

**DEKALB COUNTY GOVERNMENT
COUNTY BOARD MEETING**

October 21, 2015

7:30 p.m.

AGENDA

1. Roll Call
2. Pledge to the Flag
3. Approval of Minutes
4. Approval of Agenda
5. Communications and Referrals
 - a. Employee Service Awards
6. Persons to be Heard from the Floor
7. Proclamations – None
8. Appointments for this Month:
 - a. **Lee Community Fire Protection District:** Harold Armstrong appointed immediately to fill the unexpired term of Randy Dolister until April 30, 2017.
 - b. **Housing Authority of the County of DeKalb:** Jerry Wahlstrom reappointed for a five-year term beginning November 1, 2015 and expiring October 31, 2020.
 - c. **Board of Review:** Robert Merriman appointed immediately to fill the unexpired term of Marlin Chaplin until April 30, 2017.
 - d. **Board of Review - Alternate:** Marlin Chaplin appointed immediately to fill the expired term of Robert Merriman until April 30, 2016.
9. Reports from Standing Committees & Ad Hoc Committees

PLANNING & ZONING COMMITTEE

- a. **Resolution R2015-75:** Directing Initiation of Process to Consider Comprehensive Plan & Zoning Ordinance Amendments Regarding Business Development. *The DeKalb County Board hereby directs the Planning, Zoning and Building Department to initiate the necessary review and approval processes to allow consideration of amendments to the DeKalb County Unified Comprehensive Plan and DeKalb County Zoning Ordinance to create the possibility of agriculturally-compatible businesses locating in unincorporated DeKalb County, such processes to include required public hearings so that residents and interested organizations may weigh in on the possible changes to land use policies and regulations.*
Committee Action: Motion made by Mr. O'Barski, seconded by Mr. Jones, and carried unanimously.

COUNTY HIGHWAY COMMITTEE

- a. **Ordinance O2015-09:** Altered Speed Zones for Virginia Road and Pioneer Terrace Located in DeKalb Township. *The DeKalb County Board does hereby approve to alter the speed zones on Virginia Road and Pioneer Terrace located in DeKalb Township in their entirety from 30 MPH to 25 MPH, and that this Ordinance shall take effect immediately after the erection of said signs giving notice of the maximum speed limits.* **Committee Action: Motion was made by Mr. Pietrowski, seconded by Mr. Frieders and passed unanimously.**

ECONOMIC DEVELOPMENT COMMITTEE

- a. **Resolution R2015-76:** Non-Economic Support for Hosting IHSA Games. *The DeKalb County Board hereby offers their non-economic support for Northern Illinois University's efforts in hosting the Illinois High School Association Football Championship Games in 2015. Committee Action: Motion made by Mr. Faivre, seconded by Mr. Pietrowski and approved unanimously.*

- b. **Resolution R2015-77:** Authorizing Renewal of the DeKalb, Kane, and Kendall County Workforce Development Area under the Workforce Innovation and Opportunity Act. *The DeKalb County Board hereby authorizes the Chairman of the DeKalb County Board to sign an intergovernmental agreement with Kane and Kendall Counties that reestablishes the three-county workforce development area and Workforce Development Board under the Workforce Innovation and Opportunity Act (WIOA), and names Kane County as the grant recipient and fiscal agent for the purpose of administering funding allocation provided under WIOA, and to execute certifications and other documents required by the U.S. Department of Labor and/or the Illinois Department of Commerce and Economic Opportunity to maintain compliance under WIOA. Committee Action: Motion made by Mr. Pietrowski, seconded by Mr. Whelan and approved unanimously.*

HEALTH & HUMAN SERVICES COMMITTEE

- a. **Letter of Awareness:** *The DeKalb County Board hereby authorizes and directs the Chairman of the DeKalb County Board to issue a letter of awareness to the Illinois Health Facilities and Services Review Board for increasing hospital-based mental health services in DeKalb County. Committee Action: Moved by Mr. Porterfield, seconded by Mr. Whelan and carried unanimously.*

LAW & JUSTICE COMMITTEE

- a. **Resolution R2015-78:** Kane County Juvenile Justice Center Intergovernmental Agreement. *The DeKalb County Board does hereby authorize the Chairman of the Board to enter into an intergovernmental agreement with the County of Kane for the guarantee housing for seven (7) DeKalb County juveniles in need of secure detention at its Juvenile Justice Center with a per diem charge of \$110.00 per day, per juvenile effective for two years beginning December 1, 2015 and ending December 1, 2017. Committee Action: Motion made by Ms. Leifheit, seconded by Mr. Little and carried unanimously.*

FINANCE COMMITTEE

- a. **Delinquent Property Tax Sale:** *The DeKalb County Board hereby authorizes the Chairman of the Board to execute deeds of conveyance of the County's interest or authorize cancellation of the appropriate Certificate(s) of Purchase, as the case may be for the following twelve (12) resolutions to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law:*

	<u>Resolution</u>	<u>Parcel</u>	<u>Certificate</u>	<u>Amount</u>	<u>Township</u>
1.	R2015-79	03-30-173-023	2011-00075	\$226.64	Genoa Twp
2.	R2015-80	03-30-180-017	2011-00076	\$2,027.65	Genoa Twp
3.	R2015-81	06-21-439-008	2011-00115	\$3,810.40	Sycamore Twp
4.	R2015-82	06-21-440-008	2011-00116	\$7,802.65	Sycamore Twp
5.	R2015-83	06-22-329-004	2011-00118	\$4,941.89	Sycamore Twp
6.	R2015-84	08-14-458-029	2011-00210	\$11,440.15	DeKalb Twp
7.	R2015-85	08-27-227-031	2011-00283	\$1,290.63	DeKalb Twp
8.	R2015-86	09-17-384-008	2011-00316	\$568.64	Cortland Twp
9.	R2015-87	09-20-200-010	2011-00439	\$7,436.27	Cortland Twp
10.	R2015-88	09-21-100-001	2011-00444	\$3,330.25	Cortland Twp
11.	R2015-89	09-28-100-008	2011-00445	\$7,455.74	Cortland Twp
12.	R2015-90	13-35-202-017	2011-00516	\$6,015.63	Shabbona Twp

Committee Action: Motion made by Mr. Luebke, seconded by Mr. Reid and carried unanimously.

- b. **Resolution R2015-91:** *Assignment of Interest. The DeKalb County Board hereby authorizes and directs the County Board Chairman to execute a written assignment of the County's aforesaid interest sufficient to transfer such interest to the Town of Cortland, Illinois, including, without limitation, written assignment(s) of said Certificates and of the rights of the County under the provisions of the said Order in Cause No. 14-TX-39 as to each of the 117 Parcels identified within Exhibit A hereof, in exchange for the total sum of \$76,050.00, of which shall be paid to the Treasurer of DeKalb County Illinois, for disbursement according to law. **Committee Action: Motion made by Mr. Luebke, seconded by Mr. Reid and carried unanimously.***
- c. **Resolution R2015-92:** *Amendments to the County's Indemnification Policy. The DeKalb County Board hereby approves and adopts the three changes, as denoted on the attached three-page policy with underlines and strike-outs, and hereby directs the Finance Office to incorporate these changes into the policy manual for DeKalb County Government. **Committee Action: Motion made by Mrs. Tobias, seconded by Mr. Cribben and carried unanimously.***

- d. **Resolution R2015-93:** Amendments to the County's Cafeteria Plan Document. *The DeKalb County Board hereby approves and accepts the amendments to the DeKalb County Cafeteria Plan set forth in the Plan Document attached as Exhibit A, the amended Summary Plan Description attached as Exhibit B, and that this new Plan will supersede all the provisions of the previous Plan. The DeKalb County Board further authorizes and directs the Finance Director to execute and deliver to the Administrator of the Plan any and all documents necessary to amend the Plan Document as described above, as well as to execute the Supplemental Participation Agreement on behalf of DeKalb County upon adoption of the amended Plan by the DeKalb County Forest Preserve District, Exhibit C. Committee Action: Motion made by Mr. Luebke, seconded by Mr. Jones and carried unanimously.*
- e. **Claims to be Paid in October 2015:** Move to approve the payment of claims for this month, and the off cycle claims paid during the previous month, in the amount of \$6,919,296.00.
- e. **Reports of County Officials:** Move to accept and place on file the following Reports of County Officials:
1. Cash & Investments in County Banks – September 2015
 2. Public Defender's Report – September 2015
 3. Adult & Juvenile Monthly Reports – September 2015
 4. Pretrial Report – September 2015
 5. Sheriff's Jail Report – September 2015
 6. Planning & Zoning Building Permits & Construction Reports - September 2015

EXECUTIVE COMMITTEE

No Business

10. Old Business
11. New Business
12. Adjournment

EMPLOYEE SERVICE AWARDS

October

2015

SUN

MON

TUE

WED

THU

FRI

SAT

Joyce A. Klein-Munch

35 YEARS OF SERVICE

10/07/1980

Sheriff's Department

30 YEARS OF SERVICE

None

Sarah C. Lief

25 YEARS OF SERVICE

10/01/1990

Assessment's Office

Bradley J. Carls

20 YEARS OF SERVICE

10/10/1995

Sheriff's Department

15 YEARS OF SERVICE

None

Diane R. Buell

10 YEARS OF SERVICE

10/11/2005

Rehab & Nursing

5 YEARS OF SERVICE

Katrina J. Prothero

10/11/2010

Rehab & Nursing

Deborah A. Hines

10/11/2010

Rehab & Nursing

Bella Lopez Bandy

10/11/2010

Rehab & Nursing

Julie A. Beatty

10/18/2010

Rehab & Nursing

Samanta Pacheco

10/18/2010

Rehab & Nursing

For questions or corrections, please contact Lisa in the Administration Office at (815) 895-1639

STATE OF ILLINOIS)
)SS
COUNTY OF DEKALB)

RESOLUTION 2015-75

**DIRECTING INITIATION OF PROCESSES TO CONSIDER
COMPREHENSIVE PLAN AND ZONING ORDINANCE
AMENDMENTS REGARDING BUSINESS DEVELOPMENT**

WHEREAS, the DeKalb County Unified Comprehensive Plan sets forth goals, objectives, and recommendations for future land use and development in unincorporated DeKalb County, and the DeKalb County Zoning Ordinance contains regulations intended to implement the vision of the Comprehensive Plan; and

WHEREAS, the Comprehensive Plan and Zoning Ordinance encourage agriculture and agribusinesses in unincorporated DeKalb County, but discourage non-agricultural businesses, instead recommending that such uses occur within and immediately adjacent to municipal boundaries; and

WHEREAS, however, there are possible businesses that are not directly related to but are compatible with agriculture that may seek to locate in the unincorporated portions of the County; and

WHEREAS, further, changes in the national and local economy since the recession of 2008 have resulted in the need to accommodate and encourage new businesses, and thus job opportunities, throughout the County; and


WHEREAS, the Planning and Zoning Committee of the DeKalb County Board has discussed the land use policies and regulations, both historical and current, and has determined that the County should consider altering its policies to create the possibility of allowing agriculturally-compatible business uses to locate in unincorporated DeKalb County; and

WHEREAS, altering the County's land use policies and zoning regulations to make them more business friendly would require amendments to the Comprehensive Plan and Zoning Ordinance;

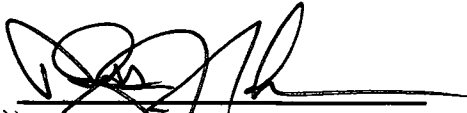
NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, as follows:

The DeKalb County Board hereby directs the Planning, Zoning and Building Department to initiate the necessary review and approval processes to allow consideration of amendments to the DeKalb County Unified Comprehensive Plan and DeKalb County Zoning Ordinance to create the possibility of agriculturally-compatible businesses locating in unincorporated DeKalb County, such processes to include required public hearings so that residents and interested organizations may weigh in on the possible changes to land use policies and regulations.

ADOPTED BY THE COUNTY BOARD THIS 21ST DAY OF OCTOBER, 2015, A.D.

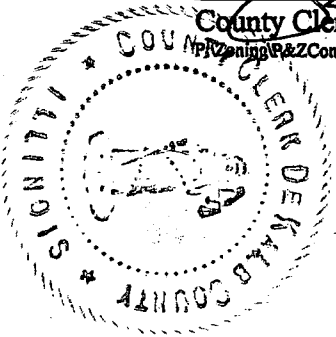

Chairman, DeKalb County Board

ATTEST:



County Clerk

\\PZ\apps\p&z\Committee\Memos\Business\Friendly.res.10-15.wpd





DeKalb County
Planning/Zoning/Building Department

110 East Sycamore Street
Sycamore, IL 60178
(815) 895-7188
Fax: (815) 895-1669

STAFF REPORT

TO: Planning and Zoning Committee

FROM: Paul R. Miller, AICP
DeKalb County Planning Director *R.G.V.*

DATE: September 10, 2015

SUBJECT: Business-Friendly Planning and Regulations

The Planning and Zoning Committee discussed, at its meeting of August 26, 2015, the issue of how the County might become more "business-friendly." Staff presented a report to help initiate the discussion regarding land use planning and regulation as it relates to business development, expansion, and retention. The history of planning and zoning in the County was reviewed, and possible changes to the DeKalb County Unified Comprehensive Plan, the Zoning Ordinance, and possibly the adopted Building Codes were suggested for consideration. Subsequent discussion by Committee members generally endorsed the idea of further pursuing changes to these documents in order to make it easier for future businesses to locate in unincorporated DeKalb County. The Committee specified that such changes should not eliminate the general policy of preserving prime agricultural land for agriculture, nor of encouraging new residential uses to take place within and adjacent to municipal boundaries.

The following further details possible amendments to DeKalb County's planning and development plans and regulations:

1. Comprehensive Plan -- The 2011 DeKalb County Unified Development Plan contains elements that would be at odds with the goal of allowing business and industrial development in the rural, unincorporated portions of the County:
 - a). The first Goal, "Preserve prime agricultural land while allowing for development and growth around municipalities" includes Objectives such as, "Induce nonagricultural growth, whether residential, commercial or industrial, to areas within or immediately adjacent to existing County municipalities," and, "Discourage nonagricultural uses in areas designated on the Future Land Use Plan to remain in agricultural use;"
 - 1). Such objectives would need to be modified to make it clear that some new businesses, warehousing, and industry may be permissible. The County may wish, for instance, to revise this Objective to encourage that potential businesses first consider locating within or adjacent to a municipality, but that

- if the proposed business is compatible with agriculture and locating in unincorporated DeKalb County better meets its needs, such business should be accommodated;
- 2). A thorough review of the Goals and Objectives should be conducted with an eye toward accommodating “agriculturally-compatible businesses,” subject to review and approval of each such business by the County Board;
- b). The Unified Future Land Use Plan narrative would also need to be amended to acknowledge the desire to allow agriculturally-compatible businesses in areas designated on the Plan to remain in Agricultural use. The paragraphs dealing with Agriculture, Commercial, Mixed Use, Office and Research, and Industrial uses would require review and possible changes;
 - c). An important element of the Unified Comprehensive Plan is the cooperation it embodies with the municipalities within the County’s boundaries. The Regional Planning Commission provided oversight and involvement by the municipalities in the 2003 and 2011 Plans, and endorsed the adoption of those documents by the County Board. Updates and amendments to the Plan should likewise involve the municipalities. This is of particular importance given that part of the reason why the cities, villages, and towns cooperated with the County on its Plan is the policy of discouraging all nonagricultural uses to develop within or immediately adjacent to municipal borders. This policy meant that cities did not have to worry about competing with the County for much needed business development. The new policy under discussion creates just such possible competition, and could allow business developers to play the County off the cities in order to broker a better deal. Staff recommends that the County work closely with the municipalities on any amendment to the Comprehensive Plan, and seriously consider the feedback received; and
 - d). The change to the Comprehensive Plan, if the idea is approved by the County Board, could be narrow in focus, an amendment rather than an update. The process would still entail a public hearing in order to give all interested entities an opportunity to weigh in on the change. Prior to such a hearing, the Regional Planning Commission could be involved, and direct communication with the municipalities, as well as key public and private agencies and organizations, could be undertaken.
2. Zoning Ordinance -- The regulations and narrative within the DeKalb County Zoning Ordinance would need to be amended to accommodate possible business development in the unincorporated portions of the County. Possible changes include:
- a). Add to the list of possible Special Uses in the A-1 District, “Any permitted or special use set forth in the BC and MC Districts, except residential uses;”

- 1). This would create an avenue for approval of any possible business, while still allowing input at a public hearing from surrounding property owners. If a specific use is found to meet the criteria for granting a special use permit, the use could take place. If it is not found to meet the criteria, it could be denied;
 - 2). However, this change would also open the County to more possible litigation, should one business be approved as a Special Use and another denied. The decision by the County Board on every proposed nonagricultural business would have to be based on a careful analysis of the evaluation criteria set forth in the Zoning Ordinance;
 - 3). Further, there may be some permitted or special uses in the BC and MC Districts that the County would not wish to be a possibility in the A-1 District. The lists of possible uses in the business and manufacturing districts are attached and should be carefully reviewed and considered;
 - 4). Finally, there is the issue of the different bulk regulations and zoning requirements that are set forth in the A-1, BC, and MC Districts. For instance, the minimum front yard setback in the A-1 District is 50 feet, but in the BC District it is 30 feet, and in the MC District the requirement is 40 feet. The BC and MC Districts have different landscape ratios, while the A-1 District has none. Only the MC District has performance standards related to hazardous substances, smoke, odors, vibration, noise, etc. One approach would be to take a stance that all business and manufacturing uses that are approved in the A-1 District must meet all applicable regulations of the A-1 District and of the BC or MC District (depending on which lists the use), with the most restrictive regulation prevailing in the case of conflicts. Careful consideration should be given to applicable regulations to any nonagricultural uses in the A-1 District;
- b). Add “planned development” to the list of possible Special Uses in the A-1 District:
- 1). This would work in the same way as the item above, but would also create the possibility of a development that contains more than one type of use (such as commercial and manufacturing), or includes elements that would otherwise require Variations;
 - 2). The PD District regulations would have to specify that only planned developments that entail commercial or industrial uses are possibilities in properties zoned A-1, Agricultural District, and that residential (non-farm) uses are not to be approved;

