

BE IT REMEMBERED that the Board of Supervisors of Clay County, Mississippi, met at the Clay Courthouse in West Point, MS, on the 28th day of July, 2017, at 9 00 a m , and present were Lynn Horton, R. B Davis, Shelton Deanes, President, and Joe Chandler Also present were Amy G Berry, Chancery Clerk and Clerk to the Board, Angela Turner-Ford, Board Attorney, and Eddie Scott, Sheriff of Clay County, when and where the following proceedings were as determined to wit,

NO \_\_\_\_\_

**IN THE MATTER OF ADOPTING AND AMENDING THE AGENDA FOR THE  
BOARD OF SUPERVISORS MEETING HELD ON JULY 28, 2017**

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There came on this day for consideration the matter of adopting the agenda for the Board of Supervisors meeting held on July 28, 2017

It appears to this Board the following items need to be added to the agenda to be discussed and considered by this Board, to-wit

- R. B Davis regarding purchasing emulsion from a cheaper vendor
- Amy Berry regarding authority to pay the Constables monthly net gross fee income
- Treva Hodge regarding Cafeteria Plan documents

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to adopt the agenda as attached hereto as Exhibit A as presented and as amended by this Board

SO ORDERED this the 28<sup>th</sup> day of July, 2017



President

Clay County Board of Supervisors  
Agenda for Board Meeting Held  
Thursday, July 27, 2017 at 9 00 a m

- ~~•~~ Call to Order
- ~~•~~ Welcome and Prayer
- ~~•~~ Adopt and Amend the Agenda
- ~~•~~ Robert Calvert
  - 2018 Bridge Inspection
- ~~•~~ Vaughn Blaylock
  - Reverse Auction Mandatory Bidding Requirement
- ~~•~~ Paige Lamkin
  - Authority to shred surrendered car tags
  - Approve Amended Homestead Exemption Applications
  - Authority to travel to training
  - Authorize and approve contract with Divodata to print Tax Statement Cards
- ~~•~~ Treva Hodge
  - LEPC Grant Opportunities - *cafedena plan documents*
- ~~•~~ Eddie Scott
  - Authorize travel for Sheriff, Jail Administrator, and Jail Records Clerk to attend ACA conference in St Louis, MO
- ~~•~~ Lynn Horton
  - Authorize and approve of the Resolution Commending the Service of Representative Tyrome Ellis
- ~~•~~ Authorize to pay of the Unemployment Claim in the amount of \$1,125 00
- ~~•~~ Authorize and approve of the Copier agreement for 48 mnth lease for Justice Court Department as requested by JC Clerk Harriett Bragg
- ~~•~~ Authorize and approve to delete copier JC128, S/N No FWE01567
- ~~•~~ Authorize to pay for Tuition Free Guarantee Monies in the amount of \$37,500
- Authorize and approve to spread on the minutes the notice as received from MS Dept of Revenue on compliance with the timely filing of the real and personal rolls
- Authorize and approve of the annual customer support agreement with Delta Computers for the land indexing system
- Authorize and approve to record and transfer the indirect cost incurred for year 2016 for the operation of the Sanitation Department
- Authorize and approve Harriett Bragg, Justice Court Clerk to travel to Bay St Louis Sept 12-15, 2017 for MS Justice Court Clerk's Association Meeting
- Authorize and approve the Board President to sign the Budget Request for the MS Extension Office
- Adjourn until Monday, August 7, 2017 at 9 00 a m at the Clay County Courthouse

**Announcements**

See Correspondence in packet from Roger Pivot - Regarding Maxie Peterson  
See Thank you note from Joe Max Higgins

**Amendments**

**PROGRAM, AGREEMENT AND PROJECT ORDER FOR INSPECTION OF  
DESIGNATED BRIDGES IN CLAY COUNTY, MISSISSIPPI  
FOR THE STATE FISCAL YEAR OF 2018**

Pursuant to the provisions of governing State and Federal Laws and Regulations, We, the Board of Supervisors of Clay County, Mississippi, hereinafter referred to as the Board, hereby order that the proposed project listed hereon constitute the Bridge Inspection Program for Clay County, subject to the approval of the State Aid Engineer and Concurrence by the Executive Director of the Mississippi Department of Transportation

In support of this order the Board certifies and agrees that

- 1 All designated bridges affected by this project are on roads under local jurisdiction (County or City) and are to be inspected, inventoried and evaluated in accordance with the National Bridge Inspection Standards (23 CFR 650 C) hereinafter referred to as the NBIS
- 2 Bridges requiring posting or closure based on this inspection and evaluation will be promptly posted or closed by the County or City (if applicable) in accordance with established standards and procedures
- 3 The Board has employed a Registered Professional Engineer as County Engineer, who will provide such other qualified technical personnel to properly supervise and perform the required work in compliance with the rules and regulations of the NBIS and any additional instructions/guidance provided by the State Aid Engineer
- 4 The County Engineer will provide at least one team leader who meets the minimum qualifications stated in § 650 309 of the NBIS at the bridge at all times during the inspection as in accordance with required § 650 313 of the NBIS
- 5 The supervision of all phases of the inspection, inventory and evaluation will be the responsibility of the Board, acting through its County Engineer
- 6 A bridge Scour POA (Plan of Action) will be prepared or revised using the POA developed for scour critical bridges All bridges identified as scour critical will be monitored in accordance with the appropriate POA and regulations set forth in Section 650 313 of the NBIS and the Bridge Inspection Manual prepared by the Office of State Aid Road Construction The Board designates \_\_\_\_\_ as its representative to monitor site conditions in response to an event that requires an inspection as set forth in the Scour POA for each scour critical structure The representative's address and phone number is \_\_\_\_\_

If the conditions result in closure of the bridge, the representative shall take action to close the bridge in accordance with the bridge Scour POA. If a bridge has been closed or the Board chooses to cause an inspection to be made, a certified bridge inspection team will be required to perform the inspection. The representative will contact the County Engineer to request such an inspection. The cost of the inspection of a scour critical bridge following a bridge closure shall be the responsibility of the Board.

- 7 Bridges with Unknown Foundations that have been identified as High or Moderate Risk or those with a Scour rating (Item 113) of three (3) or less, and are not scheduled for this inspection cycle will have a Scour Monitoring Inspection updating the Scour / Waterway Appraisal form and the stream profile in the bridge system. A High Risk Scour POA will be completed for each bridge identified as high risk. A High Risk bridge will be monitored as a Scour Critical bridge following the guidelines in (6) above.
- 8 The County Engineer will maintain a bridge file on behalf of the County for each bridge in accordance with the regulations set forth in § 650.313 (d) of the NBIS. Bridge files shall remain the property of the Board.
- 9 The County Engineer will provide a Quality Control Manager (QC Manager) as set forth in the National Bridge Inspection Local System Manual, Section 16 Quality Control Program. The QC Manager shall meet or exceed the requirements of subsection 4.4 of the National Bridge Inspection Local System Manual.
- 10 The number of bridges selected for evaluation and a follow-up on-site inspection by the QC manager will be 5% of the county inventory or a minimum of 5 bridges.
- 11 Follow-up Inspections will be required for bridges with Critical Findings to ensure appropriate action has been taken to resolve any critical finding. Bridges that have been repaired will require a follow-up inspection to insure the quality of repair prior to re-opening the bridge to traffic.
- 12 All required data shall be entered into the State Aid/ InspectTech web-based Bridge Inspection System and approved by the County Engineer in a timely manner. Bridge data should be input as soon as possible following the inspection.
- 13 All components of the bridge file will be made available to authorized representatives of State Aid and/or FHWA for inspection and review at all reasonable times in the General Offices of the County Engineer.

14 After final completion of the work and acceptance by the State Aid Engineer, the Board will be paid on the basis of the final quantities at the agreed unit prices specified below

15 The inspection shall be completed on or before February 15, 2018

Project Number BR-NBIS(089)B BRIS-13(89)

Road Designation All Locally - Maintained Roads "ON" and "OFF" Federal-Aid Highways

Character of Work Inspection Inventory, and Evaluation of Designated Bridges

**ESTIMATED PROJECT COST**

<b>Bridge Inspections</b>				
A	49	Bridges	@ \$350 00 per bridge	\$ 17,150 00
<b>QC Inspections</b>				
B	5	Bridges	@ \$350 00 per bridge	\$ 1,750 00
<b>Follow-Up Inspections</b>				
C	6	Bridges	@ \$350 00 per bridge	\$ 2 100 00
<b>Scour Monitoring Inspections</b>				
D	12	Bridges	@ \$120 00 per bridge	\$ 1 440 00
E	Subtotal all Inspections			\$ 22 440 00
F	Contingencies @ Approximately (4%)			\$ 900 00
G	Total Estimated Cost			\$ 23,340 00
H	Federal Bridge Replacement Funds Requested (80%)			\$ 18,672 00
I	Federal Off-System Bridge Credit Requested (20%)			\$ 4,668 00

16 Based upon the estimated quantities of work and agreed unit cost and in support of the herein listed program we the Board for Clay County desire to, and hereby adopt the following Order for Project Funds for Clay County Project Number BRIS-13(89)

IT IS THEREFORE, NOW ORDERED by this Board that the total Project Fund for BRIS-13(89) in the amount of \$ 23,340 00, be established by transferring \$ 4,668 00 from Clay County's Federal Off System Bridge Program Credit Fund to the Project Fund to match \$ 18,672 00 of Bridge Replacement Funds now available for this project

IN WITNESS WHEREFORE, The parties have hereunto affixed their signatures, the Board on the 27<sup>th</sup> day of July, 2017 and the State Aid Engineer on the 27<sup>th</sup> day of July, 2017

BOARD OF SUPERVISORS  
CLAY COUNTY

[Signature] President  
[Signature] Member  
[Signature] Member  
[Signature] Member  
[Signature] Member  
Robert Z. Calvert County Engineer

\_\_\_\_\_  
State Aid Engineer

\_\_\_\_\_  
Executive Director, MDOT

STATE OF MISSISSIPPI  
COUNTY OF CLAY

This is to certify that the foregoing is a true and correct copy of an order passed by the Board of Supervisors of Clay County, Mississippi, entered into the minutes of the said Board of Supervisors'

Minutes No. 159 Page No. \_\_\_\_\_ same having been adopted at a meeting of said Board of Supervisors on the 27<sup>th</sup> day of July, 2017



[Signature]  
Chancery Clerk  
Clay County Mississippi

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING AND APPROVING OF THE SHREDDING OF  
SURRENDERED CAR TAGS**

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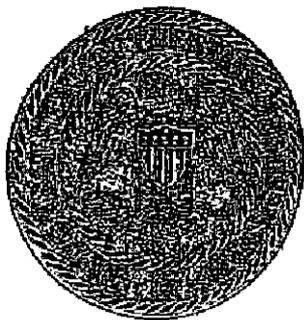
There came on this day for consideration the matter of authorizing and approving of the shredding of surrendered car tags

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize and approve of the shredding of the surrendered car tags as attached hereto as Exhibit A as certified by the Paige Lamkin, the Tax Assessor/Collector

SO ORDERED this the 28th day of July, 2017

A handwritten signature in black ink, appearing to read "Shelton L. Dean", written over a horizontal line.

President



Clay County Tax Assessor/Collector  
Paige Lamkin  
P O Box 795  
West Point, MS 39773  
Phone (662) 494-3432 or (662) 494-2724  
Fax (662) 494-7452

I, Paige Lamkin, Tax Assessor/Collector of Clay County, do hereby certify that the vehicle tags as listed on the attached were surrendered to our office. These tags listed will be destroyed and the original list has been presented to the Clay County Chancery Clerk.

