. The motion carried unanimously.

Attorney Feagle reviewed with the Board Bayfield's draft ***Contract for Sale of Mitigation Credits***. Bayfield Owner Sam Oosterhoudt offered input. There was in-depth discussion by the commissioners with the primary focus being on the difference in the type of credits and what projects the credits can be used on, a few blanks in the contract, and the County's purchase of the credits prior to the Corp of Engineer issuing the credits to Bayfield.

MOTION by Commissioner Williams to enter into the contract. Second by Commissioner Frisina. The motion failed 3-2 with Commissioners Bailey, DuPree and DePratter voting in opposition.

Chairman DuPree relinquished his chair to Vice Chairwoman Frisina for the purpose of offering a motion.

MOTION by Commissioner DePratter to have staff or the County Attorney prepare a contract that answers the issues of UMAM Credits and states what the county is actually purchasing,

instead of the contract reflecting "wetland credits." The contract should also reflect that D.E.P. and the Corp of Engineers are listed in the contracts as parties hereto, and that all blanks of the contract are to be filled in. The revised draft should be circulated to each of the commissioners for review as soon as possible. Second by Commissioner Bailey. The motion carried unanimously.

Vice Chairwoman Frisina relinquished the Chair to Chairman DuPree.

Attorney Feagle gave a review of the RFQ for EMS Services. ***Lifeguard Ambulance Service*** was ranked the highest responder. Attorney Feagle reviewed at length with the Board, the proposed ***Agreement for Ambulance and Emergency and Non-Emergency Medical Services*** with Lifeguard Ambulance Services, which includes the City of Lake City.

MOTION by Commissioner Bailey that the contract given to Lifeguard Ambulance Service grant the exclusive on 911 emergency transport and a non-exclusive for non-emergency transport. Second by Commissioner Williams. The motion carried unanimously

MOTION by Commissioner DePratter to lease the equipment (and building) for \$1 for the first year. At the end of the first year the county will re-evaluate the lease based upon the actual number of emergency versus non-emergency calls. Second by Commissioner Bailey. The motion carried unanimously.

CLARIFICATION:

- The Chair confirmed with LAS that the motion made would allow them to develop the Memorandum of Understanding with Century, which would be in place at the one year review. LAS replied that it would.
- The County will be responsible for the main infrastructure of the building and LAS would be responsible for the more minor things associated with the building such as maintenance, insurance, taxes, etc. LAS acknowledged this to be their understanding also.

MOTION by Commissioner Williams to leave the uninsured motorist coverage in the contract. Second by Commissioner Frisina.

There was discussion regarding the uninsured motorist coverage. The Chair stated that he would like to move forward with the vote to include the coverage in the contract. In the meantime, staff should be directed to contact the County's insurance carrier for the purpose of developing an opinion as it relates to this matter. The Commission agreed. The motion carried unanimously.

MOTION by Commissioner Williams if the contract is awarded to LAS that they will have the ability to approach the Board to request and extension at the end of fourth year of the contract. Second by Commissioner DePratter. The motion carried unanimously.

The County Manager advised that should it be the Board's decision to enter into the agreement, all things relevant to the transition are in place.

Chairman DuPree thanked everyone for their hard work and diligence on the agreement.

Commissioner Bailey said that in the past that he had said that he would not support privatization of EMS services in Columbia County. He said that he has not been able to find anywhere in the state that provides a set of standards that are measurable to or provides a good quality system for the citizens. He said that he is confident in saying LAS has proven experience in “doing the zero subsidy system.” He recognized LAS as being a very efficient and professional organization. He said that if it is possible to bring in a zero subsidy service into the system and improve the quality of care provided to Columbia County citizens, the Board owes it to the community.