- 3). Finally, the Purpose and Intent of the PD, Planned Development District regulations would need to be amended to make it clear that agriculturally-compatible businesses are a possibility anywhere in DeKalb County, and not merely in areas designated for nonagricultural uses on the Future Land Use Plan;
 - c). Any amendments to the Zoning Ordinance would require a public hearing and decision by the County Board.
 3. Building Codes -- As discussed at the August 26 meeting, the County Board may also wish to consider the possibility of waiving compliance with its Building Code regulations for agriculturally-compatible businesses:
 - a). The idea is that a potential business in the A-1 District could, as part of its request for zoning approval, request waiver of some or all of the otherwise applicable building regulations. If sufficient reasons are articulated for such a waiver, and if the County Board agrees, it could represent an important savings to the new business operator -- such savings are sometimes the difference between whether a business can be operated or not;
 - b). Article 14 of the DeKalb County Code, concerning Building and Building Regulations, should be amended to overtly allow that the waiver of building regulations may be authorized by the DeKalb County Board as an element of zoning review and approval;
 - c). Careful consideration should be given to this possible change. Building regulations are designed with public safety in mind, and waiver or relaxation of those standards can compromise public safety. Any waiver request would need to balance the desire to make it easier for the business to develop against the goal of protecting the lives and safety of employees and visitors to the business.
 4. A-1 District Regulations -- Staff presented to the Committee at the August 26 meeting possible changes to the A-1, Agricultural District regulations. These changes are related to the discussion of "business-friendly" planning and zoning, as most of the property in unincorporated DeKalb County is zoned A-1. Regardless of the decision related to the issues set forth above, staff recommends consideration of the following changes to the A-1 District regulations to reflect recent refinements in the County's interpretations of agriculture and agricultural activities:
 - a). Definitions:

- 1). Agriculture shall mean land, or land and structures, including farm dwellings, which is primarily used and intended for agricultural purposes which includes the growing of farm crops; truck garden crops; animal and poultry husbandry; private stables, animal feed lots, apiculture, aquaculture, dairying; floriculture; horticulture; nurseries, tree farms; sod farms; pasturage; viticulture; wholesale greenhouses; the growing, developing, processing, conditioning and selling of hybrid seed corn, seed beans, seed oats, or other farm seeds, when such agricultural purposes constitute the principal activity on the land; and uses customarily incidental to agricultural purposes including the production, processing, storage and sale of grain, animal feed and fodder; field scouting and soil sampling; precision agriculture; remote aerial imagery and data processing; field drain tile installation and repair; manure application; on-farm machine repair and used machine sales; and limited on-farm processing of locally grown crops, produce, livestock or poultry, when such incidental uses take place on land used for agricultural purposes. Any and all land or structures used in accordance with the above shall be considered to be used for agricultural purposes.
 - 2). Agritainment shall mean uses and activities conducted on agricultural land that are intended to be offered to the general public for entertainment purposes. Small-scale agritainment, including but not limited to “u-pick” orchards, pumpkin patches, and gardens, generally feature only one entertainment opportunity. Large-scale agritainment, including but not limited to “u-pick” orchards, pumpkin patches, and gardens, corn mazes, hay rides, hobby farms, petting zoos, country stores, and other activities intended to attract paying customers to a farm, generally include more than one entertainment opportunity.
 - 3). Stable, Private: shall mean a structure which is ~~located on a lot on which a dwelling is located, and which is designed, arranged, used or intended to be used for housing, boarding, breeding, rearing, or training of horses for the private use of occupants of the dwelling, but in no event for hire~~ but is not open to the public.
 - 4). Stable, Public: shall mean a building where horses are kept for ~~remuneration hire or sale. A public stable may also provide horse riding, horse riding lessons, or equestrian events open to the public~~ if approved as part of a Special Use Permit for a public stable.
- b). A-1 District Regulations, Subparagraph B., Permitted Land Uses and Developments:

1. Agriculture.
 2. Conservation area for fauna, flora, including a caretaker's residence on a minimum lot size of 40 acres or more.
 3. ~~Farm.~~
 4. ~~Farm buildings.~~
 5. ~~Farm drainage and irrigation systems.~~
 6. ~~Farm dwelling.~~
 7. Game breeding and hunting preserve.
 8. Game refuge.
 9. ~~Grazing and forage.~~
 10. Historic sites and structures.
 11. ~~Nursery, plant.~~
 12. ~~Roadside stands and Small-scale agritainment, and roadside stands such as "u-pick" orchards and gardens, with, within a pre-existing structure and occupying not more than six hundred (600) square feet of gross floor area including outdoor display, and set back from the right-of-way at least fifty (50) feet, and with off-street parking for a minimum of five (5) cars, or one space for each fifty (50) square feet of structure, whichever is greater. Sales shall be limited to products grown or produced on the premises and branded products bearing the name/logo of the farm, or farm-related business, on which the roadside stand is located.~~
 13. ~~Stable, private.~~
 14. Transmission and distribution lines and pipelines of public utility companies within existing public rights-of-way.
 15. ~~Tree, sod farms.~~
 16. Uses customarily accessory to farm operations.
- c). A-1 District Regulations, Subparagraph C., Special Land Uses and Developments:
1. Agribusiness, when the petitioner has proven that the business activity is directly and primarily used by those actively engaged in the pursuit of agricultural activities; that, at the time of the hearing, all local, state, and federal regulations will be complied with; and that the proposed agribusiness must be located in unincorporated DeKalb County.
 2. Aircraft hangar/tiedown.
 3. Aircraft service and repair.
 4. Airstrip/runway, and heliport.
 5. Animal foster home, provided that the animal foster home is located on a lot of not less than two acres in size.
 6. Animal hospital.
 7. Animal shelter.

8. Asphalt or concrete batch mix plant.
9. Church.
10. Cemetery.
11. Day care home.
12. Earth removal, quarrying, aggregate processing, mining and related mineral extraction business.
13. Essential service structure including, but not limited to: any new rights-of-way across farm land, telephone exchange or repeater buildings and towers, electrical station and substation buildings, electricity-generating structures and facilities, gas regulator stations and regulator buildings, as well as other structures and buildings related to essential or public services.
14. Fairgrounds.
15. Government building.
16. Gun club.
17. Home occupation.
18. Kennel.
19. Landscaping business, provided that all vehicles, equipment and materials associated with a landscaping business shall be stored entirely within an enclosed structure, unless otherwise permitted under the terms of a Special Use Permit.
- ~~20. Production of sweet cider, hard cider, and wine from crops grown on the same property where such production takes place, and the tasting, and sale thereof at wholesale or retail.~~
21. Radio, television and communication transmitting or relay towers, antennae and other such facility, not to exceed two hundred (200) feet above the average finished ground elevation at the perimeter of such structure, provided, however, that an FCC-approved tower that is determined to be no hazard to air navigation by the FAA may be constructed to a maximum height of 399 feet above the finished ground elevation at the base of the structure, and further provided that the base of the structure shall be located at a distance from a public road equal to at least ninety percent (90%) of the height of the tower.
22. Recreational camp.
- ~~23. Retail and service use conducted within and immediately adjacent to existing agricultural structures that are no longer used for agricultural purposes, provided such uses are clearly compatible with and subordinate to agricultural uses in the surrounding area, and further provided such uses have the effect of preserving the agricultural buildings in and around which they are conducted. (this deletion only if agriculturally-compatible business is made a special use)~~

24. ~~Roadside stand and~~ Large-scale agritainment, and roadside stands within a new structure including but not limited to: “u-pick” orchards and gardens, corn mazes, hay rides, hobby farms and other activities intended to attract paying customers to a farm; set back from the right-of-way at least fifty (50) feet, with off-street parking for a minimum of five (5) cars or one (1) space for each fifty (50) square feet of structure(s), whichever is greater.
 25. Sanitary landfill, and other means of solid waste management.
 26. Stable, public, which may include riding lessons.
 27. Tree service and firewood sales.
- d). A-1 District Regulations, subparagraph D., Lot Area Requirements:
1. The minimum lot area for a farm residence dwelling shall be forty (40) acres. ~~The minimum lot width at the minimum front setback line for a lot including a farm residence shall be 500 feet.~~
 2. Subdivisions, for the purpose of the sale or transfer of ownership of a lot(s) containing an existing residential structure farm dwelling(s) constructed prior to August 15, 1979, said lot(s) being not less than two (2) acres in area and containing not more than one such residence dwelling, may be approved by the Plat Officer. This provision is intended to allow for the division of one or more existing farm residences dwellings from the fields used for agricultural activities. ~~Such subdivision, if approved by the Plat Officer, is not a violation of this Ordinance.~~ The zoning lot(s) that results from such subdivision shall be a legal, nonconforming residential lot in the A-1 District, and the balance of the property from which each such lot is divided shall not be buildable for future residences dwellings. For the purposes of review, a plat of survey shall be required for said division depicting both the lot containing the residential structure farm dwelling and the property from which it is divided. The Plat Officer’s signature of approval shall be required on the survey prior to recording;
- e). A new provision under subparagraph D. should be added to codify a long-enforced policy regarding agricultural uses on smaller parcels within the A-1 District. This provision is set forth in the State Statutes, 55 ILCS 5/5-12001:
- Parcels of land that are less than five (5) acres in area from which \$1,000 or less of agricultural products were sold in any calendar year shall not be considered to have agriculture as the principal activity and shall be subject to all applicable regulations set forth in this Ordinance.
- f). There are other, minor amendments not related to the issue of “business-friendly,” consisting of errors, inconsistencies, and contradictions, that exist in the Zoning Ordinance that staff recommends be addressed should the Committee and County

Board direct that the items above be initiated. All changes to the Zoning Ordinance could be handled as a single Zoning Text Amendment application.

Conclusion -- The possible amendments to the Unified Comprehensive Plan and the Zoning Ordinance set forth above represent not only a deviation from the historical trend of planning and zoning in DeKalb County, which has been toward more restrictive land use policies and regulations over the past 40 years, but a change in direction that may lead to further such revisions in the future. The Committee is encouraged to review these issues and be prepared to discuss them at the September 23, 2015 meeting. If the Committee determines that these ideas should be pursued, a motion would be in order to forward to the County Board a Resolution endorsing this change in policy and directing staff to initiate the necessary review and approval procedures.

PRM:prm

P:\Zoning\P&ZCommittee\Memos\BusinessFriendly.09-15.wpd

Attachment: BC and MC District Uses

BC, BUSINESS CONSERVATION DISTRICT.

Permitted Land Uses and Developments: The following uses of land are permitted in this district:

1. Amusement arcade.
2. Bank and financial institution, not including drive-through facilities.
3. Banquet hall.
4. Commercial recreation, but not including drive-in theaters, golf practice driving ranges, and outdoor swimming pools.
5. Church.
6. Club, lodge, and meeting room.
7. Convenience store not including motor fuel sales.
8. Daycare center.
9. Food store.
10. Health club.
11. Health and welfare facility.
12. Home improvement center.
13. Library and reading rooms.
14. Liquor store.
15. Medical and dental clinic.
16. Mortuary.
17. Motion picture theater, not including drive-in theaters.
18. Office and office building.
19. Parking area, including public garages, for automobiles, but not including any sales of automobiles, or the storage of wrecked or otherwise damaged and immobilized automotive vehicles for a period in excess of seventy-two (72) hours.
20. Radio and television broadcasting studio, excluding transmission towers which exceed thirty feet in height.
21. Restaurant, including fast food restaurants that do not include drive-through service and do not constitute the only use in a freestanding building, but not including outdoor eating areas.
22. School, commercial, excluding outdoor areas for driving or heavy equipment training.
23. Store, shop, market, office, service facility, and automatic vending facility in which goods or services of any kind, except those specified in the lists of permitted and Special Uses in the BC and MC Districts, are offered for sale or rental on the premises to the general public.

Special Land Uses and Developments: The following uses of land and structures may be permitted upon issuance of a Special Use Permit in accordance with the procedures and standards contained in Article 9, "Special Procedures."

1. All Permitted Land Uses and Developments set forth in Subsection B of this Article, which exceed two (2) stories or forty (40) feet in height, whichever is less, including rooftop mechanical equipment attached to a structure.
2. Animal hospital, including open kennel and exercise yard.
3. Apartment hotel.
4. Automobile Service Station or filling station for vehicles of one and one-half tons in weight or less.

Attachment: BC and MC District Uses

5. Automobile, motorbike, and recreational vehicle sale, lease and rental. Outdoor display of said products, new or used, is permitted but not more than 50% of the zoning lot shall be used for such purpose and the front setback requirement shall be complied with.
6. Automobile repair, minor.
7. Bank and financial institution with drive-through facilities.
8. Car wash for automobiles.
9. Cocktail lounge.
10. Crematory, as part of a mortuary.
11. Exterior storage or display of agricultural or lawn maintenance equipment, outdoor furniture, lawn ornaments, waste receptacles and other material customarily intended for outdoor use. Such storage and display is permitted provided that not more than 75% of the zoning lot shall be for such purpose and the front setback requirement shall be complied with.
12. Garden center.
13. Government building.
14. Hospital, hospice and nursing home.
15. Hotel/motel.
16. Kennel.
17. Local public utility facility, provided that any installation, other than towers and equipment attached to the towers, shall be:
 - a. adequately screened with landscaping, fencing or walls, or any combination thereof, or
 - b. placed underground, or
 - c. enclosed in a structure in such a manner so as to blend with and complement the character of the surrounding area.
18. Mall, retail.
19. Nightclub.
20. Outdoor swimming pool, golf driving range, drive-in theater, auditorium and arena.
21. Restaurant, fast food, that includes drive-through facilities, or that constitute the only use in a freestanding building.
22. Restaurant with outdoor eating area(s).
23. School, private or public, and commercial school including outdoor areas for driving or heavy equipment training.
24. Self-service storage facility.
25. Sewage treatment facility, not including individual sewage treatment facilities permitted as an accessory use.
26. Tavern.

Attachment: BC and MC District Uses

MC, MANUFACTURING CONSERVATION DISTRICT

Permitted Land Uses and Developments: The following land uses and developments are permitted in this District:

1. Adult Business, provided that such use is not located within one thousand (1,000) feet of a residential zoning district, or within one thousand (1,000) feet of any other adult business, or within one thousand (1,000) feet of the property boundaries of any single family dwelling, school, day care center, cemetery, public park, public housing, nursing home, rest home, sheltered care facility or place of religious worship.
2. Business, professional, and technical training schools.
3. Laundry and dry cleaning plant, not including personal and individual drop-off and pick-up service.
4. Laboratory.
5. Manufacturing, fabrication, assembly, processing, packaging and bottling of agricultural produce and any commodity from semi-finished materials, except explosives or flammable gases or liquids.
6. Office and office building.
7. Parking area, including garages.
8. Printing and duplicating service.
9. Public or private utility facility.
10. Radio, television, and communication studios, transmitting or relay tower, antenna, and other such facility no greater in height than 30 feet above the average finished ground elevation at the perimeter of such structure.
11. Railroad switching yard.
12. Recreational vehicle sales and rental, including major and minor repair.
13. Research laboratory and facility.
14. Sale and rental of equipment, supplies and vehicles used by business, industry, contractors and agriculture, excluding retail automobile sales.
15. Self-service storage facility.
16. Standard Outdoor Advertising Structure (billboard).
17. Terminal for trucks, buses, and railroads.
18. Union hall and hiring hall.
19. Warehouse and distribution center, including wholesaling, warehousing and distribution of manufactured commodities except live animals, explosives, or flammable gases.
20. Wholesale establishment.
21. Yard for storage of contractors' and builders' equipment, materials, and supplies, excluding junkyards and salvage yards.

Special Land Uses and Developments: The following uses of land and structures may be permitted upon issuance of a Special Use Permit in accordance with the procedures and standards contained in Article 9, Special Procedures.

1. Aircraft hangar/tiedown.
2. Aircraft service and repair.
3. Airstrip/runway and heliport.
4. Asphalt and concrete batch mix plants.
5. Automobile repair, major.

Attachment: BC and MC District Uses

6. Automobile service station and filling stations for vehicles over one and one-half tons, including emergency towing and repair services.
7. All permitted uses which exceed two (2) stories or forty (40) feet in height.
8. Business service establishment.
9. Government building.
10. Gun and archery range, indoor.
11. Incinerator.
12. Junkyard.
13. Lumber yard.
14. Manufacturing, fabrication, assembly, processing, or packaging of agricultural produce and any commodity from unfinished materials and of explosives and flammable gases and liquids.
15. Radio, television, and communication transmitting or relay tower, antenna, and other such facility exceeding 30 feet in height but no greater in height than 200 feet above the average finished ground elevation at the perimeter of such structure.
16. Recycling center and recycling collection center.
17. Sanitary landfill or solid waste management facility.
18. Sewage treatment plant/facility.
19. Slaughterhouse, packing plant and rendering plant.
20. Towed vehicle storage yard, wherein no individual vehicle may be stored for a period exceeding ninety (90) days, and involving no auto repair and no salvage or sale of automobile parts. A ten (10) foot high sight-proof fence shall be provided along all limits of the property.
21. Reconditioning, reprocessing, repair and cleaning of business equipment, empty containers, batteries and vehicles, not including passenger vehicles.
22. Recreational vehicle storage.
23. Warehousing, wholesaling and distribution of live animals, explosives, or flammable gases and liquids.