The tags listed here were surrendered to our office between the period of Jan. 2017 and June 2017

Paige Lamkin

Paige Lamkin, Tax Assessor/Collector

7-7-17

Date

TAGS SURRENDERED FOR CREDIT OR NO LONGER BEING USED ON VEHICLE ISSUED FOR  
 AFTER LIST IS PRESENTED TO THE BOARD OF SUPERVISORS, THESE TAGS MAY BE DESTROYED.

MRZ BARR  
 CPA 608  
 MAD 656  
 CYP 788  
 CH 2883  
 WAN 957  
 CYP 6505  
 CYP 516  
 KAG 645  
 CYP 5817  
 CYP 084  
 CYP 184  
 W 6830  
 CYP 494  
 NG 03817  
 KARA J  
 CYP 519  
 CYP 688  
 CYP 0262  
 WIS 530  
 CT 8402  
 CYP 975  
 CYP 935  
 FIDIA CO 36  
 CYP 652  
 CYP 2915  
 KESHAL  
 CYP 161  
 BJ RICH  
 MSU 16331  
 CYP 445  
 CYP 6502  
 CYP 931  
 DB 181225  
 CYP 439  
 CYP 172  
 CYP 414  
 BIO 12A 971  
 CYP 798

WIV 1801  
 CYP 277  
 CYP 870  
 CYP 211  
 SJ 50765  
 CYP 725  
 UNSTOP  
 DAB MO  
 BIO 155955  
 CYP 559  
 CYP 317  
 DB 169974  
 CYP 761  
 CYP 208  
 CYP 1051  
 CYP 954  
 CYP 709  
 CYP 5279  
 WIV 31169  
 CYP 472  
 CYP 459  
 CYP 181  
 W 3425  
 CYP 1612  
 CYP 119  
 CYP 085  
 CYP 879  
 ACF 093  
 EWA 404  
 DAE 32  
 CYP 1168  
 PNY 969  
 CYP 955  
 LUH 454  
 DB 123480  
 CYP 147  
 CYP 692  
 WED 771  
 LA 1.82

CYP 432  
 CYP 623  
 LUX 711  
 VR/VADAR 65  
 PWR 10097R  
 CYP 531  
 BIO 155975  
 CYP 526  
 CYP 614  
 CYP 2017  
 L 2013  
 TLR 28725R  
 CYP 696  
 BIO 155758  
 CYP 3156  
 CYP 7063  
 DQG 936  
 CYP 799  
 P 280R  
 CYP 777  
 CYP 2882  
 MC 66731  
 CYP 6708  
 CYP 810  
 CYP 5923  
 H 9908  
 CYP 2328  
 CYP 5022  
 CYP 4259  
 CYP 102  
 CYP 5384  
 CYP 814  
 CYP 087  
 AD LEXUS  
 CYP 3123  
 MER 887  
 VET X 914V  
 770A 726  
 CYP 102

CYP 1508  
 BIO 155365  
 CYP 548  
 CYP 974  
 CYP 712  
 CYP 417  
 CYP 847  
 BIO 155285  
 CYP 470  
 BIO 155281  
 CYP 969  
 CYP 124  
 LUCHE  
 CYP 333  
 CYP 810  
 CYP 5262  
 CYP 666  
 CYP 6587  
 CYP 9107  
 NB STOP  
 CYP 6319  
 CYP 635  
 CYP 216  
 CYP 1197  
 MK F 036  
 CYP 858  
 CYP 5868  
 CYP 1448  
 CYP 4484  
 CYP 5718  
 DB 46835  
 DB X 9524  
 CYP 2761  
 CYP 5710  
 CYP 3321  
 CYP 920  
 L 5361  
 CYP 5824

TAGS SURRENDERED FOR CREDIT OR NO LONGER BEING USED ON VEHICLE ISSUED FOR  
 AFTER LIST IS PRESENTED TO THE BOARD OF SUPERVISORS, THESE TAGS MAY BE DESTROYED

1-20	<u>WES 585</u>	<u>LGY 955</u>	<u>CYT 134</u>	<u>CYH 660</u>
	<u>CY6 603</u>	3-3 <u>CYS 583</u>	4-20 <u>MES 563</u>	5-31 <u>B26 8340</u>
	<u>CYP 240</u>	<u>LGW 186</u>	<u>CYD 252</u>	<u>CYP 863</u>
1-23	<u>DB X9593</u>	3-8 <u>CY6 822</u>	4-21 <u>LTM 789</u>	<u>DB X9881</u>
	<u>IV 1317IV</u>	3-8 <u>F80 2260</u>	<u>CYQ 596</u>	<u>CYF 491</u>
	<u>CF F580CF</u>	<u>DB 16115</u>	<u>CYS 170</u>	6-1 <u>CYR 0.</u>
1-24	<u>IV 1392IV</u>	<u>CYR 574</u>	4-25 <u>CYM 454</u>	<u>KUH 821</u>
1-25	<u>F80 2257</u>	3-13 <u>CYN 505</u>	<u>CYA 430</u>	<u>CY2 952</u>
1-27	<u>CYT 342</u>	<u>CYA 083</u>	4-26 <u>F20/1000</u>	<u>VR Ponie</u>
	<u>CYB 948</u>	3-15 <u>CY4 638</u>	4-27 <u>CY5 046</u>	<u>CY3 147</u>
1-30	<u>UM 873A7</u>	<u>K77 085</u>	5-2 <u>CYM 861</u>	6-2 <u>LUV 318</u>
1-31	<u>CY4 421</u>	3-16 <u>WLY 3715WY</u>	5-4 <u>CYS 407</u>	6-6 <u>CYC 399</u>
	<u>CY5 409</u>	3-17 <u>CYS 495</u>	5-5 <u>CY6 128</u>	6-7 <u>CYT 595</u>
	<u>MSU M7086</u>	<u>CYT 066</u>	<u>WLL 3799WL</u>	<u>VR minor16</u>
2-2	<u>CYI 995</u>	<u>CYT 334</u>	5-10 <u>BO 1A0907</u>	6-9 <u>CYN 807</u>
2-3	<u>CYR 578</u>	<u>CYT 623</u>	<u>CYC 017</u>	<u>LFA 223</u>
	<u>CYR 884</u>	3-20 <u>CH6 448</u>	5-11 <u>CY6 126</u>	<u>CYS 362</u>
	<u>LUT 078</u>	<u>CYS 145</u>	<u>CYR 423</u>	<u>CYU 51</u>
2-9	<u>CYK 678</u>	3-21 <u>CY6 287</u>	<u>CYF 195</u>	6-13 <u>CYE 9.1</u>
	<u>PPA 607</u>	<u>CY6 105</u>	5-16 <u>VET 5534V</u>	6-19 <u>CYN 013</u>
	<u>CYM 844</u>	3-22 <u>VR Cass JO</u>	<u>LTE 751</u>	<u>CY6 145</u>
2-10	<u>KTY 242</u>	3-24 <u>PLR 42058P</u>	<u>CYS 548</u>	6-20 <u>CYK 588</u>
2-13	<u>LGB 180</u>	3-27 <u>PLR 42058P</u>	5-17 <u>CYE 080</u>	<u>CY6 563</u>
	<u>CHL 398</u>	3-28 <u>MC 66837</u>	<u>SS126Y</u>	<u>CYP 438</u>
	<u>CYM 110</u>	3-30 <u>CYE 842</u>	5-22 <u>CY5 040</u>	6-21 <u>CYA 419</u>
	<u>CYR 555</u>	<u>CYP 311</u>	<u>CYL 507</u>	6-22 <u>B10 4A689</u>
2-15	<u>CY6 494</u>	3-31 <u>VR TALB</u>	5-23 <u>CYT 461</u>	<u>PLR 49262</u>
	<u>CYK 291</u>	4-3 <u>CAS 809</u>	<u>CYI 446</u>	<u>CYR 284</u>
	<u>CY6 160</u>	<u>B10 5A5 963</u>	<u>WLY 2F05WY</u>	6-23 <u>CYB 180</u>
2-16	<u>CYM 456</u>	4-4 <u>DB B0261</u>	5-24 <u>CY5 358</u>	<u>CYP 323</u>
	<u>CYR 030</u>	4-7 <u>CYQ 604</u>	5-25 <u>CYC 793</u>	6-26 <u>DB 54 2</u>
2-23	<u>PLR 47714P</u>	<u>CYR 293</u>	<u>VR NIKKAS</u>	6-27 <u>DB 85001</u>
2-27	<u>CYP 713</u>	4-10 <u>CYD 275</u>	<u>CYR 247</u>	<u>CYB 714</u>
	<u>CYH 522</u>	<u>CYT 514</u>	5-26 <u>CTF 731</u>	<u>CYS 280</u>
3-1	<u>L6Z 932</u>	4-12 <u>CY5 662</u>	<u>CYS 178</u>	<u>CY5 764</u>
	<u>CYE 611</u>	4-13 <u>VR 1SASSYC</u>	<u>MSU 373MO</u>	6-28 <u>VR J SAN</u>
3-2	<u>CY4 815</u>	4-17 <u>DB 46827</u>	77 <u>MC 66825</u>	<u>CYU 059</u>
	<u>CYP 479</u>	<u>VR msBiggs</u>	<u>CY6 033</u>	<u>UM 07396</u>
	<u>BJL mom</u>	4-18 <u>CYC 690</u>	5-30 <u>CYL 351</u>	<u>CYN 315</u>

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING AND APPROVING OF THE AMENDED  
HOMESTEAD EXEMPTION APPLICATIONS**

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There came on this day for consideration the matter of authorizing and approving of the amended homestead exemption applications

After motion by Lynn Horton and second by R B Davis this board doth vote unanimously to authorize and approve of the amended homestead exemption applications as attached hereto as Exhibit A

SO ORDERED this the 28<sup>th</sup> day of July, 2017

A handwritten signature in black ink, appearing to read "Shelton R. Davis", written over a horizontal line.

