



WYOMING CENTRAL SCHOOL BOARD OF EDUCATION

September 11, 2025

Board Self Evaluation & Goal Setting Workshop @ 6:30 PM

REGULAR MEETING @ 7:00 PM

- I. Call to Order, Roll Call, Pledge of Allegiance
- II. Agenda: Additions or Deletions 1___ 2___
- III. Public Forum
- IV. Presentations
 - A. Annual Audit Report
 - B. Rick Timbs
- V. Board Discussion
- VI. Reports
 - A. President
 - B. Superintendent
 - C. Treasurer
- VIII. Consent Items 1___ 2___
 - A. Approve minutes of the 8/7/25 regular meeting and 8/25/25 special meeting 1___ 2___
 - B. Approve the STAR Reimbursement Forms for 2025-2026 1___ 2___
 - C. Approve Transportation Agreement between Wyoming CSD and Alexander CSD for 2025-2026 1___ 2___
 - D. Approve Flexible Benefits Plan Document Revised 10/01/25 1___ 2___
 - E. Accept Perry Rotary Donation 1___ 2___
 - F. Accept Annual Audit Report dated June 30, 2025 1___ 2___
- IX. Old Business
- X. New Business
- XI. Executive Session 1___ 2___
- XII. Personnel 1___ 2___
 - A. Substitute Appointments
 - 1. John Grover 1___ 2___
 - 2. Kristi Ewens 1___ 2___

3. Cedric Streb	1 ___	2 ___
B. Probationary Appointments		
C. Permanent Appointments		
D. Resignations		
E. Other:		
1. Approve \$84.30 as Rate of Pay for referees of modified sports.	1 ___	2 ___
2. Approve Leave of Absence dated 9/2/2025	1 ___	2 ___
3. Approve 8th grade class advisor	1 ___	2 ___
XIII. CPSE/CSE	1 ___	2 ___
XIV. Adjournment	1 ___	2 ___

Wyoming Central School

Wyoming, New York

Board of Education

August 7, 2025

6:45 PM

Public Hearing for Code of Conduct and School Safety Plan

A Public Hearing was held on August 7, 2025 at 6:45 pm in the school gym to present the Code of Conduct and District Wide School Safety and Health Emergency Plan for the 2025-2026 school year.

In attendance was the Superintendent, District Clerk, District Treasurer and Board of Education Members.

The hearing ended at 6:41 pm.

Respectfully submitted,

Nancy Norton, District Clerk

Wyoming Central School

Wyoming, New York

Board of Education

Regular Meeting

August 7, 2025

- Members present:** Kaitlyn Bush, Benjamin Chamberlain, Desiree Fioramonte, Barry True, Haley Tygart, Jordan Wetherwax
- Members absent:** Nicole White
- Others present:** Emily Herman, Joelle Stroud, Nancy Norton
- Guests:** Patrick Powers, Sarah and Josh Meeder, Laura Borycki
- I. Call to Order:** The meeting was called to order at 7:00 pm by Mr. Chamberlain, Board President.
- II. Approval of Agenda:** Resolved, the Board approves the agenda on motion by Mr. Chamberlain and second by Mrs. Tygart.
- Yes-6 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax
- No-0
- Motion approved.
- III. Public Forum:** Parents requesting transportation of modified football players to Alexander CSD.
- IV: Presentations:** None.
- V: Board Discussion:** None.
- VI: Reports:**
- A. President: None
 - B. Superintendent: Construction Update.
 - C. Treasurer – BAN financing received for the Capital Project.
- VII: Consent Items:** Resolved, the Board approves items A. – L. on motion by Mr. Chamberlain and second by Mr. True:
- A. Approve minutes of the 7/8/25 regular meeting
 - B. Approve Treasurer’s Report & Budget Transfers for June 2025
 - C. Approve to participate in the GLSW BOCES Cooperative Bid 2026-27

D. Approve Cornell Cooperative Extension of Wyoming County (CCEWC) and Wyoming CSD MOU

E. Approve Code of Conduct 2025-26

F. Approve District Wide School Safety and Health Emergency Plan 2025-26

G. Approve Wyoming CSD Professional Learning Plan 2021-2026 cycle

H. Approve Technology Plan 2025

I. Approve Board Self Evaluation & Goal Setting Workshop on 9/11/25 at 6:30 pm

J. Approve Tax Warrant for 2025-2026 fiscal year

K. Approve Section V Merger with Alexander Central School and Wyoming Central School for modified football

L. Approve Building Level Emergency Response Plan 2025

Yes-6 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax

No-0

Motion approved.

IX. Old Business

A. Resolved, the Board approves to transfer \$369,244 of unappropriated fund balance from the 2024-2025 fiscal year to the 2025 Vehicle, Machinery and Equipment Purchase Capital Reserve Fund at June 30, 2025 on motion by Mr. True and second by Mrs. Bush:

Yes-6 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax

No-0

Motion approved.

X. New Business

A. Resolved, the Board approves the 1st reading and waives the 2nd reading of Policy #5730 – Transportation of Students (Revised), on motion by Mr. Chamberlain and second by Mr. True:

Yes-6 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax

No-0

Motion approved.