STATE OF ILLINOIS)
)SS
COUNTY OF DEKALB)

ORDINANCE 2015-09

AN ORDINANCE OF THE COUNTY OF DEKALB, PROVIDING FOR THE ESTABLISHMENT OF AN ALTERED SPEED ZONE

IT IS HEREBY DECLARED BY THE COUNTY BOARD OF DEKALB COUNTY ILLINOIS, that the basic statutory vehicular speed limits established by Section 5/11-601 of the Illinois Vehicle Code are greater, or less, than that considered reasonable and proper on the following road for which DeKalb Road District, DeKalb County has jurisdiction:

- Pioneer Terrace in its entirety
- Virginia Road in its entirety

BE IT FURTHER DECLARED that this Board has caused to be made an engineering investigation upon the aforementioned highways; and,

BE IT FURTHER DECLARED that the County Engineer has determined the above zones to be an authorized residence district; and

BE IT FURTHER DECLARED that by virtue of Section 5/11-604 of the above Code, this Board determines and declares that the reasonable and proper absolute maximum speed limit upon this highways shall be as stated herein; and

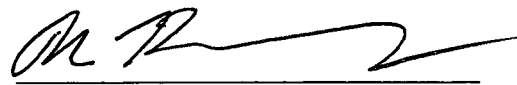
BE IT FURTHER DECLARED that when the Board has approved the proposed maximum speed limit for the zone or zones of said highway described, signs giving notice thereof shall be erected in conformance with the standards and specifications contained in the Manual of Uniform Traffic Control Devices; and

BE IT FURTHER DECLARED that this Ordinance shall take effect immediately after the erection of said signs giving notice of the maximum speed limits. Said speed limits being established as follows:

ROAD	FROM	TO	MPH
Pioneer Terrace	Virginia Road	West to end of roadway	25
Virginia Road	IL Route 38	North to end of roadway	25

BE IT FURTHER DECLARED that all ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

ADOPTED BY THE COUNTY BOARD THIS 21st DAY OF OCTOBER 2015, A.D.

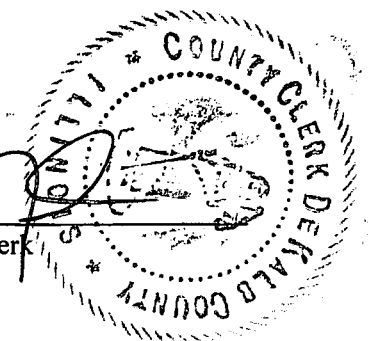


Chairman, DeKalb County Board

ATTEST:



DeKalb County Clerk



**RESOLUTION
R2015-76**

WHEREAS, Northern Illinois University, along with the entire greater DeKalb County Community, will be hosting all eight of the 2015 Illinois High School Association's (IHSA) Football Championship Games on Friday, November 27 and Saturday, November 28, and

WHEREAS, the Community has organized themselves with a special volunteer Host Committee to make this a successful adventure for the Community, the IHSA, and the participating schools, including parents and students, and

WHEREAS, it has been determined that the local HOST Committee will need a large number of community volunteers to staff these championship games as well as up to \$200,000 in donated funds to pay for all the amenities needed for a successful event, and

WHEREAS, the Economic Development Committee has considered this opportunity and determined that it would be a very positive event to be held in the community as it would not only showcase the various communities in the County, but that it would also generate substantial dollars in economic activity over that two day period, and

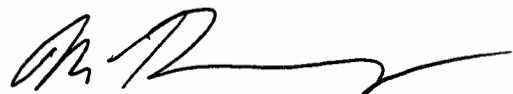
WHEREAS, it was also noted that other indirect benefits may materialize in that the dates of the event coincide with the traditional launching of holiday shipping now known as "Black Friday" and that television advertising and print advertising may help expose the County to many citizens throughout the State of Illinois who would otherwise be unfamiliar with DeKalb County, and

WHEREAS, the Economic Development Committee has considered presentations from representatives of the local Host Committee seeking financial and volunteer support, but said Committee has not recommended any financial support because of the tight budget considerations the County is already facing;

NOW, THEREFORE, BE IT RESOLVED that the DeKalb County Board hereby welcomes the 2015 Illinois High School Association's Football Championship Games to DeKalb County and supports the local Host Committee by encouraging the citizens of DeKalb County to volunteer their time to make this event successful and further encourages the private sector to make financial contributions for use by the Host Committee to make this a successful football weekend event for all of those involved.


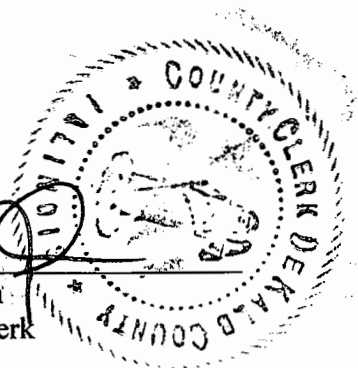
PASSED THIS 21ST DAY OF OCTOBER, 2015 AT SYCAMORE, ILLINOIS

SIGNED:



Mark Pietrowski, Jr.
County Board Chairman

ATTEST:


Douglas J. Johnson
DeKalb County Clerk

**RESOLUTION
R2015-77**

**AUTHORIZING RENEWAL OF THE DEKALB, KANE, AND KENDALL
COUNTY WORKFORCE DEVELOPMENT AREA UNDER THE
WORKFORCE INNOVATION AND OPPORUNITY ACT**

WHEREAS, DeKalb, Kane, and Kendall Counties formed a single workforce investment area under the Workforce Investments Act (WIA) for the purpose of receiving annual allocations of WIA funding provided by the U.S. Department of Labor through the Illinois Department of Commerce and Economic Opportunity, and

WHEREAS, said funding has supported job training programs and career readiness services for area residents and has been administered by DeKalb County on behalf of the three-county workforce investment area, and

WHEREAS, WIA-funded services have been implemented under the oversight of a Workforce Investment Board made up of representatives appointed by the DeKalb, Kane, and Kendall County Board Chairmen, and

WHEREAS, the Workforce Investment Act has been superseded by the Workforce Innovation and Opportunity Act (WIOA) which makes changes to the nation's workforce delivery system including how local workforce areas are organized, and


WHEREAS, it is necessary for DeKalb, Kane, and Kendall Counties to enter into a new intergovernmental agreement that reestablishes the workforce area under WIOA, reestablished the Workforce Investment Board as a Workforce Development Board under WIOA, and identified Kane County as the grant recipient and fiscal agent for the purpose of administering funding allocations provided under WIOA, and

WHEREAS, in its capacity as grant recipient, DeKalb County must execute certifications and other documents necessary under WIOA.


NOW, THEREFORE, BE IT RESOLVED that the Chairman of the DeKalb County Board is authorized to sign an intergovernmental agreement with Kane and Kendall Counties that reestablishes the three-county workforce development area and Workforce Development Board under WIOA, and names Kane County as the grant recipient and fiscal agent for the purpose of administering funding allocation provided under WIOA, and to execute certifications and other documents required by the U.S. Department of Labor and/or the Illinois Department of Commerce and Economic Opportunity to maintain compliance under WIOA.

PASSED THIS 21ST DAY OF OCTOBER, 2015 AT SYCAMORE, ILLINOIS

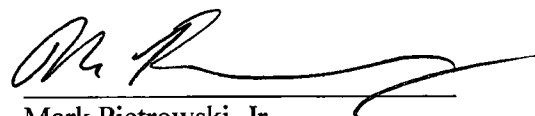
ATTEST:



Douglas J. Johnson
DeKalb County Clerk



SIGNED:



Mark Pietrowski, Jr.
County Board Chairman

Intergovernmental Agreement

Kane, Kendall and DeKalb County Local Workforce Development Area

This agreement, entered into effective as of the 1st day of July, 2015 by and between the COUNTY OF KANE, the COUNTY OF KENDALL, and the COUNTY OF DEKALB, each a body politic and corporate of the State of Illinois and hereinafter collectively referred to as “the Counties”; WITNESSETH:

WHEREAS, the United States Congress has enacted Public Law 113-128, the Workforce Innovation and Opportunity Act of 2014 (hereinafter “WIOA”) providing financial assistance for the support of workforce development activities in Local Workforce Development Areas throughout the country; and

WHEREAS, the Counties anticipate approval as a designated Local Workforce Development Area (hereinafter “the Local Area”) from the State of Illinois, as mandated by WIOA for those areas having performed successfully and maintained fiscal integrity under the previous Workforce Investment Act of 1998; and

WHEREAS, WIOA provides that, in a Local Area with more than one unit of general local government, the Chief Elected Officials of the respective units of government may execute an agreement to describe their responsibilities for carrying out their roles and responsibilities; and

WHEREAS, the Intergovernmental Cooperation Act (5 ILCS 220/1 et. Seq.), enacted by the State of Illinois provides in part as follows:

“Section 3. Intergovernmental cooperation. Any power or powers, privileges, functions, or authority exercised or which may be exercised by a public agency of this State may be exercised, combined, transferred, and enjoyed jointly with any other public agency of this State and jointly with any public agency of any other state or of the United States to the extent that laws of such other state or of the United States do not prohibit joint exercise or enjoyment except where specifically and expressly prohibited by law.”

“Section 5. Intergovernmental contracts. Any one or more public agencies may contract with any one or more other public agencies to perform any governmental service, activity or undertaking or to combine, transfer, or exercise any powers, functions, privileges, or authority which any of the public agencies entering into the contract is authorized by law to perform, provided that such contract shall be approved by the governing bodies of each party to the contract and except where specifically and expressly prohibited by law. Such contract shall set forth fully the purposed, powers, rights, objectives and responsibilities of the contracting parties;” and

WHEREAS, the parties to this agreement have conferred upon them the exercise of powers authorized in Chapter 55 of the Illinois Compiled Statutes (known as the “Illinois Counties Code”); and

WHEREAS, the Counties of Kane, Kendall, and DeKalb desire to jointly enter into such an agreement regarding the administration and implementation of local workforce development activities under WIOA.

NOW THEREFORE, upon consideration of the mutual covenants and obligations contained herein and subject to the terms and conditions hereinafter stated, it is hereby agreed between the Counties as follows:

Section I: Purpose

The intent of this agreement is to designate a Chief Elected Official (CEO) among the Counties for the purpose of ensuring the effective administration of local workforce development activities under WIOA. This agreement further seeks to establish clear roles and responsibilities of the Counties within the workforce development system established by WIOA. The Counties shall defer to the CEO to make all significant actions related to oversight and management of the workforce development system.

Section II: CEO Designation

The Counties agree and hereby designate the Chairman of the Kane County Board to serve as the Chief Elected Official (CEO) for the purpose of overseeing WIOA administration for the Local Area. Any and all references to the CEO and/or Chairman, or a form thereof, in this agreement shall be construed to include authorized signatories of said offices. The duties and responsibilities of the CEO are as follows:

1. Accept all WIOA funding and act as signatory for all agreements, leases or grants, or any other document requiring a CEO signature in order to be legally binding. The CEO may designate one or more signatories for said purpose.
2. Ensure compliance with applicable Federal uniform administrative requirements and cost principles.
3. Submit reports to the State and federal government as required.
4. Submit Local Workforce Development Board appointment requests and other certification documents to the Illinois Department of Commerce and Economic Opportunity (hereinafter "DCEO").
5. Serve as primary liaison with the Local Workforce Development Board.
6. Approve all significant actions of the Local Workforce Development Board, including, but not limited to, those items listed in Section IV of this agreement for which the Board shall provide input to the CEO.
7. Review all agreements pertaining to the delivery of workforce development services within the Local Area.
8. Provide staff support for the Local Workforce Development Board under the consortium model as defined by State policy. Said consortium shall include the Office of Community Reinvestment's Workforce Development Division and other workforce system partners.
9. Apply for competitive grant awards that serve to augment workforce services in the Local Area.
10. Designate or procure the one-stop operator and career service provider(s) in accordance with State policy.

Further, the CEO shall serve as the liaison to the Governor regarding significant structural, planning, operational and performance matters pertaining to the delivery of workforce services within the Local Area and shall be responsible for formal communication with the State of Illinois in making arrangements for consultation and agreement regarding the following:

1. Negotiation of local performance measures.
2. Consult with the Governor in the development of a reorganization plan, in the event of decertification of the Local Workforce Development Board.
3. Coordination in the provision of rapid response activities.
4. Coordination in the establishment of fiscal and accountability management systems.
5. Consultation arrangements concerning any activities in the Local Area funded by the State or by the U.S. Department of Labor.
6. Apply for waiver(s) seeking approval from the Governor to allow the Board or its staff to provide training services, as appropriate.

Section III. Grant Recipient & Fiscal Agent Designation

The Counties agree and hereby designate Kane County to serve as the Grant Recipient and Fiscal Agent for the purpose of overseeing and administering WIOA funds, including any related funds awarded for the delivery of workforce programs and services in the Local Area. The duties and responsibilities of the Fiscal Agent are as follows:

1. Administer Title I WIOA funding within the Local Area.
2. Enter into and/or maintain a grant relationship as receiver of record on behalf of the Counties with the Illinois Department of Commerce and Economic Opportunity for all funding.
3. Disburse WIOA funds consistent with approved plans and budgets.
4. Ensure sustained fiscal integrity and accountability for expenditures of funds in accordance with all OMB Circulars, WIOA and corresponding federal regulations and State policies.
5. Respond to audit financial findings.
6. Maintain proper accounting records and adequate documentation.
7. Prepare financial reports.
8. Procure contracts or obtain written agreements pertaining to workforce development activities, conduct financial monitoring of service providers and ensure independent audit of all employment and training programs.
9. Provide technical assistance to subrecipients regarding fiscal issues.
10. Bear financial liability, on behalf of all Counties, for misspent funds or disallowed costs as defined in WIOA Section 107(d)(12)(B)(i)(I), 20 CFR Part 683.710 of the regulations, as well as policies issued by the US Department of Labor and State of Illinois, and that repayment of such costs shall be sourced from non-federal funds.

Section IV. Local Workforce Development Board

The Counties are expressly authorized to appoint members to the Local Workforce Development Board pursuant to Section 107(c)(1)(B)(i) of WIOA. The CEO shall sign and submit all board certification documentation as required by the State, including appointment forms. The Local Workforce Development Board membership shall be developed in accordance with WIOA requirements outlined in Section 107(b)(2) and in accordance with State criteria and procedures, with nominations accepted on a rolling basis. County Board Chairmen shall be responsible for appointing their respective board representatives based on eligible nominations received. Board membership shall total up to 40 seats and shall be inclusive of those mandated partners appointed to the Local Workforce Development Board pursuant to State policy. Board representation shall generally be apportioned to each County based on the most recent US Census Bureau decennial census population data available. Adjustments to said

representation will be made as needed in order to achieve overall Board certification and will be communicated to the County Chairmen.

The Counties agree that appointments for board membership will be carried out within 90 days of term expiration or seat vacancy in order to expedite approval of said nominees by the State. Board members shall be appointed for a fixed period of two years, with terms staggered so that no more than 50 percent of the members' terms of service shall expire in any given year. Once appointed, board members shall serve for the term of office as indicated herein unless the member resigns or ceases to represent the category to which he or she was appointed. In such instances, vacancies shall be filled in the same manner in which the appointment was made. Appointees to vacant seats in the middle of a term of office shall serve until the term of office of the original member has expired.

Each County Board Chairman expressly reserves the right to remove any of his or her respective appointees to the Local Workforce Development Board for any reason.

The Chair and the Vice Chair of the Local Workforce Development Board shall be elected by the board members from amongst the appointed business representatives. The Local Workforce Development Board shall provide the CEO input regarding the following:

1. Development and submission of Local and Regional Plans as required, with additional modifications reviewed and submitted as needed.
2. Approval of grant funding allocation in compliance with WIOA and in accordance with the Local Plan.
3. Development of a budget for Title I activities to be submitted as part of the Local Plan, including costs associated with Board-related expenses such as data collection and planning, subscriptions and travel, subject to the approval of the CEO.
4. Negotiation of local performance measures with the State.
5. Program oversight of workforce development activities to ensure appropriate management and use of funds in order to maximize performance outcomes under WIOA.
6. Review financial reports associated with workforce development funding provided to the Local Area.
7. Certification of one-stop centers.
8. Selection of eligible youth and career service providers, as well as the one-stop operator, in compliance with DCEO policy.
9. Approval of additional and/or non-required one-stop partners.
10. Consistent with the State Plan, development and execution of a Memorandum of Understanding with the one-stop partners concerning the operation of the one-stop delivery system in accordance with 20 CFR Part 678.500.

The Counties further agree that the most effective manner in which each Chairman may collaborate with the Local Workforce Development Board is through board-appointed representation. It shall be the responsibility of appointed members to report and keep informed his or her respective Chairman regarding board-related business. A County Liaison will be elected from each County to serve on the Executive Committee, ensuring effective communication and equitable representation across the Counties. The CEO shall also maintain formal communication with each County in accordance with Open Meetings Act notifications, such as providing electronic copies of Local Workforce Development Board meeting agendas and related packet information to all Chairmen.

Section V. Funding Apportionment

Annual funding allocations will generally be apportioned for workforce development services for the residents of each County based on the most recent US Census Bureau decennial census population data available.

Section VI: Duration & Entirety of Agreement

This agreement shall be in effect as of the date first written above and shall be automatically renewed on June 30 of each subsequent year. Should any County no longer wish to be included in Local Workforce Development Area 5, written notice of that County's intent to terminate this agreement must be submitted to Kane County no later than January 1 of any given year. That County's withdrawal from the program shall become effective at the end of business June 30 of the same calendar year.

The County indicating its intent to terminate this agreement shall cooperate with the CEO, DCEO and/or the U.S. Department of Labor regarding any inquiry or audit required regarding active WIOA funds accepted prior to the effective termination of the County.

This agreement supersedes all prior agreements, representations and mutual understandings, whether written or oral, between any and all of the Counties with respect to the subject matter hereof.

Section VII: Modification

The Counties agree to adopt any amendment to this agreement incorporating changes necessary to meet the requirements for intergovernmental agreements set forth in WIOA and subsequent State policies applicable for the duration of this agreement; that the CEO shall submit said amendment to the State as required by DCEO and will provide copies to all parties to this agreement. However, a county will not be required to adopt any amendment, if the county, in its sole discretion, determines it is impossible or impractical for the county to adopt the amendment. The remaining counties, their officials, officers, employees, including their past, present, and future board members, elected officials and agents, waive any and all claims, at law or in equity, they may have against the non-adopting county as a result of its refusal to adopt an amendment under this provision.

This agreement may otherwise be modified by mutual agreement as evidenced by a written amendment executed by all parties herein.