President



Mississippi Homestead Application

Amended

Year 2017 County # 13

1 Name of Applicant S DONALD R SSN 587 18 1936 Municipality Code 024

2 Name of Spouse S WINN S SSN 259 84 2083 School District Code 51321

3 Physical Address of Taxpayer HICKORY DR City WEST POINT State MS Zip 39773-0000

4  Exemption  
 1 - Regular  
 2 - Over 65  
 3 - SRRR Act Disabled  
 4 - Dis Plan  
 5 - DAV  
 6 - Combination Reg & Add  
 DOB 2/06/1950

5  Marital Status  
 1 - Married  
 2 - Widowed  
 3 - Separated  
 4 - Divorced  
 5 - Single  
 If Separated check the following  
 File joint income tax return Yes  No   
 Custody of minor child Yes  No   
 Occupy marital home Yes  No

6  Title  
 1 - Fee  
 2 - Occ Joint  
 3 - Non Occ Joint  
 4 - Life Est  
 5 - Undiv Est  
 6 - Lease Expires  
 7 - Trust

7  Additional Use  
 1 - None  
 2 - Rental # Rooms \_\_\_\_\_ or # Apts \_\_\_\_\_  
 3 - Business Type \_\_\_\_\_  
 Full-time business of owner? Yes  No

8  Adjoining County # \_\_\_\_\_

9 Parcel Number (list dwelling first)	Number of Parcels Listed Below	# of Acres	In City	Join Home	In 5 Miles	Book # / Page#	DATE ACQUIRED
<u>092A224B</u>	<u>0270000</u>					<u>2367155</u>	<u>11/15/2002</u>
<u>2</u>						<u>241793</u>	<u>11/04/2003</u>
<u>3</u>							
<u>4</u>							
<u>5</u>							

10 Location, name, and relationship to applicant of joint owner(s) other than spouse If undivided estate, list heirs

FILING OVER 65

Same Residence Different Residence, Same Property Non-occupying Joint Owner

2

3

11 Property was acquired by

A. Inheritance (check one) without will \_\_\_\_\_ with will \_\_\_\_\_  
 From (name) \_\_\_\_\_  
 who was my (relationship) \_\_\_\_\_ Date of Death \_\_\_\_\_  
 whose life was acquired by Deed \_\_\_\_\_ Gift \_\_\_\_\_ Other \_\_\_\_\_  
 Year \_\_\_\_\_ Book No. / Page No. \_\_\_\_\_

B. Check one if Applicable: Deed \_\_\_\_\_ Gift \_\_\_\_\_ Other \_\_\_\_\_  
FILING OVER 65  
 From (name) \_\_\_\_\_  
 Date filed with Chancery Clerk \_\_\_\_\_  
 If purchased Section 27-33-21(f) and 27-33-31(f) require \_\_\_\_\_  
 Full Price \$ \_\_\_\_\_ Down Payment \$ \_\_\_\_\_

12 In accordance with Section 27-33-63(2), the applicant or applicant's spouse, as occupant(s) of this property

A. claims to be bona fide legal resident(s) of Mississippi and this is the primary home.  Yes  No

B. has/have complied with the income tax laws of this state.  Yes  No

C. has/have complied with the road and bridge privilege tax laws of this state.  Yes  No

Must furnish all tag numbers of privately owned vehicles in your possession. How many vehicles possessed? 2

LIST TAG NUMBERS 213LY4 383LYL

**IMPORTANT Penalties are imposed upon violation of the Homestead Exemption Laws**  
 Sections 27-33-31, 27-33-57 and 27-33-59 impose penalties on persons who violate the Homestead Exemption Laws of 1946. False statements, misrepresentation, concealment of material facts, fraudulent claims for exemption, the assistance of any of these acts, failure to notify the tax assessor of any changes to the homestead property are considered to be such violations. The penalties imposed include the additional assessment of double the amount of taxes lost due to a fraudulent claim, a misdemeanor charge, a charge of perjury, a felony charge, a fine of up to \$5,000, imprisonment of up to 2 years or a combination thereof.

**Disclosure Statement and Privacy Act Notice**  
 Social Security numbers are required to verify eligibility for the exemption under the Homestead Exemption Law. The Department of Revenue is authorized to collect the information pursuant to 42 U.S.C. § 405(c)(2)(C)(i). Any applicant who refuses to provide the required information will be denied the exemption.

FOR OFFICE USE ONLY  
 ELIGIBILITY FULL \_\_\_\_\_ NONE \_\_\_\_\_ PART \_\_\_\_\_

Application is a first time \_\_\_\_\_ renewal (no change) \_\_\_\_\_ replacement with change \_\_\_\_\_

The applicant herein has IN PERSON, attested to and signed this application before me this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

June 17

Paula Amber

I do attest and affirm to the best of my knowledge and belief under penalty of perjury that the statements made and the answers given are true and correct as of January \_\_\_\_\_ of the year stated above.

J. Winn S. Ellis  
 (usual signature of applicant)

By \_\_\_\_\_ Attorney - Agent Guardian

If signed by anyone other than self or spouse attach copy of authority Section 27-33-31(o)

CHANCERY CLERK



# Mississippi Homestead Application

*Amended*

Year  County #

1	Name of Taxpayer Last, F, MI <b>THOMPSON GLENDA REED</b>	SSN <b>587 36 430E</b>	Municipality Code <b>024</b>
2	Name of Spouse Last, F, MI	SSN	School District Code <b>S1E1</b>
3	Physical Address of Taxpayer <b>630 LONE OAK CIRCLE</b>	City <b>WEST POINT</b>	State <b>MS</b> Zip <b>39773-0000</b>

4	<input type="checkbox"/> 1 Regular <input type="checkbox"/> 2 Over 65 DOB <b>07/30/1949</b>	3 - S/RR Act Disabled 4 Dis Plan 5 DAV Combination Reg & Add:	5 <input type="checkbox"/> 1 Married <input type="checkbox"/> 2 Widowed <input type="checkbox"/> 3 Separated <input type="checkbox"/> 4 Divorced <input type="checkbox"/> 5 Single If Separated check the following: File Joint Income tax return Yes <input type="checkbox"/> No <input type="checkbox"/> Custody of minor child Yes <input type="checkbox"/> No <input type="checkbox"/> Occupy marital home Yes <input type="checkbox"/> No <input type="checkbox"/>	6 <input type="checkbox"/> 1 Title 1 - Fee 2 - Occ Joint 3 - Non Occ Joint 4 - Life Est. 5 - Undiv Est 6 - Lease Expires: 7 - Trust	7 <input type="checkbox"/> 1 Additional Use 1 - None 2 - Rental # Rooms _____ or # Apts _____ 3 - Business Type _____ Full time business of owner? Yes <input type="checkbox"/> No <input type="checkbox"/>
8	<input type="checkbox"/> 00 Adjoining County #				

9	Parcel Number (list dwelling first)	Number of Parcels Listed Below	# of Acres	In City	Join Home	In 5 Miles	Book # / Page #	DATE ACQUIRED
1	081A200A	1					115/40	8/15/1970
2								
3								
4								
5								

10 Location, name, and relationship to applicant of joint owner(s) other than spouse If undivided estate, list heirs

1	Same Residence	Different Residence, Same Property	Non-occupying Joint Owner
2	<b>SIGNING OVER ES</b>		
3			

11 Property was acquired by

A. Inheritance (check one) without will \_\_\_\_\_ with will \_\_\_\_\_  
From (name) \_\_\_\_\_  
who was my (relationship) \_\_\_\_\_ Date of Death \_\_\_\_\_  
whose title was acquired by Deed \_\_\_\_\_ Gift \_\_\_\_\_ Other \_\_\_\_\_  
Year \_\_\_\_\_ Book No. / Page No \_\_\_\_\_

B. Check one if Applicable Deed \_\_\_\_\_ Gift \_\_\_\_\_ Other \_\_\_\_\_  
From (name) \_\_\_\_\_  
Date filed with Chancery Clerk \_\_\_\_\_  
If purchased, Section 27-33-21(f) and 27-33-31(l) require   
Full Price \$ \_\_\_\_\_ Down Payment \$ \_\_\_\_\_

12 In accordance with Section 27-33-63(2), the applicant or applicant's spouse, as occupant(s) of this property

A. claims to be bona fide legal resident(s) of Mississippi and this is the primary home Yes  No

B. has/have complied with the income tax laws of this state. Yes  No

C. has/have complied with the road and bridge privilege tax laws of this state Yes  No

Must furnish all tag numbers of privately owned vehicles in your possession  
LIST TAG NUMBERS. **174197**

How many vehicles possessed? **1**

**IMPORTANT Penalties are imposed upon violation of the Homestead Exemption Laws**  
Sections 27-33-31 27-33-57 and 27-33-59 impose penalties on persons who violate the Homestead Exemption Laws of 1946. False statements, misrepresentation, concealment of material facts, fraudulent claims for exemption, the assistance of any of these acts, failure to notify the tax assessor of any changes to the homestead property are considered to be such violations. The penalties imposed include the additional assessment of double the amount of taxes lost due to a fraudulent claim, a misdemeanor charge, a charge of perjury, a felony charge, a fine of up to \$5,000, imprisonment of up to 2 years or a combination thereof.

**Disclosure Statement and Privacy Act Notice**  
Social Security numbers are required to verify eligibility for the exemption under the Homestead Exemption Law. The Department of Revenue is authorized to collect the information pursuant to 42 U.S.C. § 405(c)(2)(C)(i). Any applicant who refuses to provide the required information will be denied the exemption.

**FOR OFFICE USE ONLY**

ELIGIBILITY FULL \_\_\_\_\_ NONE \_\_\_\_\_ PART \_\_\_\_\_

Application is a first time \_\_\_\_\_ renewal (no change) \_\_\_\_\_ replacement w/change \_\_\_\_\_

The applicant herein has, IN PERSON, attested to and signed this application before me this the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

I do attest and affirm to the best of my knowledge and belief, under penalty of perjury, that the statements made and the answers given are true and correct as of January 1 of the year stated above.

*Glenda Reed Thompson*  
(usual signature of applicant)

By \_\_\_\_\_  
Attorney - Agent - Guardian

If signed by anyone other than self or spouse, attach copy of authority Section 27-33-31(f)

CHANCERY CLERK

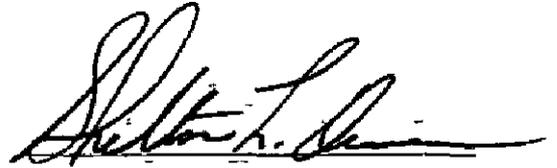
**IN THE MATTER OF AUTHORIZING AND APPROVING THE TAX  
ASSESSOR/COLLECTORS OFFICE TRAVEL TO MANDATORY STATE  
TRAINING**

---

There came on this day for consideration the matter of authorizing and approving the Tax Assessor/Collector's office travel to mandatory State training

After motion by Joe Chandler and second by Lynn Horton this Board doth vote unanimously to authorize and approve of the Tax Assessor/Collector's staff to travel at various times during the month of September 2017 to attend mandatory state-wide training classes as provided by the MS Department of Revenue on the new tag system.

SO ORDERED this the 28<sup>th</sup> day of July, 2017



President



# TRAINING SCHEDULE

## September 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 LABOR DAY	5 Porsha	6	7 Paige	8	9
10	11 Kay	12	13 Jim	14 Paige	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	

781

Greenville

Number of County Users 665  
Number of Seats 702

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING AND APPROVING THE TAX  
ASSESSOR/COLLECTOR TO EXECUTE A CONTRACT WITH DIVCODATA**

---

There came on this day for consideration the matter of authorizing and approving the Tax Assessor/Collectors to execute a contract with Divcodata.