XI. Executive Session

Resolved, the Board retired into executive session at 7:14 p.m. for the purpose of appointment of personnel on motion by Mr. Chamberlain and second by Mr. True:

Yes-6 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax

No-0

Motion approved.

The Board reconvened regular session at 7:31 p.m.

XII. Personnel

Resolved, the Board approves items A. – E. on motion by Mr. Chamberlain and second by Mrs. Fioramonte:

A. Substitute Appointments

1. Approve Nicole Forti, substitute nurse, at the rate of \$130/day

B. Probationary Appointments

1. Approve E. Giglia's salary of \$48,000 for the 2025-26 school year, as a probationary Special Education Teacher.

C. Permanent Appointments

D. Resignations

E. Other

1. Approve List of Bus Drivers/Aides for 2025-26 school year

Yes-6 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax

No-0

Motion approved.

XIII. CPSE/CSE

None.

XIV. Adjournment

Resolved, the Board approves to adjourn the meeting at 7:32 p.m. on motion by Mr. Chamberlain and second by Mr. True:

Yes-6 Bush, Chamberlain, Fioramonte, True, Tygart, Wetherwax

No-0

Motion approved.

Respectfully submitted,

Nancy Norton, District Clerk

WYOMING CENTRAL SCHOOL

WYOMING, NEW YORK

BOARD OF EDUCATION

SPECIAL MEETING

AUGUST 25, 2025

Members present: Kaitlyn Bush, Desiree Fioramonte, Barry True, Jordan Wetherwax

Members absent: Benjamin Chamberlain, Haley Tygart, Nicole White

Others present: Emily Herman, Nancy Norton

Others excused: Joelle Stroud

Guests: None.

Call to Order: The meeting was called to order by the District Clerk at 7:00 p.m.

Appointment of President Pro-Temp: Resolved, the Board approves Mrs. Bush as President Pro-Temp on motion by Mr. True and second by Mr. Wetherwax.

Yes-4 Bush, Fioramonte, True, Wetherwax

No-0

Motion approved.

New Business: None.

Executive Session: Resolved, the Board approves to retire into executive session at 7:02 p.m. for the purpose of personnel on motion by Mr. True and second by Mrs. Fioramonte.

Yes-4 Bush, Fioramonte, True, Wetherwax

No-0

Motion approved.

Out of Executive Session: The Board reconvened regular session at 7:04 p.m.

Personnel: Resolved, the Board approves items A. – B. on motion by Mr. True and second by Mr. Wetherwax:

A. Accept Karianne Santullo’s letter of resignation from her position as Second Grade Teacher and 8th Grade Advisor, effective 8/28/25.

B. Appoint Alyvia Yax to the following teaching position:

Position: Elementary Teacher Full-Time

Tenure Area: Elementary

Probationary Period: August 29, 2025 – August 2029

Certifications: Childhood Education (Grades 1-6)

Initial Certificate (Pending)

Starting Date: August 29, 2025

Salary: \$42,000

Yes-4 Bush, Fioramonte, True, Wetherwax

No-0

Motion approved.

Adjournment:

Resolved, the Board approves to adjourn the meeting at 7:05 p.m. on motion by Mr. True and second by Mrs. Fioramonte.

Yes-4 Bush, Fioramonte, True, Wetherwax

No-0

Motion approved.

Respectfully submitted,

Nancy Norton
District Clerk

Transportation Agreement Between Alexander CSD and Wyoming CSD 2025-2026

Both school districts will assist each other at no cost by transporting the other district's student(s) on certain established daily bus runs as agreed upon by their respective Transportation Supervisors as follows:

- Alexander will transport no Wyoming students during this school year.
- Wyoming will transport one Alexander student in the morning from Alexander Middle/High School to Attica Senior High School. Wyoming will not be responsible for transporting the student back to Alexander Middle/High School in the afternoon.
- In the event that the Wyoming Central School District is closed, the Wyoming Central School District will not be responsible for providing transportation for the Alexander student.

During the term of this agreement, both schools will:

- Maintain insurance coverage for their vehicles in accordance with the minimum requirements of the New York State Department of Transportation and provide each other with a certificate of insurance upon request.
- Utilize only NYS DOT certified vehicles and NYS certified school bus drivers.
- Comply with all current law, rules and regulations concerning the transportation of students in NYS.

Either school district may terminate this agreement at any time.

Approved: _____ Date: _____
Superintendent of Schools
Alexander CSD

Approved: _____ Date: _____
Superintendent of Schools
Wyoming CSD

**FLEXIBLE BENEFITS
PLAN DOCUMENT**

**Prepared for
Wyoming Central School District**
Revised October 1, 2025

**Genesee Valley BOCES
80 Munson Street
LeRoy, NY 14482**

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FLEXIBLE BENEFIT ACCOUNT

INTRODUCTION

Wyoming Central School established the Plan to allow eligible employees to choose among different types of benefits based on their own particular goals, desires and needs. The Plan shall be known as the Wyoming Central School Flexible Benefit Plan (the "Plan"). The Plan is effective as of October 1, 1994, to permit employees to pay for their health insurance premiums on a before-tax basis.