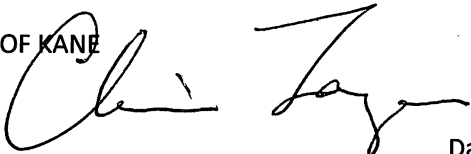
Section VIII: Miscellaneous

The Counties agree to evidence their consent to participate as a member of the designated Local Workforce Development Area by providing the CEO with one (1) certified copy of a resolution from their respective governing body authorizing the appropriate representative to sign this agreement, and an unqualified opinion of their legal counsel acceptable to the CEO concluding that the terms and provisions of this agreement are fully authorized under State and local law and that this agreement provides full legal authority for the CEO to undertake or assist in undertaking workforce development activities.

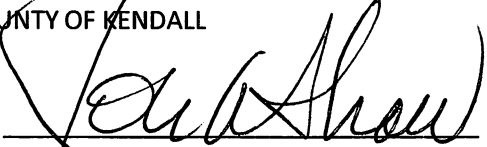
The signature of each County elected official will be affixed to this agreement evidencing the willingness of said County to participate in the Local Workforce Development Area. A copy of this agreement, once fully executed, shall be provided to each County.

The Counties agree that this agreement may be executed in one or more counterparts, each of which shall for all intents and purposes be deemed an original, and all of such counterparts taken together shall constitute one and the same agreement.

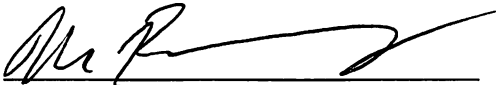
Section IX: Signatures

COUNTY OF KANE
By:  Date Signed: 11-6-15

Christopher Lauzen
County Board Chairman

COUNTY OF KENDALL
By:  Date Signed: 11-17-15

John Shaw
County Board Chairman

COUNTY OF DEKALB
By:  Date Signed: 10/21/15

Mark Pietrowski, Jr.
County Board Chairman



DeKalb County Government

Mark Pietrowski, Jr., *County Board Chairman*

Tracy Jones, *County Board Vice-Chairman*

October 21, 2015

Courtney Avery, Board Administrator
Project Review Section
Illinois Health Facilities and Services Review Board
525 W. Jefferson St – 2nd Floor
Springfield, IL 62761

To Courtney Avery:

On behalf of the DeKalb County Board, I write this letter in response to the public notice concerning the change of ownership exemption application (E-007-15) for Kishwaukee Community Hospital in DeKalb, IL. The applicants are Northwestern Memorial Healthcare of Chicago, IL and KishHealth System and Kishwaukee Community Hospital of DeKalb, IL.

The DeKalb County Board supports and encourages any action by the Illinois Health Facilities and Services Review Board which would strengthen mental health services to the citizens of DeKalb County. Specifically, the County Board seeks hospital (long-term and short-term) inpatient mental health care for appropriate individuals. The current alternatives available to our citizens are that of transporting individuals out-of-the-county to receive vital services or, in many cases, transporting individuals to the local jail. Neither alternative is desirable. In addition, a hospital facility is needed in our County that can attract psychiatrists to practice in our area and provide the professional level treatment that is needed.

Thank you for this opportunity to submit our comments.

Sincerely,

Mark Pietrowski, Jr.
County Board Chairman

**RESOLUTION
R2015-78**

WHEREAS, the County of DeKalb has an obligation to provide for the detention of juvenile offenders pursuant to the Juvenile Court Act 705 ILCS 405/5, and

WHEREAS, the County of DeKalb has no facility suitable for providing such detention services, and

WHEREAS, since 1997 the Counties of Kane and DeKalb have, through written agreements, shared juvenile detention facilities to their mutual benefit and to the benefit of their citizens and taxpayers, and


WHEREAS, DeKalb County desires to enter into an intergovernmental agreement with Kane County wherein Kane County will guarantee housing for seven (7) DeKalb County juveniles in need of secure detention at its Juvenile Justice Center with a per diem charge of \$110.00 (one hundred-ten dollars) per day, per juvenile effective for two (2) years December 1, 2015 – December 1, 2017, and

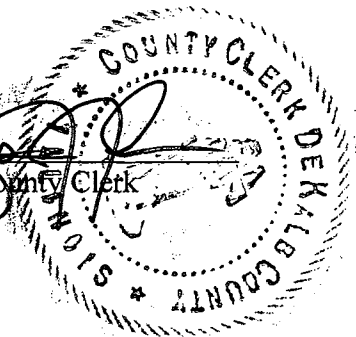
WHEREAS, both Counties desire to continue this mutually beneficial relationship and share the facility owned and operated by the County of Kane and have negotiated an Intergovernmental Agreement attached to this Resolution. This agreement may be amended with the written consent of all parties hereto and, provided a need continues to exist, may be renewed thirty (30) days prior to the expiration date for a period not to exceed one (1) year for each renewal.

NOW, THEREFORE, BE IT RESOLVED by the DeKalb County Board that the Chairman thereof is hereby authorized to enter into an Intergovernmental Agreement with the County of Kane for detention bed space at its Juvenile Justice Center and does direct the Chairman to execute the same and transmit it to the County of Kane.

PASSED AT SYCAMORE, ILLINOIS THIS 21ST DAY OF OCTOBER 2015, A.D.

ATTEST:


DeKalb County Clerk



SIGNED:


Chairman, DeKalb County Board

AGREEMENT

This AGREEMENT is made between the COUNTY OF DEKALB, a local unit of government, (hereinafter referred to as “DEKALB COUNTY”) and the COUNTY OF KANE, a local unit of government, (hereinafter referred to as “KANE COUNTY”) both organized and existing under the laws of the State of Illinois;

WHEREAS, the Constitution of the State of Illinois of 1970, Article VII, Section 10, provides that units of local government may contract or otherwise associate among themselves to obtain or share services and to exercise, combine, or transfer any power or function in any matter not prohibited by law or by ordinance and may use their credit, revenues, and other resources to pay costs related to intergovernmental activities; and

WHEREAS, the Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq., provides that any county may participate in an intergovernmental agreement under this Act notwithstanding the absence of specific authority under the State law to perform the service involved provided that the unit of local government contracting with the County as authority to perform the service; and

WHEREAS, the COUNTY OF DEKALB and the COUNTY OF KANE are units of local government within the meaning of Article 7 Section 1 of the Illinois constitution of 1970; and

WHEREAS, the COUNTY OF DEKALB and the COUNTY OF KANE are public agencies within the meaning of the Intergovernmental Cooperation Act (5 ILCS 220/2); and

WHEREAS, the COUNTY OF DEKALB is authorized to establish, support and maintain a detention home for the care and custody of delinquent minors (55 ILCS 75/1); and

WHEREAS, the COUNTY OF DEKALB is desirous of utilizing the available housing for juvenile detainees which the COUNTY OF KANE can provide;

WHEREAS, pursuant to the Juvenile Court Act, 705 ILCS 405/5, the CIRCUIT COURT FOR THE SIXTEENTH JUDICIAL CIRCUIT and the DESIGNATED COURT SERVICES OFFICER (hereinafter, referenced as “AUTHORIZED DEKALB COUNTY OFFICIAL”) are authorized to request detention services for juveniles in a secure detention facility; and

WHEREAS, the COUNTY OF DEKALB may expend tax receipts for detention services purchased through agreement with the COUNTY OF KANE (55 ILCS 75/9.3); and

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein, the undersigned do agree to the following terms and conditions.

1. The foregoing recitals are incorporated herein as provision hereof.
2. The AGREEMENT commences upon date of approval and signature by DEKALB COUNTY and KANE COUNTY and will continue for a period of two (2) years from December 1, 2015 to December 1, 2017, at the fee amounts provided in Section 8.1.

3. HOUSING

3.1 KANE COUNTY agrees to provide temporary custody, specifically housing and detention services for minors authorized by KANE COUNTY, pursuant to DEKALB COUNTY WHILE REMAINING IN compliance with all statutory requirements as delineated in Illinois Criminal Law and Procedures and the Illinois Juvenile Court Act. It is expressly agreed by and between the parties hereto that DEKALB COUNTY shall send and KANE COUNTY shall daily accept minors authorized by KANE COUNTY for detention. It is further agreed that KANE COUNTY shall make available to DEKALB COUNTY at least seven (7) beds. All housing provided by KANE COUNTY shall be at the Juvenile Justice Center located at 37W655 Route 38 St. Charles, Illinois.

3.2 KANE COUNTY shall detain all DEKALB County juvenile offenders who require detention on a juvenile case and are less than eighteen years of age.

3.3 When eight (8) or more minors require detention, prior to sending a minor, an AUTHORIZED DEKALB COUNTY OFFICIAL shall make a verbal request for admission to KANE COUNTY via direct communication with the Kane County Juvenile Justice Center. KANE COUNTY shall respond at the time of the detention request to indicate availability of housing for the minor.

4. COMMUNICATION BETWEEN KANE AND DEKALB COUNTY

4.1. Prior to admission, an AUTHORIZED DEKALB COUNTY OFFICIAL shall contact the Kane County Juvenile Justice Center for screening purposes and provide the following information if available:

4.1.a. A court order or a warrant authorizing the detention of the minor.

4.1.b. Any available health care information. All health care information shall be provided to KANE COUNTY medical personnel in keeping with all applicable regulations and statutes.

4.1.c. Contact information for the detained minor's parent(s) and/or guardian(s).

4.1.d. Any information pertinent to ensuring the safety, security and welfare of the detained minor (e.g. alleged or underlying offense(s), criminal history, and immediate health care issues,).

4.1.e. Information regarding the date, time, and place of the detained minor's next court hearing.

4.2 The following ongoing information shall be exchanged between Kane County Juvenile Justice Center and DeKalb County:

4.2.a. KANE COUNTY shall immediately provide DEKALB COUNTY with timely information, as soon as is practical thereafter, regarding any extraordinary or unusual occurrences involving any minor detained by DEKALB COUNTY at the Kane County Juvenile Justice Center, including but not limited to: death, regardless of cause; escape or attempted escape; attempted suicide; serious injury to include accidental or self-inflicted; or a medical emergency requiring emergency services outside of the Kane County Juvenile Justice Center.

KANE COUNTY shall provide DEKALB COUNTY with timely information, regarding any extraordinary or unusual occurrences involving any minor detained by DEKALB COUNTY at the Kane County Juvenile Justice Center, including but not limited to: assaultive behavior by the minor; or assaultive behavior toward the minor; ongoing or significant disregard for the rules and regulations of the Kane County Juvenile Justice Center by the minor; IDJJ required reports for incidents involving the minor; any internal incidents involving the minor which result in the filing of a police report or placement of the minor in segregated status.

4.2.b. DEKALB COUNTY shall provide KANE COUNTY with information on any upcoming court hearings and/or scheduled release dates for any minors detained by DEKALB COUNTY.

5. SCOPE OF DETENTION SERVICES: KANE COUNTY shall provide minors with detention services in keeping with the Juvenile Court Act (705 ILCS 405), all other governing statutes, and all detention regulations promulgated by the Illinois Department of Juvenile Justice. Services offered to minors housed for DEKALB COUNTY shall be commensurate to services offered to all other minors housed by KANE COUNTY.

6. TRANSPORTATION OF MINORS

6.1 An AUTHORIZED DEKALB COUNTY OFFICIAL shall provide for transportation of minors to and from KANE COUNTY for initial admission, scheduled off-site health care services, court-ordered furloughs, court hearings, and discharge. DEKALB COUNTY is custodian of the minor when providing transportation. Except for emergency situations, an AUTHORIZED DEKALB COUNTY OFFICIAL will provide notice to KANE COUNTY one day prior to any transport.

6.2 It is further expressly agreed by and between the parties hereto that minors housed in KANE COUNTY for DEKALB COUNTY may not be removed by any person or persons without an order or writ from a court of competent jurisdiction or permission from Probation and Court Services (or other person authorized by the Chief Judge of the Circuit Court for the Twenty-Third Judicial Circuit), except for emergency health care services.

7. HEALTH CARE SERVICES

7.1 Pursuant to the provisions of 705 ILCS 405/5-515, KANE COUNTY shall provide basic health care services (e.g. dispensing non-specialty prescribed medications, nursing care for minor injuries and illness, counseling for mental health concerns, and examination as needed by medical doctor and psychiatrist) to minors housed for DEKALB COUNTY in keeping with services made available to other minors housed in KANE COUNTY.

7.2 The parent(s)/guardian(s)/minor's medical insurance shall pay for any health care services received at a facility outside of the Kane County Juvenile Justice Center; this includes any emergency health care services deemed necessary by KANE COUNTY. The parent(s)/guardian(s)/minor's medical insurance shall pay for any specialty prescribed medications. KANE COUNTY shall coordinate with the parent(s) or guardian(s) to obtain insurance or insurance information. In the event the minor is not covered by medical insurance, DEKALB COUNTY shall bear any and all expenses arising from any specialty prescribed medications or medical services provided to the minor at a facility outside of the Kane County Juvenile Justice Center.

7.3 In the event a minor detained for DEKALB COUNTY is admitted for hospitalization for emergency health care services KANE COUNTY will notify DEKALB COUNTY Probation and Court Services (or other person authorized by the Chief Judge of the Circuit Court for the Twenty-Third Judicial Circuit).

8. PAYMENT

8.1 As consideration for the foregoing, DEKALB COUNTY agrees to provide compensation to KANE COUNTY in the amount of \$110.00 per day, per minor for detention beds. KANE COUNTY shall provide an invoice to DEKALB COUNTY by the tenth day of the month reflecting services provided during the previous month. DEKALB COUNTY shall remit payment within 60 days of such invoice.

9. INDEMNIFICATION

9.1 KANE COUNTY shall indemnify, defend, and hold harmless DEKALB COUNTY and its agents, officers, and employees against any and all liabilities, claims, demands or suits arising out of the performance of this agreement by KANE COUNTY, the confinement of any DEKALB COUNTY juvenile at the KANE COUNTY Juvenile Justice Center, and any practice, policy, rule, regulation, act or omission of KANE COUNTY, or any officers, agents, employees, or servants, relating to the custody, care, supervision, transport of any DEKALB COUNTY minor in the custody of KANE COUNTY or relating to the maintenance of KANE COUNTY property or premises. DEKALB COUNTY shall be responsible for and shall indemnify, defend and hold harmless KANE COUNTY, and their agents, officers and employees from any and all liabilities, claims, demands or suits brought by any DEKALB COUNTY minor housed pursuant to this Agreement arising out of any act or omission of DEKALB COUNTY, or any agents, employees, or servants thereof relating to their care, custody, supervision, or transport of any DEKALB COUNTY minor while in the custody of DEKALB COUNTY.

It is further agreed that all employee benefits, wage and disability payments, pension and worker's compensation claims, damage to or destruction of equipment, facilities, clothing and related medical expenses of KANE COUNTY or their agents or employees which may result from the presence of DEKALB COUNTY juveniles during contractual incarceration shall be the responsibility of KANE COUNTY.

KANE COUNTY agrees that it shall maintain liability insurance of \$10 million in aggregate. Certificates of such insurance detailing the coverage therein shall be available to the County of DEKALB upon execution of this Agreement.

Alternatively, a self-insurance reserve of \$2 million with excess coverage of \$30 million is acceptable if KANE COUNTY self-insures.

9.2 Neither party waives its immunities or defenses, whether statutory or common law by reason of these indemnification provisions.

10. **EFFECTIVE DATE, AMENDMENT, MODIFICATION AND RENEWAL:** This AGREEMENT shall become effective upon the date of acceptance by all parties hereto. However, the rates pursuant to Section 8.1 shall not be charged until after December 1, 2015. Prior to December 1, 2015, the rates currently paid for the services described within this agreement shall remain \$100.00 per day for each of the first seven (7) beds utilized at the same time and \$110.00 per day for each additional bed thereafter. This AGREEMENT may be amended with written consent of all parties hereto and, provided a need continues to exist, may be renewed thirty (30) days prior to the expiration date for a period not to exceed one (1) year for each renewal. This AGREEMENT may be cancelled by any party hereto upon sixty (60) days written notice to all parties.
11. **APPLICABLE LAW:** This AGREEMENT shall be interpreted and enforced under the laws of the State of Illinois, and the parties agree that the venue for any legal proceedings between them shall be the Sixteenth Judicial Circuit, State of Illinois.
12. **FINAL AGREEMENT OF PARTIES:** This writing constitutes the final expression of the agreement of the parties. It is intended as a complete and exclusive statement of the terms of this AGREEMENT, and it supersedes all prior and concurrent promises, representation, negotiations, discussions and agreements that may have been made in connection with the subject matter hereof. No modification or termination of this AGREEMENT shall be binding upon the parties hereto unless the same is in writing and appropriately executed.
13. **NOTICES:** Any Notice given pursuant to Section 11 of this AGREEMENT shall be sent by United States Mail, postage prepaid, addressed to respective party at the address set forth on the signature page hereof or to such other address as the parties may designate in writing from time to time. In the case of notice to DEKALB COUNTY, any notice shall be sent to the DeKalb County State's Attorney's Office, 133 West State Street, Sycamore, IL 60178, fax (815) 895-7101. In the case of notice to KANE COUNTY, any notice shall also be sent to Kane County State's Attorney, 100 South Third Street, 4th Floor, Geneva, IL 60134.
14. **AUTHORIZATION:** DEKALB COUNTY and KANE COUNTY represent that all necessary acts have been taken to authorize and approve this AGREEMENT in accordance with applicable law and this AGREEMENT, when executed by the parties hereto, shall constitute a binding obligation of DEKALB COUNTY and KANE COUNTY, legally and enforceable at law and equity against both.
15. **SEVERABILITY CLAUSE:** If any provision of this AGREEMENT is held to be invalid, that provision shall be stricken from this AGREEMENT and the remaining provisions shall continue in full force and effect to the fullest extent possible.

IN WITNESS WHEREOF, the undersigned duly authorized officers have subscribed their names on behalf of DEKALB COUNTY and the KANE COUNTY.

KANE COUNTY

Chris Lauzen
Chairman, Kane County Board
719 S. Batavia Avenue
Geneva, Illinois 60134

Date: _____

DEKALB COUNTY

Mark Pietrowski
Chairman, DeKalb County Board
200 N. Main St.
Sycamore, Illinois 60178

Date: _____

**RESOLUTION
R2015-79**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

GENOA TOWNSHIP

PERMANENT PARCEL NUMBER: 03-30-173-023

As described in certificates(s) : 2011-00075 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.