After motion by Lynn Horton and second by Joe Chandler this Board doth vote unanimously to authorize and approve of the Tax Assessor/Collector to execute the contract with Divcodata as attached hereto as Exhibit A to print and mail the tax statement cards for the county

SO ORDERED this the 28<sup>th</sup> day of July, 2017



President

OK  
 JS  
 7/28/17

**LETTER OF AUTHORIZATION**

Clay County Assessor/Collector  
 Attention Paige Dendy Lamkin  
 P O Box 795  
 West Point, MS 39773-0795

Dear Paige,

This Letter of Authorization ("LOA") will confirm Clay County's request for the following printing services at the price indicated below

Please fill in the estimated quantities and dates of mailing in the following charts

**Annual Tax Cards for Fiscal year 2017**

Description	Pricing
1 1-Color (black) 4x6 Postcard	\$0.33 each
2 Black variable data Imprint	
3 All processing, printing, postage, and mailing services therein	
Set-up Fee	None
Estimated Number of Annual Tax Cards <u>11,000</u> Estimated Mailing Date <u>7-27-17</u>	

*Real Personal Taxes*

Postage is to be pre-paid by the County based on an estimate provided by Diversified Any difference between actual postage and estimated postage will be reconciled on the final invoice for services

The term of this Agreement will begin on the date of this Agreement and will remain in full force and effect for 12 months from the date of the Agreement, subject to earlier termination as provided in this Agreement, with the said term being capable of extension by mutual written agreement of the parties. In the event that either party wishes to terminate this Agreement, that party will be required to provide a notice period of 90 days

Acceptance

Accepted DivcoData  
 By Jeff Glass  
 Title Account Executive  
 Date July 5<sup>th</sup>, 2017

Accepted, Clay County MS Assessor/Collector  
 By Paige Lamkin  
 Title Tax Collector  
 Date 7-27-17

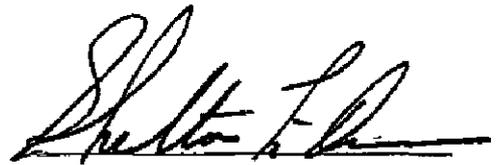
**IN THE MATTER OF AUTHORIZING TO VOID THE TAX RECEIPT FOR  
YEAR 2016 FOR TC CUMMDINGS, PAM CUMMINGS, AND STL MINISTRIES**

---

There came on this day for consideration the matter of authorizing to void the tax receipt for year 2016 for TC Cummings, Pam Cummings, and STL Ministries

After motion by Joe Chandler and second by Lynn Horton this Board doth vote unanimously to authorize and approve to void the receipt as attached hereto as Exhibit A which was a condition in the final order of the litigation matter between the TC and Pam Cummings and STL Ministries vs Clay County MS

SO ORDERED this the 28<sup>th</sup> day of July, 2017

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

President

CLAY COUNTY TAX COLLECTOR  
 PAIGE LAMKIN  
 Real Property Change Form

Parcel Id 061D103B 0050200 Change Number 201600005  
 Assessment Year 2016 Change Type CHANGE  
 Name and Address CUMMINGS T C & PAM S T L MINIS Date Effective 7/25/2017  
 1645 SUNFLOWER CIRCLE 11 29 03  
 TUPELO MS 38801 Date Modified 7/25/2017  
 Operator ID PLAMKIN

S-T-R 03-17-06E Acres 1 19  
 PT LOTS 9 & 10  
 LER SUB  
 LB 243/701

	<u>Previous</u>	<u>Current</u>	<u>Difference</u>
Tax District	1110	1110	
Asd Cul Land	14112	14112	
Asd Unc Land			
Asd Imp Val	6204	6204	
Asd Tot Val	20316	20316	
Advalorem Tax	970 70	970 70	
Reg Hmstd Val			
Reg Hmstd Credit			
Spcl Hmstd Val			
Spcl Hmstd Credit			
Agri Acres	1 19	1 19	
Market Acres			
Timber Acres			
Timber Tax			
Imp Dist			
Total Tax	970 70	970 70	

REASON BOARD ORDER - PER COURT AGREEMENT

I hereby certify that  
 the above correction  
 should be made by the  
 Collector

Paige Lamkin

Assessor

I hereby certify that  
 the above correction  
 has been made

Paige Lamkin

Collector

I hereby certify that  
 the above correction  
 will be incorporated in  
 the final settlement

\_\_\_\_\_  
 Deputy Clerk

NO \_\_\_\_\_

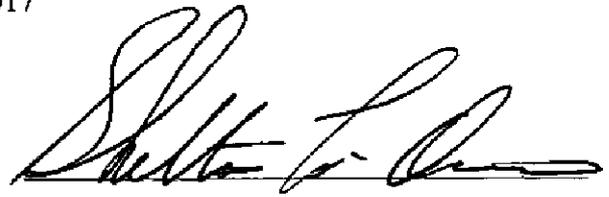
**IN THE MATTER OF AUTHORIZING AND APPROVING TO SPREAD ON THE  
MINUTES THE CERTIFICATION AS RECEIVED FROM THE MS DEPARTMENT OF  
REVENUE**

---

There came on this day for consideration the matter of authorizing and approving to spread on the minutes Certification as received from the MS Department of Revenue

After motion by R B Davis and second by Lynn Horton this Board doth vote unanimously to authorize and approve to spread on the minutes the Certification as received from the MS Department of Revenue stating the Tax Assessor/Collector timely filed the Recapitulations for the Real and Personal Rolls for year 2017 as attached hereto as Exhibit A

SO ORDERED this the 28<sup>th</sup> day of July, 2017



President



TO County Assessors and/or Collectors

Enclosed please find the certificate that states you are in compliance with §27-35-127 Miss Code Ann, and therefore eligible to receive your salary for July and subsequent months

Please note that pursuant to §27-35-127 Miss Code Ann , this certificate is to be entered on the minutes of the Board of Supervisors Once this has been done, the Board may then allow payment of your salary for the current month and for subsequent months

We have sent a copy of the instructions to the Board of Supervisors for their August meeting Pursuant to §27-35-85 Miss Code Ann , you are to attend this and all subsequent meetings when assessments are under consideration

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer Williams".

Jennifer Williams  
Office of Property Tax

Enclosure

Cc File



**CERTIFICATE**

**TO BOARD OF SUPERVISORS  
Clay COUNTY, MISSISSIPPI**

This is to certify that the MS Department of Revenue has received from the County Assessor a correct copy of the Recapitulation of the Real and Personal Assessment Rolls of the above named county filed with you for 2017, and to the best of its knowledge and belief, subject to the preparation of a supplementary Real Roll reflecting the implementation of the constitutional amendment (House Concurrent Resolution 41), **Paige Lamkin**, assessor of said county, is not in default with respect to making and filing the said assessment rolls, and that the said Board of Supervisors may, in its discretion, make an allowance and pay the salary of the said assessor

**This done on the 18<sup>th</sup> day of July 2017**

**Department of Revenue**

Jennifer Williams  
Office of Property Tax

20 17  
ASSESSOR'S AFFIDAVIT  
TO THE  
LAND ROLL

STATE OF MISSISSIPPI,

Clay COUNTY

Personally appeared before me Amy Berry  
Chancery Clerk of Said County, Paige Lamkin

Tax Assessor of said County, who presented his/her real roll for the year 2017 containing assessments as of January 1, 2017 and who being duly sworn deposes and state that he/she faithfully endeavored to ascertain and assess all the persons and property in his/her county, that he/she has not omitted any person or thing, or placed upon, or accepted an undervaluation of any property through fear favor or partiality, and that he/she has required every taxpayer to make the oath required to be taken by the person rendering a list of his taxable property wherever possible, that he/she has administered the oath required in every case where it was in power to do so and called attention to its provisions, and that he/she has filed with the clerk of the Board of Supervisors, under oath, a list showing the name of every taxpayer who has failed or refused to make oath on his/her tax list

Paige Lamkin  
Tax Assessor

Sworn to and subscribed before me this that 6<sup>th</sup> day of July, A.D. 2017  
[Signature]  
Chancery Clerk



Must bare clerk's seal

By \_\_\_\_\_  
Deputy Chancery Clerk

Clerk's Certificate of Filing

I, Amy G. Berry Chancery Clerk of said county, do hereby certify that the Land assessment roll of said county was filed in my office, this 6<sup>th</sup> day of July, A.D., 2017

[Signature]  
Chancery Clerk  
By \_\_\_\_\_  
Deputy Chancery Clerk

Final Recaptulation Appears on Page \_\_\_\_\_

Filed with the Department of Revenue, this \_\_\_\_\_ day of \_\_\_\_\_, A.D. 20\_\_\_\_

By \_\_\_\_\_  
Department of Revenue

ASSESSOR'S AFFIDAVIT  
OF THE  
PERSONAL ROLL

STATE OF MISSISSIPPI

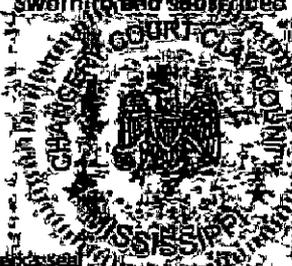
Clay County

Personally appeared before me

Chancery Clerk of said County

Tax Assessor of said County, who presented his/her personal roll for the year 2011, containing assessments as of January 1, 2011, and who being duly sworn deposes and says that he/she faithfully endeavored to ascertain and assess all the persons and property in his/her county, that he/she has not omitted any person or thing of value or placed upon or accepted an undervaluation of any property through fear, favor or partiality and that he/she has required every taxpayer to make the oath required to be taken by the person regarding a list of his/her taxable property, wherever possible, that he/she has administered the oath required in every case where it was in power to do so, and called attention to its provisions, and that he/she has filed with the clerk of the State of Mississippi under oath, a list showing the name of every taxpayer who has failed to make oath on the date of the assessment.

sworn to and subscribed before me this



Notary Public in and for the State of Mississippi

Chancery Clerk of said County, do hereby certify that the personal assessment roll of said County was filed in my office this

day of

Chancery Clerk

day of

Chancery Clerk

Deputy Chancery Clerk

And this valuation appears on Page

Filed with the Department of Revenue, this

day of

A.D. 20

By

Department of Revenue

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING AND APPROVING TO APPLY FOR  
THE LEPC GRANT FOR YEAR 2018**

---

There came on this day for consideration the matter of authorizing and approving to apply for the LEPC grant for year 2018

It appears to this Board Treva Hodge, Assistant Director of Emergency Management, is requesting this Board's consideration to apply for the annual LEPC Grant which requires a 75/25 grant match with the following priorities

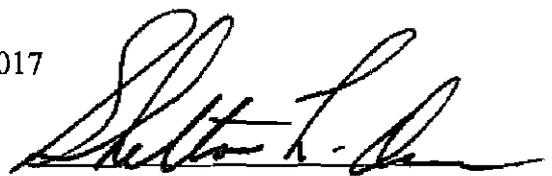
- Priority One Matching Funds would be divided between the city and county
- Priority Two Matching Funds would be paid by city or county, distribution, of the Garmin's, to each department

It appears further to this Board if the West Point/Clay County Emergency Management was approved for the Priority One grant funding EMA is requesting to purchase a railcar training package kit \$13,190 00 (matching funds \$3,297 50 total for city and county would total \$1,648 75 each), and,

It appears to this Board if approved for Priority Two funding EMA is requesting to purchase 27 Garmin's \$2,700 00 (\$675 00 which would be paid for by the city or county depending on distribution to each department)

After motion by Lynn Horton and second by Joe Chandler this Board doth vote unanimously to authorize and approve of the LEPC Grant application 2018 submission for the purchases as stated above

SO ORDERED this the 28<sup>th</sup> day of July, 2017



President

NO \_\_\_\_\_

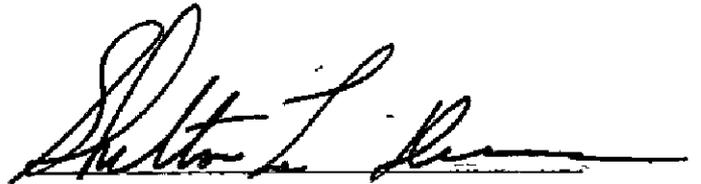
**IN THE MATTER OF AUTHORIZING AND APPROVING OF THE CAFETERIA  
PLAN FLEXIBLE BENEFITS PLAN DOCUMENTS WITH AFLAC**

---

There came on this day for consideration the matter of authorizing and approving of the Cafeteria Plan Flexible Benefits Plan Documents with AFLAC

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize and approve of the said Cafeteria Plan Flexible Benefit Plan Documents with AFLAC as attached hereto as Exhibit A

SO ORDERED this the 28<sup>th</sup> day of July, 2017

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

President



Dear TREVA HODGE

Thank you for choosing Aflac as your supplemental insurance carrier. We appreciate your business.

Enclosed is a packet containing the documents necessary to establish a cafeteria plan. Please carefully review the Flexible Benefits Plan Document and Summary Plan Description (SPD) and verify that all of the information about benefits offered, eligibility, plan administration, and funding is correct for the plan that you will be administering.