The intention of the Employer is that the Plan qualifies 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 includable or 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 individual(s) or corporation appointed by the Employer to carry out the administration of the Plan. In the event the Administrator has not been appointed, or resigns from a prior appointment, the Employer shall be deemed to be the Administrator.
- 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 affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to regulations under Code Section 414(o).
- 1.3 "Benefit" means any of the optional benefit choices available to a Member as outlined in Section 4.1.
- 1.4 "Code" means the Internal Revenue Code of 1986, as amended or replaced from time to time.
- 1.5 "Compensation" means the total cash remuneration received by the Member from the Employer during a Plan Year prior to any reductions pursuant to a Salary Redirection Agreement authorized hereunder. Compensation shall include overtime, commissions and bonuses.
- 1.6 "Dependent" means any individual who qualifies as a dependent under an Insurance Contract or under Code Section 152.
- 1.7 "Effective Date" means October 1, 1994.
- 1.8 "Election Period" means the period immediately preceding the beginning of each Plan Year established by the Administrator for the election of Benefits and Salary Redirections, 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.
- 1.9 "Eligible Child" means any child as defined in IRC Section 152[f][1] of the participant who as of the end of the participant's taxable year has not attained age 27.
- 1.10 "Eligible Employee" means any Employee who has satisfied the provisions of Section 2.1.

- 1.11 "Employee" means any person who is employed by the Employer, but excludes any person who is employed as an independent contractor. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).
- 1.12 "Employer" means Wyoming Central School.
- 1.13 "Highly Compensated Employee" means, for the purposes of determining discrimination, an Employee described in Code Section 414(q) and the Treasury regulations thereunder.
- 1.14 "HSA" means a health savings account established under Code 223. Such arrangements are individual trusts or custodial accounts, each separately established and maintained by an Employee with a qualified trustee/custodian.
- 1.15 "Insurance Contract" means any contract issued by an insurer underwriting a Benefit.
- 1.16 "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.
- 1.17 "Insurer" means any insurance company that underwrites a Benefit under this Plan.
- 1.18 "Key Employee" means an employee defined in Code Section 416(i)(1) and the Treasury regulations thereunder.
- 1.19 "Member" means any Eligible Employee who elects to become a Member pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.
- 1.20 "Plan" means this instrument, including all amendments thereto.
- 1.21 "Plan Year" means the 12-month period beginning October 1 and ending September 30. The Plan Year shall be the coverage period for the Benefits provided for under the Plan. In the event a Member commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such member's date of entry and ending of the last day of such Plan Year.
- 1.22 "Premium Expenses" or "Premiums" means the Member's cost for the insured Benefits described in Section 4.1.
- 1.23 "Salary Redirection" means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be 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 Member and the Employer under which the Member agrees to reduce his Compensation and to have such amounts contributed by the Employer to the Plan on the member's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Member 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 Member.
- 1.25 "Spouse" means the legally married husband or wife of a Member.

ARTICLE II PARTICIPATION

2.1 ELIGIBILITY

Any Eligible Employee shall be eligible to participate as of the date they satisfy the eligibility conditions for the Employer's group medical plan.

If a former member is rehired during the same plan year which termination of employment occurs, and such former Member had revoked existing Benefit elections and terminated the receipt of Benefits at the time of termination of employment, then such rehired former Member shall be prohibited from making new Benefit elections for the remaining portion of the plan year.

2.2 EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee shall become a Member effective as of the first day of the pay period coinciding with or next following the date on which he met the eligibility requirements of Section 2.1.

2.3 APPLICATION TO PARTICIPATE

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an Enrollment Form/Salary Redirection Agreement Form which the Administrator shall furnish to the Employee. *When an employee is enrolled in a High Deductible Health Plan, the Employee must select one of the Health FSA coverage options either General Purpose or Limited Purpose (Vision/Dental).* The election and coverage option made on such form shall be irrevocable until the end of the applicable Plan Year unless the member is entitled to a change in Benefit elections pursuant to Section 5.4 hereof.

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

2.4 TERMINATION OF PARTICIPATION

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

- (a) The end of the Plan Year during which he became a limited member because of a change in employment status pursuant to Section 2.5;
- (b) Termination of employment, subject to the provisions of Section 2.6;
- (c) Death, subject to the provisions of Section 2.7; or
- (d) The termination of the Plan, subject to the provisions of Section 10.2.

2.5 CHANGE OF EMPLOYMENT STATUS

If the Participant's employment status or classification changes (excluding termination of employment) the Participant will become a Limited Member of the plan for the remainder of the current plan year.

As a Limited Member:

- (a) Participants are ineligible to make further salary reduction elections.*
- (b) Benefit elections will cease, subject to the Limited Member's right to continue coverage under any Insurance Contracts as provided in Section 11.14.*
- (c) Any remaining balances in a Limited Member's Health Care Reimbursement Account or Dependent Care Assistance Account can be used to reimburse a Limited Member for eligible Medical Expenses or Employment-Related Dependent Care Expenses incurred during the plan year.*

Subject to the provisions of Section 2.6, if the limited Member later becomes an Eligible Employee, then the limited Member may again become a full Member in the Plan, provided he otherwise satisfied the participation requirements set forth in this Article II as if he were a new Employee and made an election in accordance with Section 5.1.