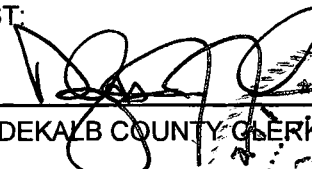
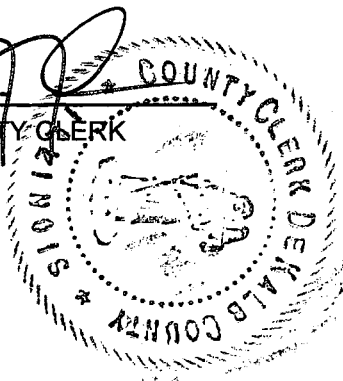
WHEREAS, Jonathan Hughes, has bid \$655.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$226.64 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$28.36 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$655.00.


THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$226.64 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER.

**RESOLUTION
R2015-80**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

GENOA TOWNSHIP

PERMANENT PARCEL NUMBER: 03-30-180-017

As described in certificates(s) : 2011-00076 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.


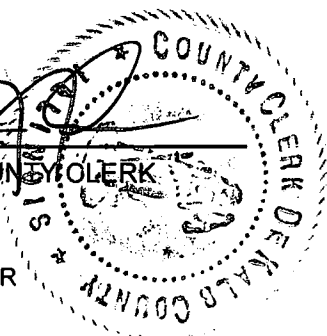
WHEREAS, Karen Stuehler, has bid \$2,800.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$2,027.65 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$34.85 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$2,800.00.

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$2,027.65 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-81**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

SYCAMORE TOWNSHIP

PERMANENT PARCEL NUMBER: 06-21-439-008

As described in certificates(s) : 2011-00115 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.

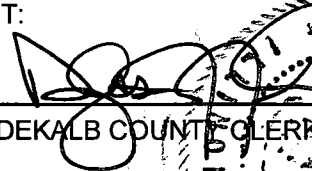
WHEREAS, Venture Holdings, LLC, has bid \$5,177.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$3,810.40 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$34.85 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$5,177.00.

THEREFORE, your County Board recommends the adoption of the following resolution:

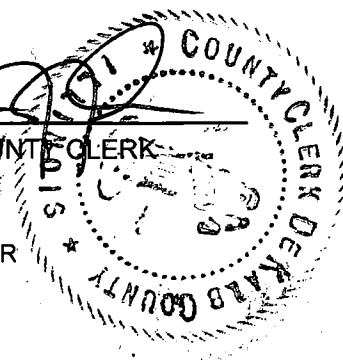
BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$3,810.40 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:



DEKALB COUNTY CLERK





DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-82**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

SYCAMORE TOWNSHIP

PERMANENT PARCEL NUMBER: 06-21-440-008

As described in certificates(s) : 2011-00116 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.


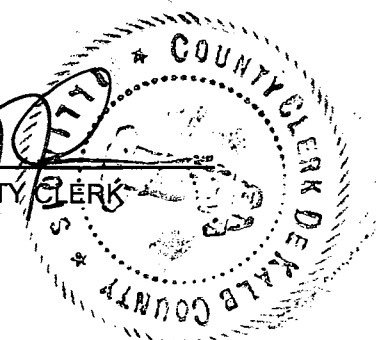
WHEREAS, Chad Jewett, has bid \$10,500.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$7,802.65 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$34.85 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$10,500.00.

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$7,802.65 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-83**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

SYCAMORE TOWNSHIP

PERMANENT PARCEL NUMBER: 06-22-329-004

As described in certificates(s) : 2011-00118 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.


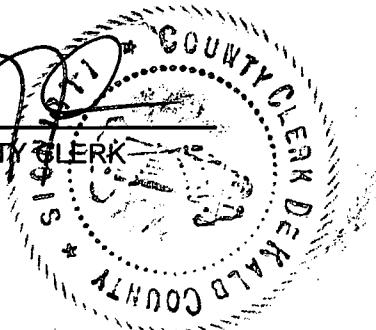
WHEREAS, Venture Holdings, LLC, has bid \$6,677.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$4,941.89 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$28.36 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$6,677.00.

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$4,941.89 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-84**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

DEKALB TOWNSHIP

PERMANENT PARCEL NUMBER: 08-14-458-029

As described in certificates(s) : 2011-00210 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.

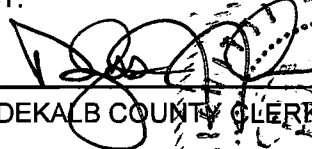
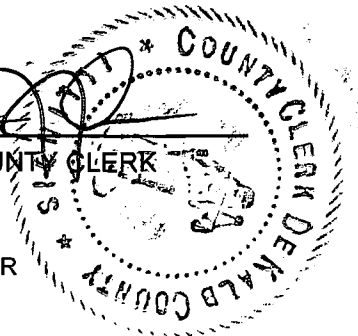
WHEREAS, Mor Development Corp., has bid \$15,350.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$11,440.15 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$34.85 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$15,350.00.

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$11,440.15 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-85**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

DEKALB TOWNSHIP

PERMANENT PARCEL NUMBER: 08-27-227-031

As described in certificates(s) : 2011-00283 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.


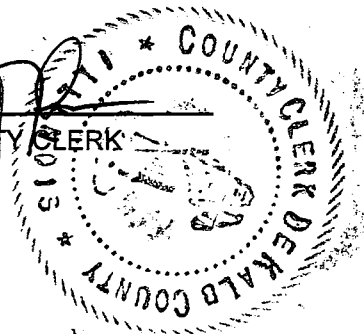
WHEREAS, Russell Haendel, has bid \$1,800.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$1,290.63 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$21.87 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$1,800.00.

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$1,290.63 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-86**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

CORTLAND TOWNSHIP

PERMANENT PARCEL NUMBER: 09-17-384-008

As described in certificates(s) : 2011-00316 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.

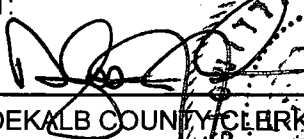
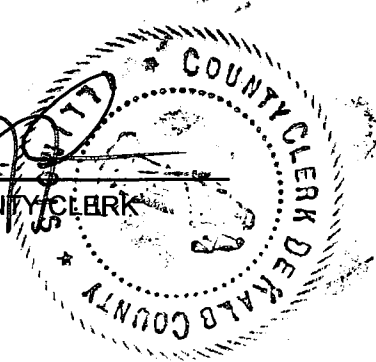
WHEREAS, Venture Holdings, LLC, has bid \$997.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$568.64 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$28.36 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$997.00.

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$568.64 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-87**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

CORTLAND TOWNSHIP

PERMANENT PARCEL NUMBER: 09-20-200-010

As described in certificate(s) : 2011-00439 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.

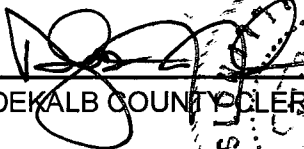
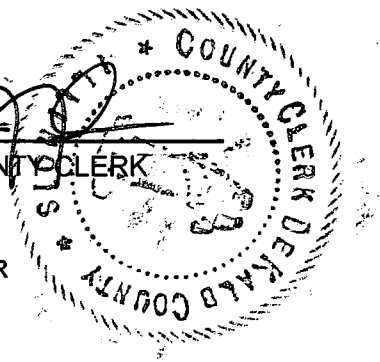
WHEREAS, LNL 4EVER LLC, has bid \$10,020.15 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$7,436.27 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$41.34 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$10,020.15.

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of De Kalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$7,436.27 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-88**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

CORTLAND TOWNSHIP

PERMANENT PARCEL NUMBER: 09-21-100-001

As described in certificate(s) : 2011-00444 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.

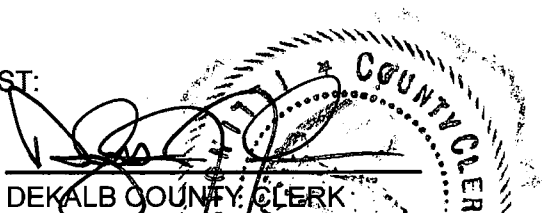
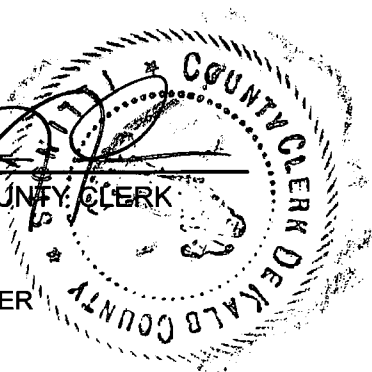
WHEREAS, LNL 4EVER LLC, has bid \$4,545.45 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$3,330.25 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$41.34 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$4,545.45.

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DE KALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$3,330.25 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-90**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

SHABBONA TOWNSHIP

PERMANENT PARCEL NUMBER: 13-35-202-017

As described in certificates(s) : 2011-00516 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.


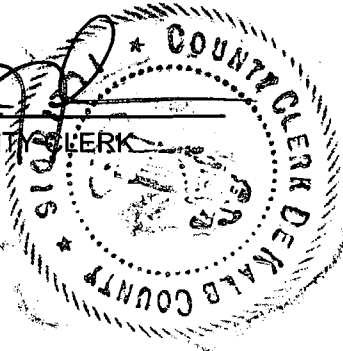
WHEREAS, Mor Development Corp., has bid \$8,100.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$6,015.63 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$21.87 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$8,100.00.

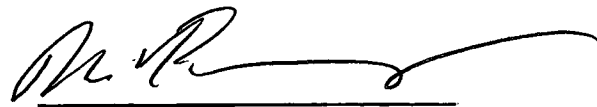
THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$6,015.63 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-90**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

SHABBONA TOWNSHIP

PERMANENT PARCEL NUMBER: 13-35-202-017

As described in certificates(s) : 2011-00516 sold November 2012

and it appearing to the County Board that it would be to the best interest of the County to dispose of its interest in said property.


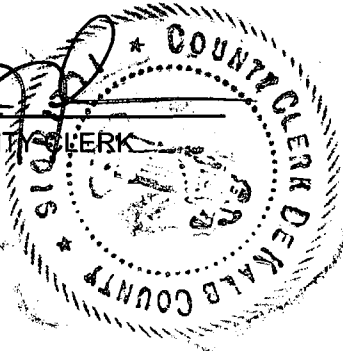
WHEREAS, Mor Development Corp., has bid \$8,100.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$6,015.63 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s), the General Fund shall receive \$21.87 to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$50.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$8,100.00.

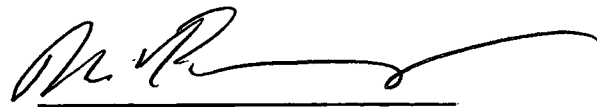
THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DEKALB COUNTY, ILLINOIS, that the Chairman of the Board of DeKalb County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$6,015.63 to be paid to the Treasurer of DeKalb County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DEKALB COUNTY CLERK



DEKALB COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

**RESOLUTION
R2015-91**

WHEREAS, The County of DeKalb, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of DeKalb, as Trustee for the Taxing Districts, has acquired an interest in each of the 117 Parcels of real property described by number within Exhibit A hereof, as evidenced by the respective Tax Sale Certificates of Purchase likewise described within said Exhibit A; and

WHEREAS, an "ORDER DIRECTING COUNTY CLERK TO ISSUE TAX DEEDS..." was entered July 10, 2015, in DeKalb County Cause No. 14-TX-39 providing for the issuance of Tax Deeds conveying the Parcels described within the said Exhibit A to the County or its assignee;

And it appearing to the County Board that it would be in the best interest of the County to dispose of its aforesaid interest by assigning the same to the Town of Cortland, which is one of the Taxing Districts for which the County acts as Trustee; and



WHEREAS, the Town of Cortland has tendered the sum of \$76,050.00 for purchase of the County's aforesaid interest, and it having been determined by the County Board and the Agent for the County that the County shall receive from such tender the total sum \$29,250.00, comprised of \$250.00 per Parcel, as a return for its aforesaid Certificates of Purchase, and that the Recorder of Deeds shall receive a total of \$5,850.00, i.e., \$50.00 per Parcel, for recording of the Tax Deeds for the Parcels, and that the remainder is the amount due the Agent under its contract for services rendered as to the said interest of the County;

THEREFORE, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF DE KALB COUNTY, ILLINOIS, that the Chairman of the Board of De Kalb County, Illinois, be and is hereby authorized and directed to execute a written assignment of the County's aforesaid interest sufficient to transfer such interest to the Town of Cortland, Illinois, including, without limitation, written assignment(s) of said Certificates and of the rights of the County under the provisions of the said Order in Cause No. 14-TX-39 as to the Parcels identified within Exhibit A hereof, in exchange for the total sum of \$ 76,050.00, of which the sum of \$29,250, i.e., \$250.00 per Parcel, shall be paid to the Treasurer of De Kalb County Illinois, for disbursement according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 21st day of October, 2015.

ATTEST:


DeKALB COUNTY CLERK



DeKALB BOARD CHAIRMAN

ASSIGNMENT

10-15-010

EXHIBIT A
SCHEDULE OF DE KALB COUNTY REAL ESTATE PARCELS
AND 2011 TAX SALE CERTIFICATES

PARCEL NUMBER	TAX SALE CERTIFICATE NUMBER
09-20-151-036	2011-00322
09-20-151-037	2011-00323
09-20-151-038	2011-00324
09-20-151-039	2011-00325
09-20-152-005	2011-00326
09-20-152-006	2011-00327
09-20-152-007	2011-00328
09-20-152-008	2011-00329
09-20-152-009	2011-00330
09-20-152-012	2011-00331
09-20-152-018	2011-00332
09-20-153-002	2011-00333
09-20-153-006	2011-00334
09-20-153-007	2011-00335
09-20-153-008	2011-00336
09-20-153-009	2011-00337
09-20-153-010	2011-00338
09-20-153-012	2011-00339
09-20-153-013	2011-00340
09-20-153-014	2011-00341
09-20-153-015	2011-00342
09-20-153-016	2011-00343
09-20-153-017	2011-00344
09-20-153-018	2011-00345
09-20-153-019	2011-00346
09-20-153-020	2011-00347
09-20-153-021	2011-00348

EXHIBIT A
SCHEDULE OF DE KALB COUNTY REAL ESTATE PARCELS
AND 2011 TAX SALE CERTIFICATES

PARCEL NUMBER	TAX SALE CERTIFICATE NUMBER
09-20-153-022	2011-00349
09-20-153-023	2011-00350
09-20-153-024	2011-00351
09-20-176-001	2011-00352
09-20-176-002	2011-00353
09-20-176-003	2011-00354
09-20-176-004	2011-00355
09-20-176-005	2011-00356
09-20-176-006	2011-00357
09-20-176-007	2011-00358
09-20-176-008	2011-00359
09-20-176-009	2011-00360
09-20-176-010	2011-00361
09-20-176-011	2011-00362
09-20-176-012	2011-00363
09-20-176-013	2011-00364
09-20-176-014	2011-00365
09-20-177-001	2011-00366
09-20-177-002	2011-00367
09-20-177-003	2011-00368
09-20-177-004	2011-00369
09-20-177-005	2011-00370
09-20-177-006	2011-00371
09-20-177-007	2011-00372
09-20-177-008	2011-00373
09-20-177-009	2011-00374
09-20-177-010	2011-00375

EXHIBIT A
SCHEDULE OF DE KALB COUNTY REAL ESTATE PARCELS
AND 2011 TAX SALE CERTIFICATES

PARCEL NUMBER	TAX SALE CERTIFICATE NUMBER
09-20-177-011	2011-00376
09-20-177-012	2011-00377
09-20-177-013	2011-00378
09-20-177-014	2011-00379
09-20-177-015	2011-00380
09-20-177-016	2011-00381
09-20-177-017	2011-00382
09-20-177-018	2011-00383
09-20-177-019	2011-00384
09-20-177-020	2011-00385
09-20-177-021	2011-00386
09-20-177-022	2011-00387
09-20-177-023	2011-00388
09-20-177-024	2011-00389
09-20-177-025	2011-00390
09-20-177-026	2011-00391
09-20-178-001	2011-00392
09-20-178-002	2011-00393
09-20-178-003	2011-00394
09-20-178-004	2011-00395
09-20-178-005	2011-00396
09-20-178-006	2011-00397
09-20-178-007	2011-00398
09-20-178-008	2011-00399
09-20-178-009	2011-00400
09-20-178-010	2011-00401
09-20-178-011	2011-00402

EXHIBIT A
SCHEDULE OF DE KALB COUNTY REAL ESTATE PARCELS
AND 2011 TAX SALE CERTIFICATES

PARCEL NUMBER	TAX SALE CERTIFICATE NUMBER
09-20-178-012	2011-00403
09-20-178-013	2011-00404
09-20-178-014	2011-00405
09-20-178-015	2011-00406
09-20-178-016	2011-00407
09-20-178-017	2011-00408
09-20-178-018	2011-00409
09-20-178-019	2011-00410
09-20-178-020	2011-00411
09-20-178-021	2011-00412
09-20-178-022	2011-00413
09-20-178-023	2011-00414
09-20-178-024	2011-00415
09-20-178-025	2011-00416
09-20-178-026	2011-00417
09-20-178-027	2011-00418
09-20-178-028	2011-00419
09-20-179-001	2011-00420
09-20-179-002	2011-00421
09-20-179-003	2011-00422
09-20-179-004	2011-00423
09-20-179-005	2011-00424
09-20-179-006	2011-00425
09-20-179-007	2011-00426
09-20-179-008	2011-00427
09-20-179-009	2011-00428
09-20-179-010	2011-00429

EXHIBIT A
SCHEDULE OF DE KALB COUNTY REAL ESTATE PARCELS
AND 2011 TAX SALE CERTIFICATES

PARCEL NUMBER	TAX SALE CERTIFICATE NUMBER
09-20-179-011	2011-00430
09-20-179-012	2011-00431
09-20-179-013	2011-00432
09-20-179-029	2011-00433
09-20-179-030	2011-00434
09-20-181-003	2011-00435
09-20-181-006	2011-00436
09-20-181-007	2011-00437
09-20-181-008	2011-00438

Count: 117

**RESOLUTION
R2015-92**

**IDEMNIFICATION OF OFFICERS, EMPLOYEES AND CERTAIN
APPOINTEES**

WHEREAS, the County of DeKalb is a political subdivision of the State of Illinois, and

WHEREAS, the Local Government and Governmental Employees Tort Immunity Act authorizes the County of DeKalb to elect to indemnify its officers, employees and certain appointees if it finds indemnification appropriate in a particular case, and

WHEREAS, the County of DeKalb has previously found it appropriate to indemnify, defend and hold harmless its officers, employees and certain appointees in any action seeking damages under certain conditions described herein, and

WHEREAS, the County has previously passed an Indemnification Policy and has from time to time reviewed such policy and made changes as Boards and Commissions and Departments have evolved with the last modification being March 21, 2012, and

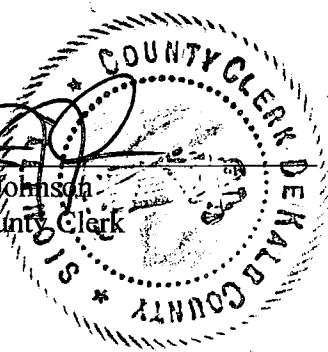
WHEREAS, the Finance Committee has now reviewed additional changes suggested by the County's Department Heads and has recommended to the full County Board that said changes should be adopted;

NOW, THEREFORE, BE IT RESOLVED, by the DeKalb County Board that the 3 changes, as denoted on the attached three-page policy with underlines and strike-outs, is hereby adopted and that the Finance Office is hereby directed to incorporate these changes into the policy manual for DeKalb County Government.