The Flexible Benefits Plan itself is not intended to be an ERISA plan required to have an ERISA summary plan description (SPD) even though many of the underlying benefits will be subject to ERISA and required to have their own SPDs. Nonetheless, we refer to the Flexible Benefits Plan summary as an SPD for ease of reference. Please notice that the sample Flexible Benefits Plan Document refers to the Summary Plan Description with regard to many of the plan's provisions. This approach eases administration and reduces the risk of inconsistency between the Flexible Benefits Plan Document provisions and the Summary Plan Description provisions. You should also note that these documents are only sample documents typical of a plan intended to qualify as a Section 125 Cafeteria Plan with the terms and conditions thereof and that they may need to be modified to conform to your individual circumstances.

Aflac has developed these sample documents with legal counsel, and it is Aflac's intent and belief that the documents in form satisfy the requirements of IRS Code Section 125. However, Aflac is not in the business of offering legal counsel or tax advice, and thus, Aflac cannot and does not make any representations about the legal or tax effect of plans adopted based on the sample provisions in these documents upon any particular employer. Therefore, it is each employer's responsibility to determine, with the assistance of the employer's own legal counsel, the suitability of these particular documents and the legal and tax effect of these plan documents upon the employer and its employees.

Since Aflac has no control over your subsequent modification and/or administration of the plan and since the Internal Revenue Service will not render an opinion as to a plan's qualified status under IRS Code Section 125, Aflac makes no representation (express or implied) as to your plan's qualification under IRS Code Section 125 and related provisions as adopted and subsequently amended by you.

You, as sponsoring employer, bear sole responsibility for amending your plan (as necessary) to comply with existing tax law and future changes for meeting all reporting and disclosure requirements imposed by applicable law and for the daily administration of your plan. As such, we recommend you review the following important information:

#### Important Compliance Issues

**Nondiscrimination Testing** Failure to satisfy these requirements will cause adverse tax consequences to highly compensated and/or key employees and could possibly disqualify the plan.

**Qualified Premiums** Certain insurance premiums that cover the employee (or in the case of accident or health coverage other than life insurance, the employee and tax dependents/family) may be included in the Flexible Benefits Plan Documents if adopted as part of your benefits plan. These include the following:

- Group Term Life Insurance covering the employee (eligible under IRS Code Section 79) that is equal to or less than \$50,000 (Life insurance coverage on dependents is not eligible for pre-tax treatment.)

- Accidental Death and Dismemberment (AD&D) coverage

- Group or individual dental, hospital indemnity, cancer insurance, vision, hearing, and other qualified accident and health premiums

- Group (but not individual) major medical coverage

**Effects on taxes** When including health, medical, and disability income policies within the Flexible Benefits Plan, paying for coverage on a pre-tax basis may cause certain insurance benefit payments to be subject to federal and state taxes. Accident benefits will generally be tax-free. Disability benefits will be taxable if the employer paid all or part of the premium or if employees funded the coverage on a pre-tax (salary reduction) basis through the cafeteria plan. With regard to supplemental health benefits when the premium amounts are paid on a pre-tax basis (i.e., employer-paid or employee pre-tax salary reduction) benefits are excludable to the extent of unreimbursed medical care expenses. However, benefit payments (combining supplemental cash indemnity benefits as well as the total of actual medical reimbursement benefits from health and medical policies/plans) that exceed the amount of unreimbursed medical expenses would be taxable.

**Continuation of Coverage** Health benefits offered through a cafeteria plan may be subject to the continuation coverage provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). Contact your COBRA administrator for more details.

**Continuation of Coverage During FMLA Leave** Health benefits (including health FSA benefits) offered through a cafeteria plan are subject to the continuation provisions and other all benefits may be subject to the reinstatement provisions of the Family and Medical Leave Act of 1993 ( FMLA ) See Question 13 of the SPD for more details on coverage offered under the Plan during FMLA leave

**HIPAA Privacy and Security Requirements** During the course of providing participants with health coverage under a health FSA (if applicable) the plan will have access to information about covered individuals that is deemed to be protected health information (PHI) by the Health Insurance Portability and Accountability Act of 1996 (HIPAA) While the Flexible Benefits Plan itself is not a health plan HIPAA Privacy and Security Rules apply to health plans that you may offer through the Flexible Benefits Plan including health FSAs The employer is solely responsible for ensuring that the employer and the plan comply with HIPAA's rules If you are a Health FSA plan sponsor Aflac is enclosing a privacy packet (Important Privacy Information) with an overview of the HIPAA Privacy Rules Aflac is also including general HIPAA language in the sample documentation (Section 10.18 of the Flexible Benefits Plan Document and for full plans only Appendix II to the SPD) The privacy information provided in this cafeteria plan packet is not provided with the intent of fully satisfying your HIPAA obligations HIPAA's Privacy Rules are complicated and their effects may vary for each plan Please consult with your legal counsel regarding your required actions and plan language for your company and plan to achieve HIPAA compliance

#### **Plan Administration and Maintenance**

**Plan Document Maintenance** Each plan sponsor is responsible for reviewing the sample Flexible Benefits Plan Documents and adopting a plan that is consistent with the desired plan design and any legal requirements that may apply in your state For your added convenience and your future reference the most current version of the sample cafeteria plan packet will be available on the Aflac Web site (aflac.com) The sample cafeteria plan documents will be updated periodically to correspond with changes in applicable laws

**Summary Plan Description** All URM FSA plan sponsors are required to give each eligible employee a copy of the SPD within 120 days of the effective date of the initial plan year and within 90 days of the effective date of coverage for all subsequent plan years If an employer makes a change in the plan the employer must provide employees with a summary of the changes [a Summary of Material Modifications (SMM)] within 60 days of the adoption of the change **Note** While the plan and related documents are copyrighted Aflac gives you limited permission to copy the documents as necessary for distribution to your employees for use solely in the operation of your own cafeteria plan

**Payroll Instructions** Payroll instructions will be thoroughly reviewed with you or your payroll representative by your Aflac agent

#### **Employee Eligibility and Elections**

**New Employees** For details regarding employee eligibility please refer to Section 2.01 of the Flexible Benefits Plan Document

**Special Rule for URM Eligibility** Current tax rules require that the URM be extended solely to employees who are eligible for major medical coverage that you offer

**Employees of Affiliated Companies** If the requirements of IRS Code Section 414(b) (c) (m) or (o) are satisfied the employees of an affiliated company may be able to participate in this plan Please consult with your tax advisor concerning the potential impact of IRS Code Section 414(b) (c) (m) and (o)

**Benefit Election Changes** Employees generally cannot change their election to participate in the pre-tax contribution payment option or vary the pre-tax contributions they have selected For details regarding important exceptions to this general rule please refer to Section 3.04 of the Plan Document and Question 9 of the SPD

Due to the complexity of cafeteria plans we recommend that you consult with your accountant attorney or other tax advisor concerning the plan provisions administration and operation before executing the Plan Documents Remember that your cafeteria plan will not be effective until your plan is adopted **NOTE The Flexible Benefits Plan Documents you adopt must be signed PRIOR TO THE EFFECTIVE DATE** If your Flexible Benefits Plan Document is executed after the effective date the IRS may attempt to challenge the qualified status of your plan We recommend that you retain any evidence that you have showing that your plan was adopted and that enrollments were completed prior to the effective date If no pre-tax deductions have been made thus far you may consider changing the start date of your cafeteria plan

Aflac will use its best efforts to provide employers with information from time to time about developments concerning Section 125 Cafeteria Plans However for reasons stated above it is the employer's responsibility to maintain the qualified status of the Section 125 Cafeteria Plan in form and in operation

We value the trust you have placed in us If you need our help or if you have any questions please call us toll free at 1-800-992-3522 Our customer service representatives are here to assist you Monday through Friday from 8 a.m. to 7 p.m. Eastern time

Sincerely

Aflac New Account Setup Department

Enc

**FLEXIBLE BENEFITS PLAN ACCOUNT ESTABLISHMENT INFORMATION AND CHECKLIST**

**Important steps for establishing your Flexible Benefits cafeteria plan**

**> For all Flex One Cafeteria Plans**

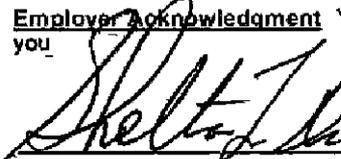
- Employer's Acknowledgment** After executing and adopting your Plan Document please sign and date the Employer's Acknowledgment in order to officially adopt and execute your plan. Place the signed and dated Employer's Acknowledgment in your files with a copy of your Plan Document Packet.
- Summary Plan Description** A copy must be provided to each eligible employee as soon as possible (prior to enrollment is preferred)

**Important information for administering your cafeteria plan**

- Plan Identification Number (PIN)** The Department of Labor regulations require that welfare benefit plan sponsors assign a three-digit PIN number to their welfare plans (including URMs offered through cafeteria plans) for identification purposes. Numbering for welfare plans should begin at 501 and proceed consecutively. If you have other plans (e.g. health coverage) assign the next open number. This number must be indicated on the Summary Plan Description.
- Affiliated Companies** Only those companies described in Section 414(b) (c) or (m) of the Internal Revenue Code can participate in a cafeteria plan. In addition, if there are affiliated companies, nondiscrimination testing may be affected by affiliated companies. Consult your tax advisor.
- 5500 and Summary Annual Report** While there is no Form 5500 filing requirement for the cafeteria plan itself, welfare benefit plans subject to ERISA, which may include URM flexible spending accounts (FSAs) must file Form 5500 and any applicable schedules (unless an applicable exception applies) - even if the benefits are funded through the cafeteria plan. You should contact your tax or legal advisor to find out if your Plan is subject to ERISA and whether filing a Form 5500 (including any applicable schedules) for your Plan is required.
- Nondiscrimination Testing** Tax nondiscrimination tests, including the Eligibility, Contributions and Benefits, and Concentration of Benefits tests, must be performed. In the case of Flexible Spending Accounts (FSAs), nondiscrimination tests must be performed for each FSA.
- Health FSAs (URM)** You, as Plan Sponsor, are responsible for ensuring that the URM FSA maximum is in line with your risk tolerance. Remember, IRS Notice 2005-42 allows an additional 2 1/2 month period (i.e. grace period) in which to incur additional medical expenses, and IRS Notice 2013-71 allows a carryover option of up to \$500 unused health FSA funds. The grace period option and carry over option cannot be offered simultaneously. If you have selected either the grace period feature or the carry over feature, the Aflac sample plan incorporates language for either option. Also, remember that participant salary reductions are subject to dollar limitations set forth by the IRS, which may be adjusted annually.
- Eligibility** Any eligibility waiting period for pre-tax benefits should generally be uniformly applied. You, as Plan Sponsor, are responsible for ensuring that the eligibility period listed in your plan documents does not violate Internal Revenue Service or Department of Labor regulations.
- Privacy** You, as Plan Sponsor, are responsible for ensuring that your plan does not violate the privacy requirements set forth in the Gramm Leach-Bliley Act of 1999 (GLB) and, if applicable, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), including the Health Information Technology for Economic and Clinical Health Act of 2009 ("HITECH") and the Final HIPAA Omnibus Rule. GLB regulates the privacy of financial information and applies to all Flexible Benefit plans (see the attached Privacy Practices). HIPAA protects privacy by regulating the disclosure of protected health information (PHI), so Plan Sponsors of only health FSAs must comply with HIPAA privacy requirements (health FSA Plan Sponsors only, see the attached Important Privacy Information).
- HSA Documentation** The sample Flexible Benefits Plan document includes language to enable pre-tax contributions for health savings accounts (HSAs). Any HSA will require additional documentation that must be arranged through an HSA trustee or custodian. Aflac does not serve as an HSA custodian or trustee, and does not provide such documentation.