2.6 TERMINATION OF EMPLOYMENT

If a member terminates employment with the Employer for any reason other than death, his participation in the Plan shall be governed in accordance with the following:

- (a) With regard to Insurance Benefits, the Member's participation in the Plan shall cease, subject to the Member's right to continue coverage under any Insurance Contract for which premiums have already been paid, subject to COBRA regulations.
- (b) With regard to the Dependent Care Assistance Program, the Member's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such member may submit claims for employment related Dependent Care Expense reimbursements for the remainder of the Plan Year in which such termination occurs, up to the level of his Dependent Care Assistance Account as of his date of termination.
- (c) With regard to the Health Care Reimbursement Plan the Members have two options:
 - (1) The Member's participation will cease and no further Salary Redirection contributions shall be made. However, such Member may submit claims for expenses incurred during the portion of the Plan Year preceding his date of termination. If a terminated member fails to submit a claim within the 30-day period immediately following the termination, those Medical Expense claims shall not be considered for reimbursement by the Administrator.
 - (2) The Member's participation in the Plan shall continue for the remainder of the Plan Year in which such termination occurs. The Participant may continue to seek reimbursement from the Health Care Reimbursement Account and shall be required to make contributions to the account based on the elections made prior to the beginning of the Plan Year. However, such contributions shall be with after-tax dollars instead of Salary Redirections.
- (d) In the event a Member terminates his participation in the Health Care Reimbursement Plan during the Plan Year, if Salary Redirections are made other than on a periodic basis, upon termination the member 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 Member's separation from service regardless of the Member's claims or reimbursements as of such date.

- (e) This Section shall be applied and administered consistent with such further rights a member and his Dependents may acquire pursuant to Code Section 4980B and Section 11.14 of the Plan.

2.7 DEATH

Upon a Member's death, their participation in the Plan ceases. However, the Member's designated beneficiary or the representative of their estate may submit claims for eligible expenses incurred prior to the date of death. Reimbursement will be limited to the balance of the Member's contributions or benefits for expenses incurred up to the time of death.

A Member may designate a specific beneficiary for this purpose. If no beneficiary is designated, the Administrator may, at their discretion, recognize the Member's surviving spouse, an eligible dependent, an eligible child, or a representative of the Member's estate as the beneficiary for claim submission.

ARTICLE III CONTRIBUTIONS TO THE PLAN

3.1 PARTICIPANT CONTRIBUTIONS AND FUNDING

Benefits under this Plan are funded by pre-tax Salary Redirections elected by Participants. These redirections are used to pay for Elected Benefits and Premium Expenses. Each Participant agrees to reduce their pay for a Plan Year as needed to purchase the elected benefits, as indicated on the Enrollment/Salary Redirection form. This agreement takes effect on the Plan Year's first day or, for new Participants, on the first day of their eligibility.

The maximum Salary Redirection for the Health Care Reimbursement Plan (Section 4.1 - Option 2) shall not exceed the amount set by the Internal Revenue Service (IRS) for any given Plan Year. The Salary Redirection limit will be updated annually to reflect any changes made by the IRS. The maximum Salary Redirection for a Dependent Care Assistance Account (Section 4.1 - Option 3) is \$5,000. These contributions are converted to Cafeteria Plan Benefit Dollars and allocated to the accounts established under the Plan according to the Participants' elections under Article V.

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 Member may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election and/or Salary Redirection Agreement 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 family 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 the 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 contributions

made or withheld for the Health Care Reimbursement Account or Dependent Care Assistance Account shall be credited to such account.

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 Care Reimbursement Plan, 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 are not made on a pro rata basis, upon termination of participation, a Member may be entitled to a refund of such Salary Redirections pursuant to Section 2.6.

ARTICLE IV BENEFITS

4.1 BENEFIT OPTIONS

Each Member may elect to have the amount of his Salary Redirections applied to any one or more of the following optional Benefits:

Option 1: Employee's premium contributions for health, dental, or vision insurance

Option 2: Health Care Reimbursement Plan

- *General Purpose Health FSA Option; or*
- *Limited Purpose (Vision & Dental) Health FSA Option*

Option 3: Dependent Care Assistance Plan

4.2 HEALTH CARE REIMBURSEMENT PLAN BENEFIT

Each Member may elect coverage under the Health Care Reimbursement Plan option, in which case Article VI shall apply.

4.2(a) COORDINATION OF BENEFITS – HSA Plan – Limited Purpose FSA Option:

Certain benefits of the General Purpose FSA option would preclude an employee from being eligible for an HSA. Employees participating in an HSA plan can therefore only elect a Limited Purpose FSA. The Limited Purpose FSA option defines "Medical Care Expenses" as those expenses incurred by a Participant, his or her Spouse, Dependents or Eligible Children for medical care, as defined in Code 213(d) – provided, however, that such expenses are limited to vision care or dental care. A participant who has an election for a General Purpose Health FSA that is in effect on the last day of a Plan Year, cannot elect HSA benefits for any of the first three calendar months following the close of the Plan Year, unless the balance in the Participant's General Purpose Health FSA account is \$0 as of the last day of the Plan Year or the Participant waives the carryover of any General Purpose Health FSA amounts in accordance with 6.3.