MOTION to approve the agreement as amended to grant Lifeguard Ambulance Service a 911 emergency exclusive contract and a non-exclusive contract for non-emergency transport for Columbia County [beginning July 01]. This includes drafting an interlocal agreement with the City of Lake City, the Ambulance and Facility Lease, and authorization for the Chairman to execute the contract and other related documents as necessary. All being subject to final review. Second by Commissioner DePratter.

Commissioner DePratter said that the decision of the Board is not directed at the past service provided by the emergency workers who have indeed provided quality care. For Commissioner DePratter, he said it is about receiving quality care for approximately a \$1,000,000 difference in cost. He said that his decision is based on what is best for the entire county.

Commissioner Williams gave a brief history and said the county has some great EMS employees. Unfortunately, the county continues to operate this service more in “the red” each year. For Commissioner Williams, the problem is the deficit and has nothing to do with the fine quality of service that has been provided. He said there are similar problems with fire services that must be addressed as well.

There was a roll-call vote. The motion carried unanimously.

MOTION by Commissioner Bailey to approve a resolution for the Chairman to execute for a COPCN to be issued to Lifeguard Ambulance Services for a Five (5) year period that will coincide with their contract. Second by Commissioner Frisina. The motion carried unanimously.

County Planner Brian Kepner discussed the revised <i>Evaluation and Appraisal Report</i> (EAR) of the County’s Comprehensive Plan in response to comments received by the Department of Community Affairs. The public hearing opened and closed without input.

MOTION by Commissioner Williams to approve Resolution #2011R-19. Second by Commissioner Bailey. The motion carried unanimously.

Consent Agenda

- (1) **External Budget Amendment – Sheriff's Office - #11 – BA #10-23 – Subsistence Costs and Medical Cost Reimbursement – Booking Fees Generated at the Detention Facility – April 2011 - \$3,710.19**
- (2) **P&S Transportation, Inc. – Fuel Spill on Lake Jeffrey – Settlement Agreement – Sentry Insurance will pay Anderson Columbia, \$18,035.00 for Corrective Repairs and \$2,500.00 for Cal-Tech Testing, Inc.**
- (3) **9-1-1 Addressing – Naming of Unnamed Road – SE Schneiders Glen**
- (4) **Sheriff's Office – Application for Funding Assistance – Florida Department of Law Enforcement – American Recovery Act – JAG Grant Countywide - \$47,746.00**
- (5) **Suwannee River Economic Council, Inc. – (S.H.I.P.) – Release of Lien Agreement – Crystal Bailey - \$7,000.00**
- (6) **Suwannee River Economic Council, Inc. – Re-Appointment of Mr. Arthur Wright**
- (7) **Utility Permit – Comcast Cable – NW Hall of Fame Drive**
- (8) **Columbia County Emergency Medical Services – Refund Request – Blue Cross and Blue Shield Overpayment Recovery - \$217.68**
- (9) **Columbia County Emergency Medical Services – Refund Request – United American Overpayments - \$86.50**
- (10) **Clay Electric Cooperative, Inc. – Application for Membership and Electric Service – Traffic Light - County Road 240 and Old Wire Road**
- (11) **Human Resource – Request for Family Medical Leave – Recreation Department – May 23, 2011 through August 15, 2011**
- (12) **Columbia High School Request for Fireworks – CHS Tiger Stadium – May 27, 2011 after Graduation**
- (13) **Bid Award – Summerville Electric – Bid No. 2011-D – Traffic Signal Maintenance and Emergency Repair – Option Two - \$12,990.00**
- (14) *(Pulled – Not Approved)* **Professional Engineer Services Agreement I – Columbia County Board of County Commissioners –Jerome J. Leszkiewicz**
- (15) **Minute Approval – Board of County Commissioners – Regular Meeting –Feb. 15, 2011**
- (16) **Minute Approval – Board of County Commissioners – Regular Meeting – Mar. 3, 2011**
- (17) **Minute Approval – Board of County Commissioners – Regular Meeting – April 7, 2011**
- (18) **Minute Approval – Board of County Commissioners – Regular Meeting – April 21, 2011**

(19) **Minute Approval** – Board of County Commissioners – Regular Meeting – May 5, 2011

MOTION by Commissioner Williams to approve unless there are items to be pulled. Second by Commissioner DePratter.