\* If you have any questions regarding this checklist, please contact Aflac toll free at (1-800-992-3522) and one of our Customer Service Representatives can assist you Monday through Friday from 8:00 A.M. to 7:00 P.M. EST.

**Employer Acknowledgment** Your signature verifies that an Aflac sales representative has reviewed the above information with you.

  
 Signature \_\_\_\_\_  
 Printed Name **Sheltia Deanes**

7/27/2017  
 Date \_\_\_\_\_



## PRIVACY PRACTICES

Protecting the privacy and confidentiality of employer and participant information through our POP cafeteria plan services is very important to American Family Life Assurance Company of Columbus (Aflac) and American Family Life Assurance Company of New York (Aflac New York). Throughout this notice when we use the name Aflac we will be referring to both organizations. Accordingly, we strive to comply with each of the following practices in everything we do:

- **We do not sell, rent, lease or otherwise disclose personal information about employers or employees of an employer for purposes unrelated to our products and services.** The personal information of our customers is of paramount importance to us. Therefore, we provide this information only to our employees, agents and third parties as required to allow them to help us develop and provide our insurance and employee benefit products and services.

**We work to ensure information integrity and security.** We use technology tools and design our business practices to help ensure that the personal information of the employer and employees of the employer are properly gathered, stored and processed. We also work to maintain the security of and internal and external access to the personal information of our customers through the use of technology and our business practices.

- **We expect our agents and employees to respect the personal information of our customers.** Aflac has business policies and practices in place to help ensure that its employees and agents carry out these practices and otherwise protect the personal information of our customers. Both employees and agents are subject to censure, dismissal or termination for violation of these policies.

These Privacy Practices apply to our U.S. customers. Due to legal and cultural differences, our practices may vary outside the United States.

## PRIVACY NOTICE

Aflac and our agents provide this notice to let you know about the current privacy practices of Aflac and our agents. **You do not need to do anything in response to this notice.** This notice is merely to inform you about how we safeguard your information.

### Collection of Information

As part of Aflac's normal operating procedures, Aflac (and our agents acting on our behalf) needs to obtain information from both the employer and the participant to determine an individual's eligibility for our products and services and to perform our insurance functions. Aflac and our agents may collect nonpublic personal information (which includes both nonpublic personal financial information and nonpublic personal health information) about Aflac customers, including but not limited to:

Information from the employer or the participant (including names, addresses, Social Security numbers, financial and marital status, and health and dependent child care information)

Information about the employer or the participants' transactions with Aflac or our agents (including claims, payment information and banking information)

Information from consumer reporting agencies (including creditworthiness and credit history), motor vehicle records agencies (including accident reports and violations), investigators (including information regarding general character and participation in hazardous activities), insurance support organizations such as the Medical Information Bureau, Inc. (including claims and health and insurance application histories) and the customers' health care providers (including health history), employers (including salary and benefits information) and family members.

### Disclosure of Information

Aflac may disclose the nonpublic personal financial information we collect, as described above, as well as information about your transactions with us (such as your policy coverage, election amounts, premiums and payment history) to our agents or other third parties who perform services for us or functions on our behalf, including the marketing of Aflac services. Aflac may also disclose the nonpublic personal financial information we collect to other third parties as authorized by you or as required or permitted by law.

Our agents will make disclosures of the employer or the participants' nonpublic personal financial information only while acting on Aflac's behalf and furthermore will make such disclosures only as Aflac itself is permitted to make.

Neither Aflac nor our agents will use or share with other parties any nonpublic personal health information about our customers for any purpose other than disclosures for the performance of insurance functions by Aflac or on our behalf, disclosures that are permitted or required by law, or to which the customer consents.

Neither Aflac nor our agents will further disclose any nonpublic personal information about a former customer of Aflac other than as may be required or permitted by law.

### Confidentiality and Security

Aflac and our agents will safeguard, according to strict standards of security and confidentiality, any information we collect, receive or maintain about Aflac's customers. Aflac maintains administrative, technical and physical safeguards to ensure the security and confidentiality of our customer information and records, to protect against anticipated threats or hazards to such records, and to protect against unauthorized access to or use of such information or records.

Internally Aflac limits access to our customers' information to only those employees who need access to the information to perform their job functions. Employees who misuse information are subject to disciplinary actions. Externally, we do not disclose customer information to any third parties unless we have previously informed the customer of the disclosure, have been authorized to do so by the customer, or are required or permitted to make the disclosure by law or our regulators.

#### **NOTICE OF INFORMATION PRACTICES**

Arizona, California, Connecticut, Georgia, Illinois, Maine, Massachusetts, Minnesota, Nevada, New Jersey, North Carolina, Ohio, Oregon, and Virginia require insurers and agents to describe their information practices in addition to providing a Privacy Notice. There is significant overlap between the two notices, but in general our Information Practices include the following: Aflac may obtain information about you and any other persons proposed for insurance. Some of this information will come from you and some may come from other sources. That information and any other subsequent information collected by Aflac may in some circumstances be disclosed to third parties without your specific consent. Residents of these states have the right to access and correct the information collected about them, except information that relates to a claim or to a civil or criminal proceeding. They also have the right to receive the specific reason for an adverse underwriting decision in writing. If you wish to have a more detailed explanation of our information practices required by your state, please submit a written request to Aflac Worldwide Headquarters, ATTN: Client Services, 1932 Wynnton Road, Columbus, Georgia 31999.

#### **NOTICE OF PRIVACY PRACTICES - PROTECTED HEALTH INFORMATION**

If you would like a copy of Aflac's Notice of Privacy Practices - Protected Health Information, issued pursuant to the Federal Health Insurance Portability and Accountability Act of 1996 (HIPAA), copies are available by sending a written request to Aflac Worldwide Headquarters, ATTN: Privacy Office, 1932 Wynnton Road, Columbus, Georgia.

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## PREAMBLE

The Employer hereby establishes a Flexible Benefits Plan ( Plan ) for its Employees for purposes of providing eligible Employees with the opportunity to choose from among the fringe benefits available under the Plan. The Plan is intended to qualify as a cafeteria plan under the provisions of Code Section 125. The Dependent Care Expense Reimbursement Plan ( DDC ) is intended to qualify as a Code Section 129 dependent care assistance plan and the Medical Care Expense Reimbursement Plan ( URM ) is intended to qualify as a Code Section 105 medical expense reimbursement plan. Although printed within this document the DDC and URM Plans are separate written plans for purposes of administration and all reporting and nondiscrimination requirements imposed by Sections 105 and 129 of the Code and all applicable provisions of ERISA. The DDC and the URM are available only if designated as a Benefit Plan or Policy in the Summary Plan Description (SPD).

## FLEXIBLE BENEFITS PLAN

### ARTICLE I DEFINITIONS

- 1 01** **Affiliated Employer** means any entity who is considered with the Employer to be a single employer in accordance with Code Section 414(b) (c) or (m) of the Code.
- 1 02** **After tax Contribution(s)** means amounts withheld from an Employee's Compensation pursuant to a Premium Deduction Authorization (PDA) after all applicable state and federal taxes have been deducted. Such amounts are withheld for purposes of purchasing one or more of the Benefit Plans or Policies available under the Plan.
- 1 03** **"Anniversary Date"** means the first day of any Plan Year.
- 1 04** **"Benefit Plan(s) or Policy(ies)"** means those Qualified Benefits available to a Participant under this Plan as set forth in the SPD as amended and/or restated from time to time.
- 1 05** **Board of Directors** means the Board of Directors or other governing body of the Employer (the Board). The Board upon adoption of this Plan appoints the Plan Administrator to act on the Employer's behalf in all matters regarding the Plan.
- 1 06** **Change in Status** means any of the events described in the SPD as well as any other events included under subsequent changes to Code Section 125 or regulations issued under Code Section 125 that the Plan Administrator (in its sole discretion) decides to recognize on a uniform and consistent basis as a reason to change the election mid-year. Note: See the SPD for requirements that must be met to permit certain mid-year election changes on account of a Change in Status.
- 1 07** **Code** means the Internal Revenue Code of 1986 as amended.
- 1 08** **Compensation** means the cash wages or salary paid to an Employee by the Employer.
- 1 09** **Dependent** means any individual who is a tax dependent of the Participant as defined generally in Code Section 152(a) except as otherwise set forth in Code Section 21 (for Dependent Care FSA purposes if offered under the Plan), Code Section 105 (for health plan purposes if offered under the Plan) and Code Section 223 (for Health Savings Account purposes if offered under the Plan). Also for DDC purposes a Dependent shall also be defined as in Code section 21(e)(5) (i.e. dependent of the custodial parent as defined in Code Section 152(e)). Children as defined in Code Section 152(f)(1) are considered Dependents until age 26 (regardless of residence, marital status, tax dependent status, student status, or other factors).
- 1 10** **Dependent Care Reimbursement** shall have the meaning assigned to it by Section 5.01 of the Plan.
- 1 11** **Earned Income** means all income derived from wages, salaries, tips, self-employment, and other Compensation (such as disability or wage continuation benefits) but only if such amounts are includable in gross income for the taxable year. Earned income does not include any other amounts excluded from earned income under Code § 32(c)(2) such as amounts received under a pension or annuity or pursuant to workers' compensation.
- 1 12** **Effective Date** of this Plan is the effective date set forth in the SPD.
- 1 13** **Eligible Employment Related Expenses** means those Qualifying Employment Related Expenses (as defined below) paid or incurred incident to maintaining employment after the date of the Employee's participation in the DDC and during the Plan Year (plus any applicable grace period extension as described in the SPD) other than amounts paid to:
- (a) an individual with respect to whom a Dependent deduction is allowable under Code Sec. 151(c) to the Participant or his Spouse.

(b) the Participant's Spouse or

(c) a child of the Participant who is under 19 years of age at the end of the taxable year in which the expenses were incurred