4.3 DEPENDENT CARE ASSISTANCE PROGRAM BENEFIT

Each Member may elect coverage under the Dependent Care Assistance Program option, in which case Article VII shall apply.

4.4 CASH OPTION

Cash in lieu of health insurance:

Employees of the Wyoming Central School District who are eligible for medical insurance may elect to not participate in the medical insurance plan options offered by the District. The plan provides for the employer's share of health insurance benefit premiums in accordance with the provisions of the applicable collective bargaining agreement and/or district practice. Each eligible member of the respective collective bargaining units shall have the right to elect either the district's health insurance benefit or a cash alternative, as specified in the contract applicable to their respective unit. Such election must be made at the time of annual enrollment, or during subsequent election periods, and shall be irrevocable for one year, unless otherwise permitted by the provisions of this plan or by law.

Eligible employees electing to receive the cash in lieu of payment instead of employer-sponsored health insurance must demonstrate proof of other satisfactory health insurance coverage.

4.5 NONDISCRIMINATION REQUIREMENTS

- (a) It is the intent of this Cafeteria 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 Section 125.
- (b) 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, reject any election or reduce contributions of nontaxable 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 election or reduce contributions or nontaxable benefits, it shall be done in the following manner. First, the nontaxable Benefits of the affected member (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has elected the highest amount of nontaxable Benefits for the Plan Year shall have his nontaxable benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his nontaxable Benefits equals the nontaxable benefits of the affected Member who has elected the second highest amount of nontaxable Benefits.

This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected member who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among noninsured Benefits, and once all noninsured Benefits are expended, proportionately among insured Benefits.

Contributions which are not utilized to provide Benefits to any Member by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

ARTICLE V MEMBER 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 before his effective date of participation pursuant to Section 2.2 and prior to the end of the Election Period (as defined under Section 1.8).

Notwithstanding the foregoing, an employee who is eligible to participate in this Plan and who is covered by the Employer's insurance plans 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 ANNUAL ELECTIONS

Each Plan Year, there will be a designated Election Period for eligible employees to enroll in or make changes to their benefit elections. During this time, eligible employees who wish to participate in the Plan for the upcoming Plan Year must submit a completed Enrollment/Salary Redirection form (provided by the Administrator). This form is used to select desired Benefit Options and authorize the corresponding Salary Redirections. Any elections made during the Election Period will apply to Benefit expenses incurred during the upcoming Plan Year.

Important Considerations for the Annual Elections:

- (a) Participation for the upcoming Plan Year will automatically terminate if an employee fails to submit a completed Enrollment/Salary Redirection form during the designated Election Period.*
- (b) An Employee who chooses not to participate in the Plan for a specific Plan Year must wait until the next annual Election Period to enroll, unless a qualifying event allows for a mid-year change due to a change in family status.*

5.3 FAILURE TO ELECT

Any Member failing to complete an Enrollment/Salary Redirection 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 Health Care Reimbursement Plan or Dependent Care Assistance Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized for such subsequent Plan Year for Health Care Reimbursement Plans or Dependent Care Assistance Plans.

As noted in 2.3, an Employee who is eligible to participate in the Plan and who is covered by the Employee's insured or selffunded Benefits, shall automatically become a participant to the extent of the Employee's share of Premiums for such insurance unless the Employee elects, during the Election period, not to participate.

5.4 CHANGE OF ELECTIONS

- (a) Any Member may change a Benefit Election after the Plan Year (to which such election relates) has commenced and make new or revoke elections with respect to the remainder of such Plan Year if the increase is necessitated by and is consistent with a change in family status which is acceptable under the Internal Revenue Service rules and regulations. Benefit election increase is consistent with status changes only if the

election increase is necessary or appropriate as a result of the family status change. Any new election under this Section 5.4 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.

- (b) With regard to the Dependent Care Assistance Program and Health Care Reimbursement Plan, a Member may increase or decrease their contributions as a result of the following events:
 - (1) Marital Status: Marriage, divorce, legal separation, spouse's death or annulment
 - (2) Dependent or Eligible Child Status: Birth, adoption, death of a dependent or eligible child, placement for adoption, or a dependent or eligible child ceasing to be a dependent or eligible child as per IRS definition.
 - (3) Employment Status of employee, spouse or dependent or eligible child: Job strike or lockout, starting or ending employment or unpaid leave, change in worksite, or any other work-related change that affects eligibility for either the employee's or the spouse's plan.
 - (4) Residence: The move of an employee, spouse or dependent or eligible child.
- (c) With regard to the Dependent Care Assistance Program, a Member may increase or decrease their contribution due to a significant change in cost, if the provider is not a relative, or a change of providers, even if the new provider is a relative.
- (d) Any election change must be consistent with the reason that such change was permitted.

ARTICLE VI HEALTH CARE REIMBURSEMENT PLAN

6.1 ESTABLISHMENT OF PLAN

This Health Care Reimbursement Plan 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 the Health Care Reimbursement Plan may submit claims for the reimbursement of Medical Expenses.

All amounts reimbursed under this Health Care Reimbursement Plan shall be periodically paid from amounts allocated to the Health Care Reimbursement Account. Periodic payments reimbursing Participants from the Health Care Reimbursement Account shall in no event occur less frequently than monthly.