PASSED THIS 21ST DAY OF OCTOBER, 2015 AT SYCAMORE, ILLINOIS

ATTEST:


Douglas J. Johnson
DeKalb County Clerk



SIGNED:


Mark Pietrowski, Jr.
County Board Chairman

INDEMNIFICATION POLICY

Indemnification of Officers, Employees and Certain Appointees

- 1.1.0. ■ WHEREAS, the County of DeKalb is a political subdivision of the State of Illinois, and
(Revised 04/15/1998)
- 1.2.0. ■ WHEREAS, the Local Governmental and Governmental Employees Tort Immunity Act authorizes the County of DeKalb to elect to indemnify its officers, employees and certain appointees if it finds indemnification appropriate in a particular case, and
(Revised 04/15/1998)
- 1.3.0. ■ WHEREAS, the County of DeKalb finds it appropriate to indemnify, defend and hold harmless its officers, employees and certain appointees in any action seeking damages under certain conditions described herein, and
(Revised 04/15/1998)
- 2.0.1. ■ NOW, THEREFORE, BE IT RESOLVED, by the Chairman and members of the County Board of DeKalb, Illinois as follows:
(Revised 10/18/2000)
- 2.1.0. **SECTION 1:** To the fullest extent permitted by the Constitution of the State of Illinois of 1970 and applicable law, all County Officers and their employees, including the following:

County Board Chairman
County Board Members
Forest Preserve Commissioners
DeKalb County Circuit Court Judges
County Clerk & Recorder
DeKalb County Hearing Officer
Circuit Clerk
Information Management Office Director
State's Attorney
County Treasurer and Collector
ESDA Director
Deputy County Administrator
Deputy Director of Court Services
Drug Court Administrator
Problem-Solving Court Teams
Finance Director
Public Health Administrator
Contracted Health Department Physicians
Contracted Health Department Animal Control Veterinarian Administrator
Contracted Health Department Advanced Practice Clinicians (Nurse Practitioners & Physician Assistants)

Public Defender
County Coroner
Regional Superintendent of Schools and
County Sheriff
County Supervisor of Assessments
County Planning Director
Forest Preserve Superintendent
Community ~~Services~~ Action Director
County Administrator
County Facilities Manager
County Home Administrator
County Home Manager
Contracted County Home Medical Director
DeKalb County Engineer
County Historian
Mental Health Administrator
Veterans Assistance Superintendent

■ *(Revised 02/21/2007; 03/21/2012;)*

2.2.0. Certain County Appointees who Serve as Members of the:

Community Mental Health Board
DeKalb County Board of Health
DeKalb County Board of Review
DeKalb County Farmland Assessment Review Committee
Community Services Advisory Board
DeKalb County Jury Commission
DeKalb County Building Board of Appeals
DeKalb County Public Building Commission
Sheriff's Merit Commission
Sheriff's Auxiliary
Sheriff's Radio Watchers
ESDA Weather-Spotters
DeKalb County Soil & Water Conservation District
DeKalb County Emergency Telephone System Board
DeKalb County Nursing Home Foundation Board
DeKalb County Rehab & Nursing Center Operating Board
DeKalb County Members of the River Valley Workforce Investment Board
DeKalb County Regional Planning Commission
DeKalb County Supportive Living Facility - Non For Profit, Directors
Regional Board of School Trustees
Veterans Assistance Commission

■ *(Revised 02/21/2007; 03/21/2012)*

2.3.1. shall be indemnified, defended and held harmless by the County from and against all liabilities, expenses or investigation, judgments and amounts paid in settlement which may be imposed upon or reasonably incurred or paid by such officer, employee or appointee in connection with or resulting from any claim made against

him or her, or any action, suit, proceeding or investigation in which he or she may be involved by reason of his or her being or having been such officer, employee or appointee of the County, whether or not he or she continues to be such officer, employee or appointee at or after the time of such claim, action, suit, proceeding or investigation; provided however, that the foregoing indemnity shall not extend to any of the following:

- *(Revised 04/15/1998)*

- 2.3.2. A. Any liability or cost with respect to any matter as to which such officer, employee or appointee is finally adjudged to be guilty of bad faith, or actual malice, or willful and wanton misconduct in the performance of his or her duties as such officer, employee or appointee.
■ *(Revised 04/15/1998)*

- 2.3.3. B. Any payment, expense or cost arising out of a settlement of any claim, action, suit or proceeding, unless: 1.) Such settlement has been approved by the court having jurisdiction over such claim, action, suit or proceeding, with express knowledge of the existence of the indemnification provided hereby; or 2.) Such settlement has been made with the approval of the State's Attorney, a Special Assistant State's Attorney, or Special State's Attorney, to the effect that there is no reasonable ground for any finding of bad faith, or of actual malice, or willful and wanton misconduct on the part of such officer, employee or appointee and that the anticipated cost of such settlement will not substantially exceed the estimated cost and expense of defending such claim, action, suit or proceeding to a final conclusion.
■ *(Revised 04/15/1998)*

- 2.3.4. C. Any liability of judgment payable to the County itself.
■ *(Revised 04/15/1998)*
- 2.3.5. D. The cost of legal representation, except as provided by: the State's Attorney; a Special Assistant State's Attorney, duly appointed by the State's Attorney; or a Special State's Attorney, appointed by a court having jurisdiction over such claim, action, suit or proceeding.
■ *(Revised 04/15/1998)*

- 2.3.6. E. Any liability or costs incurred as a result of the County Officer's, County Employee's or Appointees failure to provide timely notice of such claims, action, suit or proceeding.
■ *(Revised 04/15/1998)*

- 2.3.7. F. Any liability of costs incurred as a result of the County Officer's, County Employee's or County Appointee's failure to reasonably cooperate in the defense of such claim, action, suit or proceeding.
■ *(Revised 04/15/1998)*

- 2.4.0. The foregoing rights of indemnification shall be in addition to any other rights to which such officer, employee, or appointee may otherwise be entitled as a matter of law. ¹
■ *(Revised 04/15/1998)*

- 3.1.0. ■ **SECTION 2:** This Resolution shall be in effect from and after its passage and approval.
■ *(Revised 04/15/1998)*

**RESOLUTION
R2015-93**

**A RESOLUTION AMENDING THE DEKALB COUNTY CAFETERIA
PLAN TO AUTOMATICALLY ALLOW FOR THE IRS INFLATION
INDEXED AMOUNT AS THE HEALTH FLEXIBLE SPENDING
ACCOUNT ANNUAL MAXIMUM AMOUNT OF SALARY REDUCTIONS**

WHEREAS, the Internal Revenue Service (IRS) now adjusts the annual maximum amount of salary reductions that may be allocated to a Health Flexible Spending Account by a Participant in or on account of any Plan Year by a cost-of-living adjustment; and

WHEREAS, Article VI, Section 6.4, Limitation on Allocations of the County's Cafeteria Plan currently includes a \$2,500 annual maximum; and

WHEREAS, additional savings can be realized by both the County and the Participant by increasing the annual maximum to the IRS approved annual maximum; and

WHEREAS, allowing for the automatic adjustment of the annual maximum to the IRS approved amount will simplify the administration of the Cafeteria Plan by eliminating the need to pass a new Resolution for every year in which the annual maximum is adjusted by an IRS approved cost-of-living adjustment; and

WHEREAS, the amended Plan Document attached as Exhibit A allows for the automatic adjustment to the IRS inflation indexed annual maximum, and the amended Summary Plan Description attached as Exhibit B incorporates language acknowledging the amendment to the Plan Document; and

WHEREAS, the DeKalb County Forest Preserve District, as a Participating Employer that has previously adopted the DeKalb County Cafeteria Plan, will be offered the opportunity to adopt the amended Plan Document; and

WHEREAS, the DeKalb County Finance Committee has reviewed this amendment and recommends that it be incorporated by approving the attached Plan Document in its entirety;

NOW, THEREFORE, BE IT RESOLVED, by the DeKalb County Board that:


1. The recitals set forth above are hereby incorporated into this Resolution as if set forth herein in full.
2. The DeKalb County Cafeteria Plan is amended effective January 1, 2016 by accepting the amended Plan Document attached as Exhibit A, and the amended Summary Plan Description attached as Exhibit B, in their entirety, and that this new Plan will supersede all the provisions of the previous Plan.

3. The Supplemental Participation Agreement with the DeKalb County Forest Preserve District as a Participating Employer attached as Exhibit C is hereby approved immediately upon the adoption of the amended Plan Document by the DeKalb County Forest Preserve District.

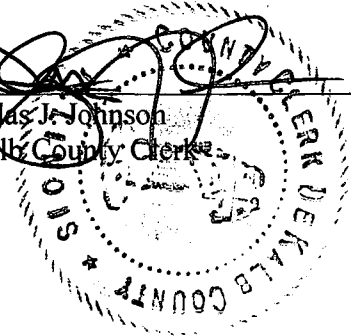
4. That the Finance Director is authorized and directed to execute and deliver to the Administrator of the Plan any and all documents necessary to amend the Plan Document as described above, as well as to execute the Supplemental Participation Agreement on behalf of DeKalb County upon adoption of the amended Plan by the DeKalb County Forest Preserve District.

PASSED THIS 21ST DAY OF OCTOBER, 2015 AT SYCAMORE, ILLINOIS

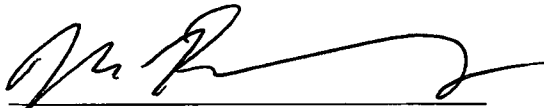
ATTEST:



Douglas J. Johnson
DeKalb County Clerk

The seal of DeKalb County, Illinois, is circular with a double-line border. The outer ring contains the text "DEKALB COUNTY" at the top and "ILLINOIS" at the bottom, separated by two stars. The center of the seal features a landscape scene with a sun, a river, and trees.

SIGNED:



Mark Pietrowski, Jr.
County Board Chairman

EXHIBIT A

**DEKALB COUNTY
CAFETERIA PLAN**

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**DEKALB COUNTY
CAFETERIA PLAN****INTRODUCTION**

The Employer has amended this Plan effective January 1, 2016, to recognize the contribution made to the Employer by its Employees. Its purpose is to reward them by providing benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires and needs. This Plan is a restatement of a Plan which was originally effective on January 1, 1990. The Plan shall be known as DeKalb County Cafeteria Plan (the "Plan").

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

**ARTICLE I
DEFINITIONS**

1.1 **"Administrator"** means the Employer unless another person or entity has been designated by the Employer pursuant to Section 9.1 to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

1.2 **"Affiliated Employer"** means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 **"Benefit" or "Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under Section 4.1. Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.

1.5 **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.

1.6 **"Compensation"** means the amounts received by the Participant from the Employer during a Plan Year.

1.7 **"Dependent"** means any individual who qualifies as a dependent under an Insurance Contract for purposes of coverage under that Contract only or under Code Section 152 (as modified by Code Section 105(b)).

"Dependent" shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his/her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

1.8 **"Effective Date"** means January 1, 1990.

1.9 **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.1.

1.10 **"Eligible Employee"** means any Employee who has satisfied the provisions of Section 2.1.

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by

the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

1.11 **"Employee"** means any person who is employed by the Employer. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

1.12 **"Employer"** means DeKalb County Government and any other Employer (as defined in Section 1.2) which shall adopt this Plan; any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. DeKalb County Forest Preserve District is a Participating Employer who will adopt this Plan. In addition, where appropriate, the term Employer shall include any Participating, Affiliated or Adopting Employer.

1.13 **"Grace Period"** means, with respect to any Plan Year, the time period ending on the fifteenth day of the third calendar month after the end of such Plan Year, during which Medical Expenses and Employment-Related Dependent Care Expenses incurred by a Participant will be deemed to have been incurred during such Plan Year.

1.14 **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit.

1.15 **"Insurance Premium Payment Plan"** means the plan of benefits contained in Section 4.1 of this Plan, which provides for the payment of Premium Expenses.

1.16 **"Insurer"** means any insurance company that underwrites a Benefit under this Plan.

1.17 **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.

1.18 **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.

1.19 **"Plan"** means this instrument, including all amendments thereto.

1.20 **"Plan Year"** means the 12-month period beginning January 1 and ending December 31. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

1.21 **"Premium Expenses" or "Premiums"** mean the Participant's cost for the Benefits described in Section 4.1.

1.22 **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured Benefit is elected, sub-accounts shall be established for each type of insured Benefit.

1.23 **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

1.24 **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.25 **"Spouse"** means "spouse" as defined in an Insurance Contract for purposes of coverage under that Contract only or the "spouse," as defined under Federal law, of a Participant, unless legally separated by court decree.

ARTICLE II PARTICIPATION

2.1 ELIGIBILITY

Any Eligible Employee shall be eligible to participate hereunder as of the date he satisfies the eligibility conditions for the Employer's group medical plan, the provisions of which are specifically incorporated herein by reference. However, any Eligible Employee who was a Participant in the Plan on the effective date of this amendment shall continue to be eligible to participate in the Plan.

2.2 EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee shall become a Participant effective as of the entry date under the Employer's group medical plan, the provisions of which are specifically incorporated herein by reference.

2.3 APPLICATION TO PARTICIPATE

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.4 hereof.

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to Section 2.2.

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

2.4 TERMINATION OF PARTICIPATION

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

- (a) **Termination of employment.** The Participant's termination of employment, subject to the provisions of Section 2.5;
- (b) **Death.** The Participant's death, subject to the provisions of Section 2.6; or
- (c) **Termination of the plan.** The termination of this Plan, subject to the provisions of Section 10.2.

2.5 TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his participation in the Benefit Options provided under Section 4.1 shall be governed in accordance with the following:

- (a) **Insurance Benefit.** With regard to Benefits which are insured, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid.
- (b) **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment related Dependent Care Expense reimbursements for claims incurred up to the date of termination and submitted within 90 days after termination, based on the level of the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- (c) **Health FSA.** With regard to the Health Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for expenses that were incurred during the portion of the Plan Year before the end of the period for which payments to the Health Flexible Spending Account have already been made for claims incurred up to the date of termination and submitted within 90 days after termination.
- (d) **Health FSA treatment.** In the event a Participant terminates his participation in the Health Flexible Spending Account during the Plan Year, if Salary Redirections are made other than on a pro rata basis, upon termination the Participant shall be entitled to a reimbursement for any Salary Redirection previously paid for coverage or benefits relating to the period after the date of the Participant's separation from service regardless of the Participant's claims or reimbursements as of such date.

2.6 DEATH

If a Participant dies, his participation in the Plan shall cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to each specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent.

ARTICLE III CONTRIBUTIONS TO THE PLAN

3.1 SALARY REDIRECTION

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article IV.

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

3.2 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

3.3 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year. In the event Salary Redirections to the Health Flexible Spending Account are not made on a pro rata basis, upon termination of participation, a Participant may be entitled to a refund of such Salary Redirections pursuant to Section 2.5.

ARTICLE IV BENEFITS

4.1 BENEFIT OPTIONS

Each Participant may elect any one or more of the following optional Benefits:

- (1) Health Flexible Spending Account
- (2) Dependent Care Flexible Spending Account
- (3) Health Savings Account Benefit

In addition, except for the Health Savings Account Benefit, each Participant shall have a sufficient portion of his Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

- (4) Health Insurance Benefit

4.2 HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case Article VI shall apply.

4.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case Article VII shall apply.

4.4 HEALTH INSURANCE BENEFIT

(a) **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Insurance Contract for the Participant, his or her Spouse, and his or her Dependents.

(b) **Employer selects contracts.** The Employer may select suitable health Insurance Contracts for use in providing this health insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Insurance Contract shall be determined therefrom, and such Insurance Contract shall be incorporated herein by reference.

4.5 HEALTH SAVINGS ACCOUNT BENEFIT

Each Participant may elect to have a portion of his Salary Redirections contributed to a Health Savings Account, as defined in Code Section 223. The amounts contributed shall be subject to the terms of the Health Savings Account as established.

4.6 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.

(b) **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his non-taxable Benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

ARTICLE V PARTICIPANT ELECTIONS

5.1 INITIAL ELECTIONS

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his effective date of participation pursuant to Section 2.2.