- 1 14 **Eligible Medical Expenses** means those expenses incurred by the Employee or the Employee's Spouse or Dependents after the date of the Employee's participation in the URM and during the Plan Year (plus any applicable grace period extension or carryover option as described in the SPD) to the extent that the expense satisfies the conditions set forth in the Summary Plan Description and are for medical care as defined by Code Section 213(d). For purposes of this Plan the following expenses are not considered Eligible Medical Expenses even if they otherwise constitute medical care under Code Section 213(d): i) expenses for qualified long term care services (as defined in Code § 7702B(c)) and ii) expenses incurred for health insurance premiums and iii) over-the-counter drugs and medicines that are not prescribed by a physician. For purposes of this Plan an expense is incurred when the Participant or beneficiary is furnished the medical care or services giving rise to the claimed expense regardless of when the expense is paid.
- 1 15 **Employee** means any individual who is considered to be in a legal employer-employee relationship with the Employer for federal tax-withholding purposes. Such term includes former employees for the limited purpose of allowing continued eligibility for benefits hereunder for the remainder of the Plan Year in which an employee ceases to be employed by the Employer. The term Employee shall not include any leased employee (as that term is defined in Code Section 414(n)) or any self-employed individual who receives from the Employer net earnings from self-employment within the meaning of Code Section 401(c)(2) unless such individual is also an Employee.
- 1 16 **Employer** means the Employer and the Affiliated Employers named in the SPD provided however that when the Plan provides that the Employer has a certain power (e.g. the appointment of a Plan Administrator, entering into a contract with a third party insurer, or amendment or termination of the plan) the term Employer shall mean only that entity named on the first line of the Plan Information Summary of the SPD and not any Affiliated Employer. Affiliated Employers who sign the Plan Information Summary and/or otherwise adopt the Plan shall be bound by the Plan as adopted and subsequently amended unless they clearly withdraw from participation herein.
- 1 17 **ERISA** shall mean the Employee Retirement Income Security Act of 1974 as amended.
- 1 18 **Health Care Reimbursement** shall have the meaning assigned to it by Section 5.01 of the Plan.
- 1 19 **Highly Compensated Individual** means an individual defined under Code Section 125(e) or 414(q) as amended as a highly compensated individual or a highly compensated employee.
- 1 20 **Key Employee** means an individual who is a key employee as defined in Code Section 125(b)(2) as amended.
- 1 21 **Nonelective Contribution(s)** means any amount that the Employer in its sole discretion may contribute on behalf of each Participant to provide benefits for such Participant and his or her Spouse and Dependents if applicable under one or more of the Benefit Plan(s) or Policy(ies) offered under the Plan. The amount of employer contribution that is applied towards the cost of the Benefit Plan(s) or Policy(ies) for each Participant and/or level of coverage shall be subject to the sole discretion of the Employer. The amount of Nonelective Contribution for each Participant may be adjusted upward or downward in the contributing Employer's sole discretion. The amount shall be calculated for each Plan Year in a uniform and nondiscriminatory manner and may be based upon the Participant's dependent status, commencement or termination date of the Participant's employment during the Plan Year and such other factors as the Employer shall prescribe. To the extent set forth in the SPD or enrollment material the Employer may make Nonelective Contributions available to Participants and allow Participants to allocate the Nonelective Contributions among the various Benefit Plans or Policies offered under the Plan in a manner set forth in the SPD of additional taxable Compensation except as otherwise provided in the SPD or enrollment material.
- 1 22 **Participant** means an Employee who becomes a Participant pursuant to Article II.
- 1 23 **Plan** means the Flexible Benefits Plan, the SPD (defined in Section 1.35 herein) and (if applicable) the related Trust created by this document.
- 1 24 **Plan Administrator** means the person(s) or Committee identified in the SPD that is appointed by the Employer with authority, discretion, and responsibility to manage and direct the operation and administration of the Plan. If no such person is named, the Plan Administrator shall be the Employer.
- 1 25 **Plan Year** shall be the period of coverage set forth in the SPD (as extended by any applicable grace period as set forth in the SPD).
- 1 26 **Premium Deduction Authorization or PDA** Means the actual or deemed agreement pursuant to which an eligible Employee or Participant elects to contribute his share of the cost of chosen Benefit Plans or Policies with Pre-tax or

After-tax contributions and/or Benefit Credits (if offered under the plan) in accordance with Article III herein. If the Employer utilizes an interactive voice response (IVR) system or web based program for enrollment, the PDA may be maintained on an electronic database in accordance with all applicable federal and/or state laws.

- 1 27 **Pre tax Contribution(s)** means amounts withheld from an Employee's Compensation pursuant to a Premium Deduction Authorization before any applicable state and federal taxes have been deducted. The amounts are withheld for purposes of purchasing one or more of the Benefit Plans or Policies available under the Plan. This amount shall not exceed the premiums or contributions attributable to the most costly Benefit Plan or Policy afforded hereunder and for purposes of Code Section 125 shall be treated as an Employer contribution (this amount may however be treated as an Employee contribution for purposes of state insurance laws).
- 1 28 **Qualified Benefit** means any benefit excluded from the Employee's taxable income under Chapter 1 of the Code other than Sections 106(b), 117, 124, 127 or 132 and any other benefit permitted by the Income Tax Regulations (i.e. any life insurance coverage that is includable in gross income by virtue of exceeding the dollar limitation on nontaxable coverage under Code Sec. 79). Notwithstanding the previous sentence, benefits prohibited under Section 125(f) (e.g. qualified health plans (as defined in Section 1301 of the Affordable Care Act) that are purchased in the individual market through a public Exchange and long term care insurance) are not Qualified Benefits.
- 1 29 **Qualifying Employment Related Expenses** means those expenses that would be considered to be employment related expenses under Section 21(b)(2) of the Code (relating to expenses for household and dependent care services necessary for gainful employment) if paid for by the Employee to provide Qualifying Services.
- 1 30 **Qualifying Individual** means an individual defined as a Qualifying Individual in the Summary Plan Description.
- 1 31 **Qualifying Services** means services relating to the care of a Qualifying Individual that enable the Participant or his Spouse to remain gainfully employed which are performed
- (a) in the Participant's home, or
  - (b) outside the Participant's home for (1) the care of a Dependent of the Participant who is under age 13, or (2) the care of any other Qualifying Individual who resides at least eight (8) hours per day in the Participant's household. If the expenses are incurred for services provided by a dependent care center (i.e. a facility that provides care for more than six (6) individuals not residing at the facility), the center must comply with all applicable state and local laws and regulations.
- 1 32 **"Reimbursement Account(s)" or "Account(s)"** shall be the funding mechanism by which amounts are withheld from an Employee's Compensation and retained for future Health Care Reimbursement (as defined in Section 1 18 herein) and Dependent Care Reimbursement (as defined in Section 1 10 herein) to the extent adopted by the Employer as set forth in the SPD. No money shall actually be allocated to any individual Participant Account(s); any such Account(s) shall be of a memorandum nature, maintained by the Administrator for accounting purposes, and shall not be representative of any identifiable trust assets. No interest will be credited to or paid on amounts credited to the Participant Account(s).
- 1 33 **"Spouse"** means an individual who is legally married to a Participant (and who is treated as a spouse under the Code) but for purposes of the Dependent Care Reimbursement Plan provisions shall not include an individual who, although married to the Participant, files a separate federal income tax return, maintains a separate principal residence from the Participant during the last six months of the taxable year, and does not furnish more than one-half of the cost of maintaining the principal place of abode of the Qualifying Individual.
- 1 34 **"Student"** means an individual who during each of five (5) or more calendar months during the Plan Year is a full-time student at any college or university, the primary function of which is the conduct of formal instruction, and which routinely maintains a regular faculty and curriculum and normally has an enrolled student body in attendance at the location where its educational activities are regularly presented.
- 1 35 **Summary Plan Description or SPD** means the document attached as Attachment I to the Plan document that describes the terms of the Plan not set forth herein. The SPD and all applicable appendices are incorporated hereto by reference.
- 1 36 **Trustee** (if applicable) means the person(s) or institution (and their successors) named on the signature page attached hereto who have assented to being so named by their signature to this Agreement, otherwise empowered to hold and disburse the funds that are created hereunder.

## ARTICLE II ELIGIBILITY AND PARTICIPATION

- 2 01 **Eligibility to Participate** Each Employee who satisfies the eligibility requirements set forth in the SPD shall be eligible to participate in this Plan as of any applicable entry date set forth in the SPD. The provisions of this Article are not

intended to override any eligibility requirement(s) or waiting period(s) specified in the applicable Benefit Plans or Policies and the terms of eligibility and participation for the Benefit Plan(s) or Policy(ies) offered under the Plan shall be subject to the requirements specified in the governing documents of the Benefit Plans or Policies

- 2 02 Termination of Participation** Participation shall terminate on the earliest of the dates set forth in the SPD
- 2 03 Eligibility to Participate in Reimbursement Accounts** Each Employee who satisfies the eligibility requirements set forth in the SPD shall be eligible to participate in the Reimbursement Accounts if adopted by the Employer on the date set forth in the SPD Participation in the Reimbursement Accounts shall be effective on the date set forth in the SPD
- 2 04 Qualifying Leave Under FMLA** Notwithstanding any provision to the contrary in this Plan if a Participant goes on a qualifying leave under the Family and Medical Leave Act of 1993 (the FMLA ) then to the extent required by the FMLA the Participant will be entitled to continue the Participant's Benefit Plans or Policies that provide health coverage (including URM benefits to the extent offered under the Plan) on the same terms and conditions as if the Participant were still an active Employee The requirements for continuing coverage procedures for FMLA leave and payment option(s) provided by the Employer (as described above) will be set forth in the SPD and will be administered in accordance with the regulations issued under Code Section 125 and in accordance with the FMLA
- 2 05 Non FMLA Leave** If a Participant goes on an unpaid leave of absence that does not affect eligibility under this Plan or the Benefit Plans or Policies chosen by the Participant then the Participant will continue to participate and the contributions due for the Participant will be paid by one or more of the payment options described in the SPD If a Participant goes on an unpaid leave that affects eligibility under this Plan or the Benefit Plans or Policies chosen by the Participant the election change rules in Section 3 04 will apply If such policy requires coverage to continue during the leave but permits a Participant to discontinue contributions while on leave the Participant will upon returning from leave be required to repay the contributions not paid by the Participant during the leave

### ARTICLE III BENEFIT ELECTIONS

- 3 01 Election of Contributions** A Participant may elect any combination of Pre tax Contributions or After tax Contributions (as set forth in the SPD) to fund any Benefit Plan or Policy available under the Plan provided that only Qualified Benefits may be funded with Pre-tax Contributions The Employer may but is not required to allocate Non-elective Contributions to one or more Benefit Plans or Policies offered under the Plan and to the extent set forth in the SPD or enrollment material may allow the Participants to allocate his allotted share of Nonelective Contributions among the various Benefit Plans or Policies in a manner set forth in the SPD or enrollment material
- 3 02 Initial Election Period**
- (a) **Currently Eligible Employees** An Employee who is eligible to become a Participant in this Plan as of the Effective Date should complete sign and file a PDA with the Plan Administrator during the election period (as specified by the Plan Administrator) immediately preceding the Effective Date of the Plan in order to become a Participant on the Effective Date The elections made by the Participant on this initial PDA shall be effective subject to Section 3 04 for the Plan Year beginning on the Effective Date
  - (b) **New Employees and Employees Who Have Not Yet Satisfied The Plan's Waiting Period** An Employee who becomes eligible to become a Participant in this Plan after the Effective Date should complete sign and file a PDA with the Plan Administrator (or its designated third party administrator as set forth on the PDA) during the Initial Election Period set forth in the SPD or the enrollment material Participation will commence under this Plan as set forth in the SPD Coverage under the component Benefit Plans or Policies will be effective in accordance with the governing provisions of such Benefit Plans or Policies
  - (c) **Failure to Elect** An eligible Employee who fails to complete sign and file a PDA in accordance with paragraph (a) or (b) above during an initial election period may become a Participant on a later date in accordance with Section 3 03 or 3 04
- 3 03 Annual Election Period** Each Employee who is a Participant in this Plan or who is eligible to become a Participant in this Plan shall be notified prior to each Anniversary Date of this Plan of his right to become a Participant in this Plan to continue participation in this Plan or to modify or to cease participation in this Plan and shall be given a reasonable period of time in which to exercise such right such period of time shall be known as the Annual Election Period The date that the Annual Election Period commences and ends will be set forth in the SPD or the enrollment material An election is made during the Annual Election Period in the manner set forth in the SPD The consequences of failing to make an election during the Annual Election Period will be set forth in the SPD
- 3 04 Change of Elections** A Participant shall not make any changes to the Pre tax Contribution amount or where applicable to the Participant's elected allocation of Nonelective Contributions except for election changes permitted under this Section 3 04 and for changes made during the Annual Election Period (Section 3 03) changes caused by termination of employment (Section 3 05) and changes pursuant to the Family and Medical Leave Act (Section 2 04)

Except as provided in the SPD for HIPAA special enrollment rights arising from the birth adoption or placement for adoption of a child all election changes shall be effective on a prospective basis only (i.e. election changes will become effective no earlier than the first day of the first pay period coinciding with or immediately following the date that the election change was filed) but as determined by the Plan Administrator election changes may become effective later to the extent the coverage in the applicable component plan commences later. The circumstances under which a Participant may change his election under this Plan are set forth in the SPD.