6.2 DEFINITIONS

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

- (a) "Health Care Reimbursement 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 may be reimbursed.
- (b) "Health Care Reimbursement Plan" means the plan of benefits contained in this Article, which provides for the reimbursement of eligible Medical Expenses incurred by a Member, spouse, or his Dependent or Eligible Child.

- (c) "Highly Compensated Member" means, for the purposes of this Article and determining discrimination under Code Section 105(h), a Member who is
- (1) one of the five 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).
- (d) "Medical Expenses" means any unreimbursed expense for medical or dental care within the meaning of the term "medical care" or "medical expense" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Member as a deduction in determining his tax liability under the Code. However, a Member may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Member's spouse or individual policies maintained by the Member or his spouse or Dependent or Eligible Child.
- (e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of the Health Care Reimbursement Plan.
- (f) *"General Purpose Health FSA Option" means medical expenses (as defined in 6.2(d)) incurred by a Participant or his or her Spouse, Dependents or Eligible Children for medical care, as defined in Code 213(d), but only to the extent that the expense has not been reimbursed through insurance or otherwise.*
- (g) *"Limited Purpose (Vision/Dental) Health FSA Option" means medical expenses (as defined in 6.2(d)) incurred by a Participant, his or her Spouse, Dependents or Eligible Children for medical care as defined in Code 213(d) however such expenses are limited to vision care and dental care only, but only to the extent that the expense has not been reimbursed through insurance or otherwise.*

6.3 CARRYOVER PROVISION AND FORFEITURES

This provision allows for carryover to the following Plan Year up to the amount permitted by the IRS. The carryover provision applies to any amount remaining unused as of the end of any Plan Year in the Health Care Reimbursement Account. For this purpose, the amount remaining unused as of the end of the Plan Year is the amount unused after medical expenses have been reimbursed at the end of the Plan's run-out period for the Plan Year. The carryover amount, permitted by the IRS, may be used to pay or reimburse medical expenses incurred during the entire Plan Year to which it is carried over.

At the end of the Plan's run-out period, any excess amount in the Health Care Reimbursement Account that exceeds the amount permitted by the IRS will be forfeited and credited to the benefit plan surplus. In such event, the Member shall have no further claim to such amount for any reason.

To prevent any carryover from interfering with HSA eligibility (or the HSA eligibility of others), an Employee can irrevocably elect to waive (decline) the carryover of any General Purpose Health FSA amounts that are unused as of the end of the current Plan Year by completing a Carryover Waiver Form.

6.4 LIMITATION OF ALLOCATIONS

Notwithstanding any provision contained in the Health Care Reimbursement Plan to the contrary, *no allocation shall exceed the amount set by the Internal Revenue Service (IRS) for any given Plan Year. The Salary Redirection limit will be updated annually to reflect any changes made by the IRS.*

6.5 NONDISCRIMINATION REQUIREMENTS

- (a) It is the intent of the Health Care Reimbursement Plan not to discriminate in violation of the Code and the Treasury regulations thereunder.
- (b) If the Administrator deems it necessary to avoid discrimination under this Health Care Reimbursement Plan, 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 Care Reimbursement Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 or 125 that elected to contribute the highest amount to the account 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 account equals the amount designated for the account by the next member of the group in whose favor discrimination may not occur pursuant to Code Section 105 or 125 who has elected the second highest contribution to the Health Care Reimbursement 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 Member by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

6.6 HEALTH CARE REIMBURSEMENT PLAN CLAIMS

- (a) The administrator shall direct the reimbursement to each eligible Member for all allowable Medical Expenses, up to a maximum of the amount designated by the member for the Health Care Reimbursement Account for the Plan Year. Reimbursements shall be made available to the Member throughout the year without regard to the level of Salary Redirection Dollars which have been allocated to the account at any given point in time.

Furthermore, a Member shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan which may be sponsored by the Employer, any governmental agency or any other plan covering a Member and/or his Spouse or Dependent(s) or Eligible **Child(ren)**.
- (b) 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 member fails to submit a claim within the 60-day period immediately following the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator.

- (c) Reimbursement payments under this Plan shall be made directly to the Member. The Application (either paper claim form submission or via the WEX Consumer Health portal online submission) for payment or reimbursement shall be made to the Administrator within the applicable Plan Year for eligible expenses based on the service date. The submission shall include a statement/receipt from an independent third party stating that the Medical Expense has been incurred and the amount of such expense.