Commissioner DePratter pulled item #14.

The motion carried unanimously.

MOTION by Commissioner DePratter to not approve the contract with Jerome J. Leszkiewicz, P.E. Second by Commissioner Bailey. The motion carried unanimously.

Public Works Vacancies

Equipment Operator II, Mechanic II, and Sign Shop Foreman

MOTION by Commissioner Williams to fill the three vacancies. Second by Commissioner Frisina. The motion carried unanimously.

Commissioner Frisina brought the request of a constituent to the Board asking that a ***right turn lane*** and other work be done at the ***intersection of CR 240 and Walter Avenue***. Based on Engineer Colson's professional opinion this is not a necessary project. Contractor Jim Zuber spoke in favor.

MOTION: None

The Board considered ***Landfill Budget Amendment*** 1A-10-05 (\$145,000.)

From Equipment Purchases to Repairs and Maintenance in the amount of \$135,000.

From Equipment Purchases to Rental and Leases in the amount of \$10,000.

MOTION by Commissioner Williams to approve the budget amendment. Second by Commissioner Bailey. The motion carried unanimously.

The County Manager requested permission to ***enter private property*** located at 801 SW Seminole Terrace for the purpose of making drainage improvement needed for public property. The Public Works Director and Suwannee River Water Management District are in agreement with the work that needs to be done.

MOTION by Commissioner DePratter to approve. Second by Commissioner Bailey. The motion carried unanimously.

Attorney Feagle requested the Board schedule a **public hearing** for the purpose of closing a portion of Old Wire Road.

MOTION by Commissioner Frisina to set the public hearing on June 16, 2011. Second by Commissioner Bailey. The motion carried unanimously.

Commissioner Williams reported that **Suwannee Valley Transit Authority Director Jimmy Swisher** will be retiring at the end of June 2011. He asked if while a job description was being advertised if it would be possible for Mr. Swisher to continue working with and assisting the county without interfering with his retirement. Attorney Feagle replied that he could retire and continue working as an independent contractor.

MOTION: None.

There being no further business to come before the Board, the meeting **adjourned** at 11 p.m.

ATTEST:

P. DeWitt Cason
Clerk of Circuit Court

Jody DuPree, Chairman
Board of County Commissioners

#12

COLUMBIA COUNTY BOARD of COUNTY COMMISSIONERS

Minutes of
May 26, 2011

The Board of County Commissioners met in a Budget Workshop at the Columbia County Extension Office at 6:00 p.m.

Commissioners in Attendance:

Ronald Williams
Stephen Bailey
Rusty DePratter
Scarlet Frisina (Vice Chair)
Jody DuPree (Chair)

Others in Attendance:

Manager Dale Williams
Asst. County Manager Lisa Roberts
Deputy Clerk Sandy Markham
Internal Auditor/Deputy Clerk Judy Lewis
Senior Staff Assistant David Kraus

Chairman DuPree called the meeting to order. County Manager Williams gave opening comments prior to departments presenting their budgets to the Commission.

The following departmental budgets were presented:

911 Communications Center by Sandy Morgan

Central Communications by Douglas Brown

County Extension Office by Dr. Cindy Higgins

Landscape and Parks by Clint Pittman

Public Library by Debbie Paulson

Veteran's Service Office by Bob Little

The next Budget Workshop is currently scheduled for June 9, 2011 at 6:00 p.m.. There is a possibility the time of the meeting will need to be adjusted to accommodate another engagement the commissioners will be attending.

The meeting adjourned.

ATTEST:

Jody DuPree, Chairman
Board of County Commissioners

P. DeWitt Cason
Clerk of Circuit Court