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

5.2 SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form to be provided by the Administrator, which spending account Benefit options he wishes to select. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

(a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;

(b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;

(c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

5.3 FAILURE TO ELECT

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

5.4 CHANGE IN STATUS

(a) **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains or loses eligibility for coverage, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Regardless of the consistency requirement, if the individual, the individual's Spouse, or Dependent becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

- (1) **Legal Marital Status:** events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
- (2) **Number of Dependents:** Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
- (3) **Employment Status:** Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
- (4) **Dependent satisfies or ceases to satisfy the eligibility requirements:** An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
- (5) **Residency:** A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and IRS Notice 2010-38, shall qualify as a change in status.

(b) **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for accident or health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

(c) **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) ("order") resulting from a divorce, legal separation, annulment, or change in legal custody which requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):

(1) The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or

(2) The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan and such coverage is actually provided.

(d) **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

(e) **Cost increase or decrease.** If the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

(f) **Loss of coverage.** If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.

(g) **Addition of a new benefit.** If, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.

(h) **Loss of coverage under certain other plans.** A Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

(i) **Change of coverage due to change under certain other plans.** A Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse's, former Spouse's or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse's, former Spouse's or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse's, former Spouse's or Dependent's employer.

(j) **Change in dependent care provider.** A Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in the dependent care provider. The availability of dependent care services from a new childcare provider is similar to a new benefit package option becoming available. A cost change is

allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).

(k) **Health FSA cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

(l) **Health Savings Account changes.** With regard to the Health Savings Account Benefit specified in Section 4.5, a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

ARTICLE VI HEALTH FLEXIBLE SPENDING ACCOUNT

6.1 ESTABLISHMENT OF PLAN

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

6.2 DEFINITIONS

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

(a) **"Health Flexible Spending Account"** means the account established for Participants pursuant to this Plan to which part of their Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents may be reimbursed.

(b) **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:

- (1) one of the 5 highest paid officers;
- (2) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
- (3) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).

(c) **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant may not be reimbursed for the cost of any medicine or drug that is not "prescribed" within the meaning of Code Section 106(f) or is not insulin.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or Dependent.

A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).

(d) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

6.3 FORFEITURES

The amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 6.7 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason, subject to Section 8.2.

6.4 LIMITATION ON ALLOCATIONS

(a) Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary reductions that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is \$2,500, as adjusted for increases in the cost of living in accordance with Code Section 125(i)(2).

(b) **Cost of Living Adjustment.** In no event shall the amount of salary redirections on the Health Flexible Spending Account exceed \$2,500 as adjusted by law. Such amount shall be adjusted for increases in the cost-of-living in accordance with Code Section 125(i)(2). The cost-of-living adjustment in effect for a calendar year applies to any Plan Year beginning with or within such calendar year. The dollar increase in effect on January 1 of any calendar year shall be effective for the Plan Year beginning with or within such calendar year. For any short Plan Year, the limit shall be an amount equal to the limit for the calendar year in which the Plan Year begins multiplied by the ratio obtained by dividing the number of full months in the short Plan Year by twelve (12).

(c) **Participation in Other Plans.** All employers that are treated as a single employer under Code Sections 414(b), (c), or (m), relating to controlled groups and affiliated service groups, are treated as a single employer for purposes of the \$2,500 limit. If a Participant participates in multiple cafeteria plans offering health flexible spending accounts maintained by members of a controlled group or affiliated service group, the Participant's total Health Flexible Spending Account contributions under all of the cafeteria plans are limited to \$2,500 (as adjusted). However, a Participant employed by two or more employers that are not members of the same controlled group may elect up to \$2,500 (as adjusted) under each Employer's Health Flexible Spending Account.

(d) **Grace Period.** Payment of expenses from a previous year in the first months of the next Plan Year, the \$2,500 limit applies to the Plan Year including the Grace Period. Amounts carried into the next Plan Year as part of the Grace Period shall not affect the limit for that next Plan Year.

6.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.

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

6.6 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Health Flexible Spending Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

6.7 HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS

(a) **Expenses must be incurred during Plan Year.** All Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year including the Grace Period shall be reimbursed during the Plan Year subject to Section 2.5, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

(b) **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his Spouse or Dependents.

(c) **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time of incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

(d) **Grace Period.** Notwithstanding anything in this Section to the contrary, Medical Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.

(e) **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Grace Period, those Medical Expense claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Medical Expenses must be submitted within 90 days after termination of employment.

6.8 DEBIT AND CREDIT CARDS

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Medical Expenses, subject to the following terms:

(a) **Card only for medical expenses.** Each Participant issued a card shall certify that such card shall only be used for Medical Expenses. The Participant shall also certify that any Medical Expense paid with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.

(b) **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued for each Plan Year the Participant remains a Participant in the Health Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant has a change in status that results in the Participant's withdrawal from the Health Flexible Spending Account.

(c) **Maximum dollar amount available.** The dollar amount of coverage available on the card shall be the amount elected by the Participant for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth in Section 6.4.

(d) **Only available for use with certain service providers.** The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator following IRS guidelines.

(e) **Card use.** The cards shall only be used for Medical Expense purchases at these providers, including, but not limited to, the following:

- (1) Co-payments for doctor and other medical care;
- (2) Purchase of drugs prescribed by a health care provider, including, if permitted by the Administrator, over-the-counter medications as allowed under IRS regulations;
- (3) Purchase of medical items such as eyeglasses, syringes, crutches, etc.

(f) **Substantiation.** Such purchases by the cards shall be subject to substantiation by the Administrator, usually by submission of a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation and substantiation.

(g) **Correction methods.** If such purchase is later determined by the Administrator to not qualify as a Medical Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.

- (1) Repayment of the improper amount by the Participant;
- (2) Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal or state law;
- (3) Claims substitution or offset of future claims until the amount is repaid; and

- (4) if subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

ARTICLE VII DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

7.1 ESTABLISHMENT OF ACCOUNT

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

7.2 DEFINITIONS

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

(a) **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.

(b) **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.

(c) **"Employment-Related Dependent Care Expenses"** means the amounts paid for expenses of a Participant for those services which if paid by the Participant would be considered employment related expenses under Code Section 21(b)(2). Generally, they shall include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

(1) If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section 7.2(d)(1) (or deemed to be, as described in Section 7.2(d)(1) pursuant to Section 7.2(d)(3)), or for a Qualifying Dependent as defined in Section 7.2(d)(2) (or deemed to be, as described in Section 7.2(d)(2) pursuant to Section 7.2(d)(3)) who regularly spends at least 8 hours per day in the Participant's household;

(2) If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and

(3) Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid or incurred to a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.

(d) **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,

(1) a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;

(2) a Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or

(3) a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).

(e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

7.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

7.4 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the portion of Cafeteria Plan Benefit Dollars that he has elected to apply toward his Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

7.5 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Participant pursuant to Section 7.12 hereof.

7.6 ALLOWABLE DEPENDENT CARE REIMBURSEMENT

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

7.7 ANNUAL STATEMENT OF BENEFITS

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under Section 7.6 during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

7.8 FORFEITURES

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.12 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

7.9 LIMITATION ON PAYMENTS

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

7.10 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination may not occur under Code Section 129(d).

(b) **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of the stock or of the capital or profits interest in the Employer.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination may not occur in violation of Code Section 129 it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

7.11 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

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

- (a) The Dependent or Dependents for whom the services were performed;
- (b) The nature of the services performed for the Participant, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Participant;
- (d) If the services are being performed by a child of the Participant, the age of the child;
- (e) A statement as to where the services were performed;
- (f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- (g) If the services were being performed in a day care center, a statement:
 - (1) that the day care center complies with all applicable laws and regulations of the state of residence,
 - (2) that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
 - (3) of the amount of fee paid to the provider.
- (h) If the Participant is married, a statement containing the following:
 - (1) the Spouse's salary or wages if he or she is employed, or
 - (2) if the Participant's Spouse is not employed, that
 - (i) he or she is incapacitated, or
 - (ii) he or she is a full-time student attending an educational institution and the months during the year which he or she attended such institution.
- (i) **Grace Period.** Notwithstanding anything in this Section to the contrary, Employment-Related Dependent Care Expenses incurred during the Grace Period, up to the remaining account balance, shall also be deemed to have been incurred during the Plan Year to which the Grace Period relates.
- (j) **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Grace Period, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for reimbursement must be submitted within 90 days after termination of employment.

ARTICLE VIII BENEFITS AND RIGHTS

8.1 CLAIM FOR BENEFITS

- (a) **Insurance claims.** Any claim for Benefits underwritten by Insurance Contract(s) shall be made to the Insurer. If the Insurer denies any claim, the Participant or beneficiary shall follow the Insurer's claims review procedure.
- (b) **Dependent Care Flexible Spending Account or Health Flexible Spending Account claims.** Any claim for Dependent Care Flexible Spending Account or Health Flexible Spending Account Benefits shall be made to the Administrator. For the Health Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Grace Period, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Medical Expenses must be submitted within 90 days after termination of employment. For the Dependent Care Flexible Spending Account, if a Participant fails to submit

a claim within 90 days after the end of the Grace Period, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for reimbursement must be submitted within 90 days after termination of employment. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth:

- (1) specific references to the pertinent Plan provisions on which the denial is based;
- (2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and
- (3) an explanation of the Plan's claim procedure.

(c) **Appeal.** Within 60 days after receipt of the above material, the claimant shall have a reasonable opportunity to appeal the claim denial to the Administrator for a full and fair review. The claimant or his duly authorized representative may:

- (1) request a review upon written notice to the Administrator;
- (2) review pertinent documents; and
- (3) submit issues and comments in writing.

(d) **Review of appeal.** A decision on the review by the Administrator will be made not later than 60 days after receipt of a request for review, unless special circumstances require an extension of time for processing (such as the need to hold a hearing), in which event a decision should be rendered as soon as possible, but in no event later than 120 days after such receipt. The decision of the Administrator shall be written and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, with specific references to the pertinent Plan provisions on which the decision is based.

(e) **Forfeitures.** Any balance remaining in the Participant's Health Flexible Spending Account or Dependent Care Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year and Grace Period (if applicable) shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6.3 or Section 7.8, whichever is applicable, unless the Participant had made a claim for such Plan Year, in writing, which has been denied or is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

8.2 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan. No amounts attributable to the Health Savings Account shall be subject to the benefit plan surplus.

ARTICLE IX ADMINISTRATION

9.1 PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

If the Employer elects, the Employer shall appoint one or more Administrators. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer or be removed by the Employer by delivery of written notice of removal, to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

- (a) To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- (b) To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- (c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;
- (d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- (e) To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;
- (f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- (g) To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such shall be paid if the Administrator decides in its discretion that the applicant is entitled to them. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;
- (h) To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

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

9.2 EXAMINATION OF RECORDS

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

9.3 PAYMENT OF EXPENSES

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

9.4 INSURANCE CONTROL CLAUSE

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

9.5 INDEMNIFICATION OF ADMINISTRATOR

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

**ARTICLE X
AMENDMENT OR TERMINATION OF PLAN**

10.1 AMENDMENT

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

10.2 TERMINATION

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Insurance Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such fund shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

**ARTICLE XI
MISCELLANEOUS**

11.1 PLAN INTERPRETATION

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 11.12.

11.2 GENDER AND NUMBER

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

11.3 WRITTEN DOCUMENT

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

11.4 EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

11.5 PARTICIPANT'S RIGHTS

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

11.6 ACTION BY THE EMPLOYER

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

11.7 EMPLOYER'S PROTECTIVE CLAUSES

(a) **Insurance purchase.** Upon the failure of either the Participant or the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.

(b) **Validity of insurance contract.** The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

11.8 NO GUARANTEE OF TAX CONSEQUENCES

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

11.9 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

11.10 FUNDING

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11.11 GOVERNING LAW

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

11.12 SEVERABILITY

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

11.13 CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

11.14 FAMILY AND MEDICAL LEAVE ACT (FMLA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

11.15 HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

11.16 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

11.17 COMPLIANCE WITH HIPAA PRIVACY STANDARDS

(a) **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

(b) **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about

the past, present or future physical or mental health or condition of an individual, including genetic information and information about treatment or payment for treatment.

(c) **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Genetic information will not be used or disclosed for underwriting purposes.

(d) **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are designated and authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

(2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy official. The privacy official shall take appropriate action, including:

(i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

(ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

(iii) mitigation of any harm caused by the breach, to the extent practicable; and

(iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

(e) **Certification.** The Employer must provide certification to the Plan that it agrees to:

(1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

(2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

(3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;

(4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

(5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;

(6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

(7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;

(8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;

(9) If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

- (10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

11.18 COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

(a) **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.

(b) **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.

(c) **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 11.17.

11.19 MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act and ERISA Section 712.

11.20 GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

11.21 WOMEN'S HEALTH AND CANCER RIGHTS ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

11.22 NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

IN WITNESS WHEREOF, this Plan document is hereby executed this _____ day of _____.

DeKalb County Government

By _____
EMPLOYER

EXHIBIT B

**DEKALB COUNTY
CAFETERIA PLAN**

SUMMARY PLAN DESCRIPTION

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**DEKALB COUNTY
CAFETERIA PLAN****INTRODUCTION**

We have amended the "Flexible Benefits Plan" that we previously established for you and other eligible employees. Under this Plan, you will be able to choose among certain benefits that we make available. The benefits that you may choose are outlined in this Summary Plan Description. We will also tell you about other important information concerning the amended Plan, such as the rules you must satisfy before you can join and the laws that protect your rights.

One of the most important features of our Plan is that the benefits being offered are generally ones that you are already paying for, but normally with money that has first been subject to income and Social Security taxes. Under our Plan, these same expenses will be paid for with a portion of your pay before Federal income or Social Security taxes are withheld. This means that you will pay less tax and have more money to spend and save.

Read this Summary Plan Description carefully so that you understand the provisions of our amended Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the legal Plan document, which governs the operation of the Plan. The Plan document is written in much more technical and precise language. If the non-technical language in this SPD and the technical, legal language of the Plan document conflict, the Plan document always governs. Also, if there is a conflict between an insurance contract and either the Plan document or this Summary Plan Description, the insurance contract will control. If you wish to receive a copy of the legal Plan document, please contact the Administrator.

This SPD describes the current provisions of the Plan which are designed to comply with applicable legal requirements. The Plan is subject to federal laws, such as the Internal Revenue Code and other federal and state laws which may affect your rights. The provisions of the Plan are subject to revision due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. We may also amend or terminate this Plan. If the provisions of the Plan that are described in this SPD change, we will notify you.

We have attempted to answer most of the questions you may have regarding your benefits in the Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other plan representative). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information About the Plan."

**I
ELIGIBILITY****1. When can I become a participant in the Plan?**

Before you become a Plan member (referred to in this Summary Plan Description as a "Participant"), there are certain rules which you must satisfy. First, you must meet the eligibility requirements and be an active employee. After that, the next step is to actually join the Plan on the "entry date" that we have established for all employees. The "entry date" is defined in Question 3 below. You will also be required to complete certain application forms before you can enroll in the Health Flexible Spending Account or Dependent Care Flexible Spending Account.

2. What are the eligibility requirements for our Plan?

You will be eligible to join the Plan once you have satisfied the conditions for coverage under our group medical plan. Of course, if you were already a participant before this amendment, you will remain a participant.

3. When is my entry date?

You can join the Plan on the same day you can enter our group medical plan.

4. What must I do to enroll in the Plan?

Before you can join the Plan, you must complete an application to participate in the Plan. The application includes your personal choices for each of the benefits which are being offered under the Plan. You must also authorize us to set some of your earnings aside in order to pay for the benefits you have elected.

However, if you are already covered under any of the insured benefits, you will automatically participate in this Plan to the extent of your premiums unless you elect not to participate in this Plan.

II OPERATION

1. How does this Plan operate?

Before the start of each Plan Year, you will be able to elect to have some of your upcoming pay contributed to the Plan. These amounts will be used to pay for the benefits you have chosen. The portion of your pay that is paid to the Plan is not subject to Federal income or Social Security taxes. In other words, this allows you to use tax-free dollars to pay for certain kinds of benefits and expenses which you normally pay for with out-of-pocket, taxable dollars. However, if you receive a reimbursement for an expense under the Plan, you cannot claim a Federal income tax credit or deduction on your return. (See the Article entitled "General Information About Our Plan" for the definition of "Plan Year.")

III CONTRIBUTIONS

1. How much of my pay may the Employer redirect?

Each year, we will automatically contribute on your behalf enough of your compensation to pay for the insurance coverage provided unless you elect not to receive any or all of such coverage. You may also elect to have us contribute on your behalf enough of your compensation to pay for any other benefits that you elect under the Plan. These amounts will be deducted from your pay over the course of the year.

2. What happens to contributions made to the Plan?

Before each Plan Year begins, you will select the benefits you want and how much of the contributions should go toward each benefit. It is very important that you make these choices carefully based on what you expect to spend on each covered benefit or expense during the Plan Year. Later, they will be used to pay for the expenses as they arise during the Plan Year.

3. When must I decide which accounts I want to use?

You are required by Federal law to decide before the Plan Year begins, during the election period (defined below). You must decide two things. First, which benefits you want and, second, how much should go toward each benefit.

If you are already covered by any of the insured benefits offered by this Plan, you will automatically become a Participant to the extent of the premiums for such insurance unless you elect, during the election period (defined below), not to participate in the Plan.

4. When is the election period for our Plan?

You will make your initial election on or before your entry date. (You should review Section I on Eligibility to better understand the eligibility requirements and entry date.) Then, for each following Plan Year, the election period is established by the Administrator and applied uniformly to all Participants. It will normally be a period of time prior to the beginning of each Plan Year. The Administrator will inform you each year about the election period. (See the Article entitled "General Information About Our Plan" for the definition of Plan Year.)

5. May I change my elections during the Plan Year?

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections. You are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the change in status. Currently, Federal law considers the following events to be a change in status:

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance; and
- A change in the place of residence of you, your spouse or dependent that would lead to a change in status, such as moving out of a coverage area for insurance.

In addition, if you are participating in the Dependent Care Flexible Spending Account, then there is a change in status if your dependent no longer meets the qualifications to be eligible for dependent care.

However, with respect to the Health Savings Account, you may modify or revoke your elections without having to have a change in status.