Furthermore, the Member shall attest that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Care Reimbursement Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

- (d) If a Member fails to submit a claim within the 60 day period immediately following the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

ARTICLE VII DEPENDENT CARE ASSISTANCE PROGRAM

7.1 ESTABLISHMENT OF PROGRAM

This Dependent Care Assistance Program 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 EmploymentRelated Dependent Care Expenses. All amounts reimbursed under this Dependent Care Assistance Program shall be paid from amounts allocated to the Member's Dependent Care Assistance 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 Assistance Account" means the account established for a member pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which EmploymentRelated Dependent Care Expenses of the member may be reimbursed.
- (b) "Dependent Care Assistance Program" means the program of benefits contained in this Article, which provides for the reimbursement of eligible expenses for the care of the Qualifying Dependents of Participants.
- (c) "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 Member.
- (d) "EmploymentRelated Dependent Care Expenses" *means amounts paid for the care of a qualifying individual that are necessary for the Member (and their Spouse, if applicable) to be gainfully employed, as defined under Code Section 21(b)(2). These expenses do not include amounts for which the Member or their Spouse could claim a tax deduction under Code Section 151(c).*

- (e) *Expenses for the care of a Qualifying Dependent are generally reimbursable if incurred to enable the Member (and their Spouse, if applicable) to be gainfully employed during a period with one or more Qualifying Dependents.* The determination of whether an amount qualifies as an EmploymentRelated Dependent Care Expense shall be made subject to the following rules.
- (1) If such amounts are paid for expenses incurred outside the Member's household, they shall constitute EmploymentRelated Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section 7.2(f)(1) (or deemed to be, as described in Section 7.2(f)(1) pursuant to Section 7.2(f)(3), or for a Qualifying Dependent as defined in Section 7.2(f)(2) (or deemed to be, as described in Section 7.2(f)(2) pursuant to Section 7.2(f)(3) who regularly spends at least 8 hours per day in the Member's household;
 - (2) If the expense is incurred outside the Member'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) EmploymentRelated Dependent Care Expenses of a Member shall not include amounts paid or incurred to a child of such Member who is under the age of 19 or to an individual who is a dependent of such Member or such Member's Spouse.
- (f) "Highly Compensated Employee" means an Employee who is a highly compensated employee within the meaning of Code Section 414(q) and the Treasury regulations thereunder.
- (g) "Qualifying Dependent" means, for Dependent Care Assistance Program purposes,
- (1) a Dependent of a Member who is a qualifying child within the meaning of Code section 152, who has not attained age 13;
 - (2) a Dependent or the Spouse of a Member who is physically or mentally incapable of self-care and who has the same principal place of abode as the Member for more than one-half of the taxable year; or
 - (3) a Child (as defined in Code section 151(c)(3)) of a Member who is the custodial parent (as defined in proposed IRS regulation §1-21-1(b)(5) for a child who has not attained age 13 or is physically or mentally incapable of self-care, who receives over one-half of his support during the calendar year from one or both parents who are divorced or legally separated (as defined in proposed IRS regulation §1-21-1(b)(5)) and is in the custody of one or both parents for more than one-half of the calendar year.
- (h) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Assistance Program.

7.3 DEPENDENT CARE ASSISTANCE ACCOUNTS

The Administrator shall establish a Dependent Care Assistance Account for each Member who elects to apply Salary Redirection Dollars to Dependent Care Assistance Program Benefits.

7.4 INCREASE IN DEPENDENT CARE ASSISTANCE ACCOUNTS

A Member's Dependent Care Assistance Account shall be increased each pay period by the portion of Salary Redirection Dollars that the Member has elected to apply toward his Dependent Care Assistance Account pursuant to elections made under Article V hereof.

7.5 DECREASE IN DEPENDENT CARE ASSISTANCE ACCOUNTS

A Member's Dependent Care Assistance Account shall be reduced by the amount of any EmploymentRelated Dependent Care Expense reimbursements paid or incurred on behalf of a Member pursuant to Section 7.11 hereof.

7.6 ALLOWABLE DEPENDENT CARE ASSISTANCE REIMBURSEMENT

Subject to limitations contained in Section 7.9 of this Program, and to the extent of the amount contained in the Member's Dependent Care Assistance Account, a Member who incurs EmploymentRelated Dependent Care Expenses shall be entitled to receive from the funds designated by the Member full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he/she is a Member.

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 Member 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 Member during the prior calendar year.

7.8 FORFEITURES

The amount in a Member's Dependent Care Assistance Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.11 hereof) shall be forfeited and credited to the benefit plan surplus.

7.9 LIMITATION ON PAYMENTS

Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Member's Dependent Care Assistance Account in or on account of any taxable year of the Member 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 Member who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

7.10 NONDISCRIMINATION REQUIREMENTS

- (a) It is the intent of this Dependent Care Assistance Program that contributions or benefits not discriminate in favor of Highly Compensated Employees or their Dependents, as prohibited by Code Section 129(d).
- (b) If the Administrator deems it necessary to avoid discrimination or possible taxation to Highly Compensated Employees defined under Section 7.2(e) or to principal shareholders or owners as set forth in this Section, it may, but shall not be required to, reject any elections or reduce contributions on nontaxable 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 Assistance Account by the Highly Compensated Employee 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 Highly Compensated Employee who has elected the second highest contribution to the Dependent Care Assistance 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 Member by virtue of any administrative act under this paragraph shall be forfeited.

7.11 DEPENDENT CARE ASSISTANCE PROGRAM CLAIMS

The Administrator is responsible for reimbursing the Member for all approved Dependent Care Assistance claims, provided that the Member submits documentation of such expenses in a form acceptable to the Administrator. 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 and the amount of such expense. In addition, the Administrator may require that each Member 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 Member, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Member;
- (d) If the services are being performed by a child of the member, 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 Member's household;
- (g) If the services were being performed in a day care center, a statement that:
 - (1) the day care center complies with all applicable laws and regulations of the state of residence,
 - (2) the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
 - (3) the amount of fee paid to the provider.
- (h) If the Member is married, a statement that:
 - (1) the Spouse's salary or wages if he is employed, or
 - (2) if the Member's Spouse is not employed, a statement that:
 - (i) they are incapacitated, or
 - (ii) they are a fulltime student attending an educational institution and the months during the year which he attended such institution.
- (i) If a Member fails to submit a claim within the 60 day period immediately following the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

ARTICLE VIII CLAIMS APPEALS

8.1 CLAIM FOR BENEFITS

- (a) Any claim for Benefits underwritten by an Insurance contract shall be made to the Insurer. If the Insurer denies any claim, the Member or beneficiary shall follow the Insurer's claims review procedure. Any other claim for Benefits shall be made to the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Member or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim.

If the Administrator does not notify the Member of the denial of the claim within the 90-day period specified above, then the claim shall be deemed denied. The notice of a denial of claims 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.
- (b) 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.
- (c) 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, within specific references to the pertinent Plan provisions on which the decision is based.

- (d) Any *excess* balance remaining in the Participant's Health Care Reimbursement Account *after carryover or any balance remaining in the Participant's* Dependent Care Assistance Account as of the end of each Plan Year 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 Member 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 Member to incur a qualified expense or seek reimbursement in a timely manner may be used to defray any administrative costs and experience losses.

8.3 NONASSIGNABILITY OF RIGHTS

The right of any Member to receive any reimbursement under the Plan shall not be alienable by the Member by assignment or any other method, and shall not be subject to the rights of creditors, and any attempt to cause such right to be so subjected shall not be recognized, except to such extent as may be required by law.

ARTICLE IX ADMINISTRATION

9.1 PLAN ADMINISTRATION

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 to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

- (a) To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- (b) To interpret the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits under the Plan;
- (c) To assist in answering all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under 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 under the Plan;
- (f) To approve reimbursement requests and to authorize the payment of benefits; and
- (g) To provide any such services as necessary, authorized by the Board of Education.

Any procedure, discretionary act, input 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 Member, 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 a particular 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 INSURANCE OF ADMINISTRATOR

Genesee Valley BOCES agrees to issue and to defend to the fuller extent permitted by law any Employee serving as the Administrator (including any Employee or former Employee who previously served as Administrator) 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.

ARTICLE X AMENDMENT OR TERMINATION OF PLAN

10.1 AMENDMENT OR TERMINATION OF PLAN

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 member. No amendment shall have the effect of modifying any benefit election of any member in effect at the time of such amendment, unless such amendment is made to comply with Federal, state or local laws, statute or regulations.

10.2 TERMINATION

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made.

No further additions shall be made to the Health Care Reimbursement Account or Dependent Care Assistance Account, but all payments from such account shall continue to be made according to the elections in effect until the end of the Plan Year in which the Plan termination occurs (and for a reasonable period of time thereafter, if required for filing of claims), or until the balances of all accounts have been reduced to zero, whichever occurs first. Any amounts remaining in any such accounts as the end of the Plan Year in which Plan termination occurs 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 11.13.

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 wherever 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 Regulations thereunder relating to cafeteria plans.

11.4 EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employee who participates in the Plan.

11.5 MEMBER'S RIGHTS

This Plan shall not be deemed to constitute an employment contract between the Employer and any Member or to be a consideration or an inducement for the employment of any Member or Employee. Nothing contained in this Plan shall be deemed to give any member 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 Member or Employee at any time regardless of the effect which such discharge shall have upon him as a Member 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 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 Member under the Plan will be excludable from the Member'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 Member. It shall be the obligation of each Member to determine whether each payment under the Plan is excludable from the Member's gross income for federal and state income tax purposes, and to notify the Employer if the member 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.

11.8 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Member receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Member 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 Member would have owed if the payments or reimbursements had been made to the Member as regular cash compensation, plus the Member's share of any Social Security that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Member.

11.9 FUNDING

Employee contributions to this Plan will be held in a segregated fund and accounted for as required by Governmental Accounting Standards Board (GASB) Statement 84. These funds may be invested according to applicable legal regulations.

11.10 OTHER SALARYRELATED PLANS

It is intended that any other salaryrelated employee benefit plans that are maintained or sponsored by the Employer shall not be affected by this Plan. Any contributions or benefits under such other plans with respect to a Member shall, to the extent permitted by law and not otherwise provided for in such other plan, be based on his or her total compensation from the Employer, including any amounts by which his or her salary or wages may be reduced pursuant to the provisions of Section 3.1.

It is the Employee's responsibility to monitor and inform the Employer if they enrolled in a General Purpose or Limited Purpose Flex Plan for Coordination of Benefits with any Employee HSA accounts.

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 New York.

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 construction of any provision thereof.

11.14 CONTINUATION OF COVERAGE

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each member will be entitled to continuation coverage as prescribed in Code Section 4980B.

IN WITNESS WHEREOF, this Plan document is hereby executed this _____ day
of _____, 2025.

Wyoming Central School District

By: _____
Employer Signature

Title: _____