There are detailed rules on when a change in election is deemed to be consistent with a change in status. In addition, there are laws that give you rights to change health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, then you may revoke your elections and elect to receive on a prospective basis coverage under another plan with similar coverage. In addition, if we add a new coverage option or eliminate an existing option, you may elect the newly-added option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse's, former spouse's or dependent's employer.

These rules on change due to cost or coverage do not apply to the Health Flexible Spending Account, and you may not change your election to the Health Flexible Spending Account if you make a change due to cost or coverage for insurance or if you decide to participate in the Health Savings Account.

You may not change your election under the Dependent Care Flexible Spending Account if the cost change is imposed by a dependent care provider who is your relative.

6. May I make new elections in future Plan Years?

Yes, you may. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the election period before a new Plan Year begins, we will assume you want your elections for insured benefits only to remain the same and you will not be considered a Participant for the non-insured benefit options under the Plan for the upcoming Plan Year.

IV BENEFITS

1. What benefits are offered under the Plan?

Under our Plan, you can pay for the following benefits or expenses during the year:

2. Health Flexible Spending Account

The Health Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code which are not covered by our insured medical plan and save taxes at the same time. The Health Flexible Spending Account allows you to be reimbursed by the Employer for expenses incurred by you and your dependents.

Drug costs, including insulin, may be reimbursed.

You may be reimbursed for "over the counter" drugs only if those drugs are prescribed for you. You may not, however, be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long-term care expenses. A list of covered expenses is available from the Administrator.

The most that you can contribute to your Health Flexible Spending Account each Plan Year is \$2500. After 2014, the dollar limit may increase for cost of living adjustments.

In order to be reimbursed for a health care expense, you must submit to the Administrator an itemized bill from the service provider. We will also provide you with a debit or credit card to use to pay for medical expenses. The Administrator will provide you with further details. Amounts reimbursed from the Plan may not be claimed as a deduction on your personal income tax return. Reimbursement from the fund shall be paid at least once a month. Expenses under this Plan are treated as being "incurred" when you are provided with the care that gives rise to the expenses, not when you are formally billed or charged, or you pay for the medical care.

You may be reimbursed for expenses for any child until the end of the calendar year in which the child reaches age 26. A child is a natural child, stepchild, foster child, adopted child, or a child placed with you for adoption. If a child gains or regains eligibility due to these new rules, that qualifies as a change in status to change coverage.

Newborns' and Mothers' Health Protection Act: Group health plans generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Women's Health and Cancer Rights Act: This plan, as required by the Women's Health and Cancer Rights Act of 1998, will reimburse up to plan limits for benefits for mastectomy-related services including reconstruction and surgery to achieve symmetry between the breasts, prostheses, and complications resulting from a mastectomy (including lymphedema). Contact your Plan Administrator for more information.

3. Dependent Care Flexible Spending Account

The Dependent Care Flexible Spending Account enables you to pay for out-of-pocket, work-related dependent day-care cost with pre-tax dollars. If you are married, you can use the account if you and your spouse both work or, in some situations, if your spouse goes to school full-time. Single employees can also use the account.

An eligible dependent is someone for whom you can claim expenses on Federal Income Tax Form 2441 "Credit for Child and Dependent Care Expenses." Children must be under age 13. Other dependents must be physically or mentally unable to care for themselves. Dependent Care arrangements which qualify include:

- (a) A Dependent (Day) Care Center, provided that if care is provided by the facility for more than six individuals, the facility complies with applicable state and local laws;
- (b) An Educational Institution for pre-school children. For older children, only expenses for non-school care are eligible; and
- (c) An "Individual" who provides care inside or outside your home: The "Individual" may not be a child of yours under age 19 or anyone you claim as a dependent for Federal tax purposes.

You should make sure that the dependent care expenses you are currently paying for qualify under our Plan.

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Generally, your reimbursements may not exceed the lesser of: (a) \$5,000 (if you are married filing a joint return or you are head of a household) or \$2,500 (if you are married filing separate returns); (b) your taxable compensation; (c) your spouse's actual or deemed earned income (a spouse who is a full time student or incapable of caring for himself/herself has a monthly earned income of \$250 for one dependent or \$500 for two or more dependents).

Also, in order to have the reimbursements made to you from this account be excludable from your income, you must provide a statement from the service provider including the name, address, and in most cases, the taxpayer identification number of the service provider on your tax form for the year, as well as the amount of such expense as proof that the expense has been incurred. In addition, Federal tax laws permit a tax credit for certain dependent care expenses you may be paying for even if you are not a Participant in this Plan. You may save more money if you take advantage of this tax credit rather than using the Dependent Care Flexible Spending Account under our Plan. Ask your tax adviser which is better for you.

4. Premium Expense Account

A Premium Expense Account allows you to use tax-free dollars to pay for certain premium expenses under various insurance programs that we offer you. These premium expenses include:

- Health care premiums under our insured group medical plan.

Under our Plan, we will establish sub-accounts for you for each different type of insurance coverage that is available. Also, certain limits on the amount of coverage may apply.

The Administrator may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described above. We will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment, are no longer eligible under the terms of any insurance policies, or when insurance terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

5. May I direct Plan contributions to my Health Savings Account?

Yes. Any monies that you do not apply toward available benefits can be contributed to your Health Savings Account, which enables you to pay for expenses which are not covered by our insured medical plan and save taxes at the same time. Please see your Plan Administrator for further details.

V BENEFIT PAYMENTS

1. When will I receive payments from my accounts?

During the course of the Plan Year, you may submit requests for reimbursement of expenses you have incurred. Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. The Administrator will provide you with acceptable forms for submitting these requests for reimbursement. If the request qualifies as a benefit or expense that the Plan has agreed to pay, you will receive a reimbursement payment soon thereafter. Remember, these reimbursements which are made from the Plan are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes. Requests for payment of insured benefits should be made directly to the insurer. You will only be reimbursed from the Dependent Care Flexible Spending Account to the extent that there are sufficient funds in the Account to cover your request.

2. What happens if I don't spend all Plan contributions during the Plan Year?

If you have not spent all the amounts in your Health Flexible Spending Account or Dependent Care Flexible Spending Account by the end of the Plan Year, you may continue to incur claims for expenses during the "Grace Period." The "Grace Period" extends 2 1/2 months after the end of the Plan Year, during which time you can continue to incur claims and use up all amounts remaining in your Health Flexible Spending Account or Dependent Care Flexible Spending Account.

Any monies left at the end of the Plan Year and the Grace Period will be forfeited, except for amounts contributed to your Health Savings Account. Obviously, qualifying expenses that you incur late in the Plan Year or during the Grace Period for which you seek reimbursement after the end of such Plan Year and Grace Period will be paid first before any amount is forfeited. For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Grace Period. For the Dependent Care Flexible Spending Account, you must submit claims no later than 90 days after the end of the Grace Period. Because it is possible that you might forfeit amounts in the Plan if you do not fully use the contributions that have been made, it is important that you decide how much to place in each account carefully and conservatively. Remember, you must decide which benefits you want to contribute to and how much to place in each account before the Plan Year begins. You want to be as certain as you can that the amount you decide to place in each account will be used up entirely.

3. Family and Medical Leave Act (FMLA)

If you take leave under the Family and Medical Leave Act, you may revoke or change your existing elections for health insurance and the Health Flexible Spending Account. If your coverage in these benefits terminates, due to your revocation of the benefit while on leave or due to your non-payment of contributions, you will be permitted to reinstate coverage for the remaining part of the Plan Year upon your return. For the Health Flexible Spending Account, you may continue your coverage or you may revoke your coverage and resume it when you return. You can resume your coverage at its original level and make payments for the time that you are on leave. For example, if you elect \$1,200 for the year and are out on leave for 3 months, then return and elect to resume your coverage at that level, your remaining payments will be increased to cover the difference - from \$100 per month to \$150 per month. Alternatively your maximum amount will be reduced proportionately for the time that you were gone. For example, if you elect \$1,200 for the year and are out on leave for 3 months, your amount will be reduced to \$900. The expenses you incur during the time you are not in the Health Flexible Spending Account are not reimbursable.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage, you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

4. Uniformed Services Employment and Reemployment Rights Act (USERRA)

If you are going into or returning from military service, you may have special rights to health care coverage under your Health Flexible Spending Account under the Uniformed Services Employment and Reemployment Rights Act of 1994. These rights can include extended health care coverage. If you may be affected by this law, ask your Administrator for further details.

5. What happens if I terminate employment?

If you terminate employment during the Plan Year, your right to benefits will be determined in the following manner:

- (a) You will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.
- (b) You will still be able to request reimbursement for qualifying dependent care expenses incurred prior to your date of termination from the balance remaining in your dependent care account at the time of termination of employment. However, no

further salary redirection contributions will be made on your behalf after you terminate. You must submit claims within 90 days after termination.

(c) Your participation in the Health Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit claims for health care expenses that were incurred before the end of the period for which payments to the Health Flexible Spending Account have already been made. You must submit claims within 90 days after termination.

(d) Your Health Savings Account amounts will remain yours even after your termination of employment.

6. Will my Social Security benefits be affected?

Your Social Security benefits may be slightly reduced because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as our contribution to Social Security on your behalf.

VI HIGHLY COMPENSATED AND KEY EMPLOYEES

1. Do limitations apply to highly compensated employees?

Under the Internal Revenue Code, highly compensated employees and key employees generally are Participants who are officers, shareholders or highly paid. You will be notified by the Administrator each Plan Year whether you are a highly compensated employee or a key employee.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. Federal tax laws state that a plan will be considered to unfairly favor the key employees if they as a group receive more than 25% of all of the nontaxable benefits provided for under our Plan.

Plan experience will dictate whether contribution limitations on highly compensated employees or key employees will apply. You will be notified of these limitations if you are affected.

VII PLAN ACCOUNTING

1. Periodic Statements

The Administrator will provide you with a statement of your account periodically during the Plan Year that shows your account balance. It is important to read these statements carefully so you understand the balance remaining to pay for a benefit. Remember, you want to spend all the money you have designated for a particular benefit by the end of the Plan Year.

VIII GENERAL INFORMATION ABOUT OUR PLAN

This Section contains certain general information which you may need to know about the Plan.

1. General Plan Information

DeKalb County Cafeteria Plan is the name of the Plan.

Your Employer has assigned Plan Number 502 to your Plan.

The provisions of your amended Plan become effective on January 1, 2016. Your Plan was originally effective on January 1, 1990.

Your Plan's records are maintained on a twelve-month period of time. This is known as the Plan Year. The Plan Year begins on January 1 and ends on December 31.

2. Employer Information

Your Employer's name, address, and identification number are:

DeKalb County Government
200 N. Main
Sycamore, Illinois 60178
36-6006548

The Plan allows other employers to adopt its provisions. You or your beneficiaries may examine or obtain a complete list of employers, if any, who have adopted your Plan by making a written request to the Administrator.

Another Employer who has adopted the provisions of the Plan is:

DeKalb County Forest Preserve District
200 N. Main
Sycamore, IL 60178
36-6009176

3. Plan Administrator Information

The name, address and business telephone number of your Plan's Administrator are:

DeKalb County Government
200 N. Main
Sycamore, Illinois 60178
(815) 895-1635

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

4. Service of Legal Process

The name and address of the Plan's agent for service of legal process are:

DeKalb County Government
200 N. Main
Sycamore, Illinois 60178

5. Type of Administration

The type of Administration is Employer Administration.

6. Claims Submission

Claims for expenses should be submitted to:

DeKalb County Government
200 N. Main
Sycamore, Illinois 60178

IX ADDITIONAL PLAN INFORMATION

1. Claims Process

You should submit all reimbursement claims during the Plan Year. For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Grace Period. However, if you terminate employment during the Plan Year, you must submit your Health Flexible Spending Account claims within 90 days after your termination of employment. For the Dependent Care Flexible Spending Account, you must submit claims no later than 90 days after the end of the Grace Period. However, if you terminate employment during the Plan Year, you must submit your Dependent Care Flexible Spending Account claims within 90 days after your termination of employment. Any claims submitted after that time will not be considered.

Claims that are insured will be handled in accordance with procedures contained in the insurance policies. All other general requests should be directed to the Administrator of our Plan. If a dependent care or medical expense claim under the Plan is denied in whole or in part, you or your beneficiary will receive written notification. The notification will include the reasons for the denial, with reference to the specific provisions of the Plan on which the denial was based, a description of any additional information needed to process the claim and an explanation of the claims review procedure. Within 60 days after denial, you or your beneficiary may submit a written request for reconsideration of the denial to the Administrator.

Any such request should be accompanied by documents or records in support of your appeal. You or your beneficiary may review pertinent documents and submit issues and comments in writing. The Administrator will review the claim and provide, within 60 days, a written response to the appeal. (This period may be extended an additional 60 days under certain circumstances.) In this response, the Administrator will explain the reason for the decision, with specific reference to the provisions of the Plan on which the decision is based. The Administrator has the exclusive right to interpret the appropriate plan provisions. Decisions of the Administrator are conclusive and binding.

**X
SUMMARY**

The money you earn is important to you and your family. You need it to pay your bills, enjoy recreational activities and save for the future. Our flexible benefits plan will help you keep more of the money you earn by lowering the amount of taxes you pay. The Plan is the result of our continuing efforts to find ways to help you get the most for your earnings.

If you have any questions, please contact the Administrator.

EXHIBIT C

SUPPLEMENTAL PARTICIPATION AGREEMENT

A Participation Agreement made and entered into this ____ day of _____, between DeKalb County Forest Preserve District (hereinafter referred to as the "Participating Employer"), and DeKalb County Government (hereinafter referred to as the "Employer").

WHEREAS, there exists a Cafeteria Plan entered into on the ____ day of _____, namely the DeKalb County Cafeteria Plan, called the "Plan," established by the Employer (a copy being attached hereto as Exhibit "A" and made a part hereof by reference); and

WHEREAS, the Plan provides that any other Participating Employer may, with the consent of the Employer, adopt the Plan and participate therein by a properly executed document evidencing said intent of said Participating Employer;

NOW, THEREFORE, the Participating Employer hereby becomes a party to the Plan, effective the ____ day of _____, and the Employer hereby consents to such adoption and participation upon the following terms:

- (1) Wherever a right or obligation is imposed upon the Employer by the terms of the Plan, the same shall extend to the Participating Employer as the "Employer" under the Plan and shall be separate and distinct from that imposed upon the Employer. It is the intention of the parties that the Participating Employer shall be a party to the Plan and treated in all respects as the Employer thereunder, with its employees to be considered as the Employees or Participants, as the case may be, thereunder. However, the participation of the Participating Employer in the Plan shall in no way diminish, augment, modify, or in any way affect the rights and duties of the Employer, its Employees, or Participants, under the Plan.
- (2) The execution of this Agreement by this Participating Employer shall be construed as the adoption of the Plan in every respect as if said Plan had this date been executed by the Participating Employer, except as otherwise expressly provided herein or in any amendment that may subsequently be adopted hereto.
- (3) All actions required by the Plan to be taken by the Employer shall be effective with respect to the Participating Employer if taken by the Employer, and the Participating Employer hereby irrevocably designates the Employer as its agent for such purposes.

IN WITNESS WHEREOF, the Participating Employer and the Employer have caused this Supplemental Participation Agreement to be executed in their respective names on the day and date first above written.

Signed, sealed, and delivered in the presence of:

DeKalb County Forest Preserve District

By _____
PARTICIPATING EMPLOYER

DeKalb County Government

By _____
EMPLOYER

**DEKALB COUNTY
FOREST PRESERVE DISTRICT
October 21, 2015**

AGENDA

1. Roll Call
2. Approval of Minutes
3. Approval of Agenda
4. Persons to be Heard from the Floor
5. Standing Committee Report
 - a. **Resolution FP-R2015-04:** Land Acquisition. *The DeKalb County Forest Preserve District Commissioners do hereby approve the land acquisition of approximately 1.3 acres to make the land connection from Prairie Oaks Forest Preserve to the Conro Land and to preserve the public land for recreation, environmental, education, and habitat preservation in the total amount of \$15,600.00. Committee Action: Moved by Mrs. Haji-Sheikh, seconded by Mr. Brown and moved unanimously.*
 - b. **Claims to be Paid in October 2015:** Move to approve the payment of claims for this month, and the off cycle claims paid during the previous month, in the amount of \$144,163.99.
6. Old Business
7. New Business
8. Adjournment

DeKalb County Forest Preserve District



RESOLUTION FP-R2015-04

WHEREAS, Mr. Carl Christensen has offered and agreed to sell approximately 1.3 acres of land adjacent to Prairie Oaks Forest Preserve, and

WHEREAS, this land makes a land connection to the 37 acre Conro acquisition approved by the Forest Preserve Commissioners on August 19th of 2015.

WHEREAS, Mr. Carl Christensen has agreed to sell the approximately 1.3 acres for \$12,000.00 per acre (\$15,600.00 total) and,

WHEREAS, the Forest Preserve Committee unanimously approved this acquisition.

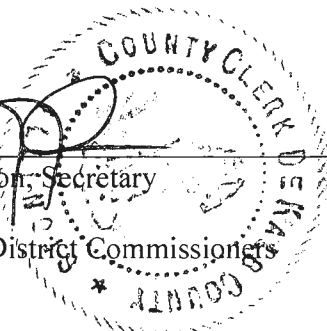
NOW, THEREFORE, BE IT RESOLVED, the DeKalb County Forest Preserve District Commissioners do hereby approve this land acquisition to make the land connection from Prairie Oaks Forest Preserve to the Conro land and to preserve public land for recreation, environmental education and habitat preservation.

APPROVED THIS 21ST DAY OF OCTOBER, 2015 A.D.

A handwritten signature in black ink, appearing to read "Mark Pietrowski", written over a horizontal line.

Mark Pietrowski, President
DeKalb County
Forest Preserve District Commissioners


ATTEST:

A handwritten signature in black ink, appearing to read "Douglas J. Johnson", written over a horizontal line.
Douglas J. Johnson, Secretary
DeKalb County
Forest Preserve District Commissioners



DeKalb County Government
 Information Management Office
 200 N Main St
 Sycamore, IL 60178

Conro Property

 37 acres - Conro Property



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