- 3 05 Impact of Termination of Employment on Election or Cessation of Eligibility** Termination of employment or cessation of eligibility shall automatically revoke any Pre-tax Contributions. Except as provided below, if revocation occurs under this Section 3 05, no new election with respect to Pre-Tax Contributions may be made by such Participant during the remainder of the Plan Year. Rules governing elections for former participants rehired during the same Plan Year shall be set forth in the SPD.

#### ARTICLE IV BENEFIT FUNDING

- 4 01 Source of Benefit Funding** The cost of coverage under the component Benefit Plans or Policies shall be funded by the Participant's Pre-tax and/or After-tax Contributions and/or any Nonelective Contributions provided by the Employer. The required contributions for each of the Benefit Plans or Policies offered under the Plan shall be made known to employees in enrollment materials. Pre-tax or After-tax Contributions (as elected by the Employee on the PDA) shall equal the contributions required from the Participant less any available Nonelective Contributions allocated thereto by the Employer or where applicable, the Participant for coverage of the Participant or the Participant's Spouse or Dependents under the Benefit Plans or Policies elected by the Participant under this Plan. Amounts withheld from a Participant's Compensation as Pre-tax Contributions or After-tax Contributions shall be applied to fund benefits as soon as administratively feasible. The maximum amount of Pre-tax Contributions plus any Nonelective Contributions made available by the Employer for Benefit Plan(s) or Policy(ies) offered under this Plan shall not exceed the aggregate cost of the Benefit Plan(s) or Policy(ies) elected by the Employee.
- 4 02 Reduction of Certain Elections to Prevent Discrimination** If the Plan Administrator determines before or during any Plan Year that the Plan may fail to satisfy for such Plan Year any requirement imposed by the Code or any limitation on Pre-tax Contributions allocable to Key Employees or to Highly Compensated Individuals, the Plan Administrator shall take such action(s) as he deems appropriate under rules uniformly applicable to similarly situated Participants to assure compliance with such requirement or limitation. Such action may include, without limitation, a modification or revocation of a Highly Compensated Individual's or Key Employee's election without the consent of such Employee.
- 4 03 Health Care Reimbursement** To the extent offered under the Plan, each Participant's URM will be credited for Health Care Reimbursement with amounts withheld from the Participant's Compensation and any Nonelective Contributions allocated thereto by the Employer or where applicable, the Participant. The Account will be debited for Health Care Reimbursements disbursed to the Participant in accordance with Article V of this document. The entire amount elected by the Participant on the PDA as an annual amount for the Plan Year for Health Care Reimbursement less any Health Care Reimbursements already disbursed to the participant for Expenses incurred during the Plan Year (plus any grace period or carryover option as set forth in the SPD) shall be available to the Participant at any time during the Plan Year without regard to the balance in the Health Care Account (provided that the periodic contributions have been made). Thus, the maximum amount of Health Care Reimbursement at any particular time during the Plan Year will not relate to the amount that a Participant has had credited to his URM. In no event will the amount of Health Care Reimbursements in any Plan Year (plus any grace period, if applicable, as set forth in the SPD) exceed the annual amount specified for the Plan Year in the PDA for Health Care Reimbursement. Unless the Plan provides for the carry over option of up to \$500 of unused health FSA funds, any amount in excess of the pre-determined carry over limit credited to the Health Care Account shall be forfeited by the Participant and restored to the Employer if it has not been applied to provide Health Care Reimbursement within the grace period (if applicable) and Run-Off period set forth in the SPD. The Plan cannot simultaneously provide for both the grace period option and the carryover option. Amounts so forfeited shall be used in a manner that is permitted within the applicable Department of Labor (DOL) or Internal Revenue Service (IRS) regulations. The maximum annual reimbursement under the URM shall be set forth in the SPD. The Employer may establish a minimum annual reimbursement amount as set forth in the SPD. In no event will Participants' PDAs include contributions that exceed the dollar limitations set forth by the IRS.
- 4 04 Dependent Care Reimbursement** To the extent offered under the Plan, each Participant's DDC will be credited for Dependent Care Reimbursement with amounts withheld from the Participant's Compensation and any Nonelective Contributions allocated thereto by the Employer or where applicable, the Participant. The Dependent Care Account will be debited for Dependent Care Reimbursements disbursed to the Participant in accordance with Article V of this document. In the event that the amount in the Account is less than the amount of reimbursable claims at any time during the Plan Year, the excess part of the claim will be carried over into following months within the same Plan Year to be paid out as the Dependent Care Account balance becomes adequate. In no event will the amount of Dependent Care Reimbursements exceed the amount credited to the Dependent Care Account for any Plan Year. Any amount allocated to the Dependent Care Account shall be forfeited by the Participant and restored to the Employer if it has not been applied to provide Dependent Care Reimbursement for the Plan Year within the Run-Off period set forth in the

SPD Amounts so forfeited shall be used in a manner that is not prohibited by applicable federal or state law. The maximum annual reimbursement amount shall not exceed the dollar limitations set forth by the IRS.

#### ARTICLE V BENEFITS

- 5 01 Qualified Benefits** The maximum benefit a participant may elect under this Plan shall not exceed the sum of i) the aggregate premium for all Benefit Plan(s) or Policy(ies) set forth in the SPD (other than Health and DDC) ii) any pre tax HSA contributions (if allowed under the Plan) and iii) the maximum annual Health Care Reimbursement under the URM as set forth in the SPD (if offered under the Plan) and iv) the maximum annual Dependent Care Reimbursement under the DDC as set forth in the SPD (if offered under the Plan )
- (a) **Special Rules for Health Care Reimbursement** To the extent offered under the Plan payment shall be made to the Participant in cash as reimbursement for Eligible Medical Expenses incurred by the Participant or his Spouse or Dependents while he is a Participant during the Plan Year (plus any grace period extension as specified in the SPD) for which the Participant's election is effective provided that the substantiation requirements of Section 6 05 herein are satisfied
- (b) **Special Rules for Dependent Care Reimbursement** To the extent offered under the Plan payment shall be made to the Participant in cash as reimbursement for Eligible Employment Related Expenses incurred by him while a Participant during the Plan Year (plus any applicable grace period extension as described in the SPD) for which the Participant's election is effective provided that the substantiation requirements of Section 6 05 have been satisfied
- 5 02 Cash Benefit** To the extent that a Participant does not elect to have the maximum amount of his Compensation contributed as a Pre tax Contribution or After tax Contribution hereunder such amount not elected shall be paid to the Participant in the form of normal Compensation payments provided however that any applicable Nonelective Contributions may not be received in the form of cash compensation except as otherwise provided for in the SPD or the enrollment material
- 5 03 Repayment of Excess Reimbursements** If as of the end of any Plan Year it is determined that a Participant has received payments under this Plan that exceed the amount of Eligible Medical Expenses and/or Eligible Employment Related Expenses that have been substantiated by such Participant during the Plan Year as required by Section 6 05 herein the Plan Administrator shall give the Participant prompt written notice of any such excess amount and the Participant shall repay the amount of such excess to the Employer within sixty (60) days of receipt of such notification
- 5 04 Termination of Reimbursement Accounts** Coverage under the URM and/or DDC shall cease as of the day in which a Participant is no longer employed by the Employer or when a premium payment for the respective plan(s) has been missed for any reason Provided however that Participants may submit claims under the DDC for reimbursement for Eligible Employment Related Expenses arising during the Plan Year at any time until the end of the Run-Off period set forth in the SPD Participants in the URM may submit claims for reimbursement for Eligible Medical Expenses arising during the Plan Year and before the date of separation from service at any time until the end of the Run-Off period set forth in the SPD Unless a COBRA election is made as set forth in the SPD Participants shall not be entitled to receive reimbursement for Eligible Medical Expenses incurred after employment ceases under this Section Any unused reimbursement benefits at the expiration of the Plan Year (as set forth in the SPD) shall be treated in accordance with Sections 4 03 or 4 04
- 5 05 Coordination of Benefits Under the URM** The URM is intended to pay benefits solely for otherwise unreimbursed medical expenses Accordingly it shall not be considered a group health plan for coordination of benefits purposes and its benefits shall not be taken into account when determining benefits payable under any other plan

#### ARTICLE VI PLAN ADMINISTRATION

- 6 01 Allocation of Authority** The Board of Directors or applicable governing body (or an authorized officer of the Employer) appoints a Plan Administrator that keeps the records for the Plan and shall control and manage the operation and administration of the Plan The Plan Administrator shall have the exclusive right to interpret the Plan and to decide all matters arising thereunder including the right to make determinations of fact and construe and interpret possible ambiguities inconsistencies or omissions in the Plan and the SPD issued in connection with the Plan In the case of an insured Benefit Plan or Policy the insurer shall be the named fiduciary with respect to benefit claim determinations thereunder and with respect to benefit claims shall have all of the powers of the Plan Administrator described herein All determinations of the Plan Administrator with respect to any matter hereunder shall be conclusive and binding on all persons Without limiting the generality of the foregoing the Plan Administrator shall have the following powers and duties
- (a) To require any person to furnish such reasonable information as he may request for the purpose of the proper administration of the Plan as a condition to receiving any benefits under the Plan

- (b) To make and enforce such rules and regulations and prescribe the use of such forms as he shall deem necessary for the efficient administration of the Plan
  - (c) To decide on questions concerning the Plan and the eligibility of any Employee to participate in the Plan and to make or revoke elections under the Plan in accordance with the provisions of the Plan
  - (d) To determine the amount of benefits which shall be payable to any person in accordance with the provisions of the Plan to inform the Employer or insurer as appropriate of the amount of such benefits and to provide a full and fair review to any Participant whose claim for benefits has been denied in whole or in part
  - (e) To designate other persons to carry out any duty or power which may or may not otherwise be a fiduciary responsibility of the Plan Administrator under the terms of the Plan. Such entity will be referred to as a third party administrator and shall be identified in the SPD
  - (f) To keep records of all acts and determinations and to keep all such records, books of account, and data and other documents as may be necessary for the proper administration of the Plan and
  - (g) To do all things necessary to operate and administer the Plan in accordance with its provisions
- 6 02 Payment of Administrative Expenses** Except as otherwise provided in the SPD, the Employer currently pays all reasonable expenses incurred in administering the Plan.
- 6 03 Reporting and Disclosure Obligations** Unless specified otherwise, it shall be the Employer and Plan Administrator's sole responsibility to comply with all filing, reporting, and disclosure requirements imposed by the DOL and/or IRS, specifically including, but not limited to, creating, filing, and distributing Summary Annual Reports, Form 5500s, and SPDs. Furthermore, the Employer and Plan Administrator shall be required to amend the Plan as is necessary to ensure compliance with applicable tax and other laws and regulations.
- 6 04 Indemnification** The Plan Administrator shall be indemnified by the Employer against claims and the expenses of defending against such claims resulting from any action or conduct relating to the administration of the Plan, except claims arising from gross negligence, willful neglect, or willful misconduct.
- 6 05 Substantiation of Expenses** Each Participant must submit a written Claim Form to the Plan Administrator identified in the SPD or its designated plan service provider to receive reimbursements from the URM and/or DDC on a form provided by the Plan Administrator accompanied by a written statement/bill from an independent third party stating that the expense has been incurred and the amount thereof. The forms shall contain such evidence as the Plan Administrator shall deem necessary as to substantiate the nature, the amount, and timeliness of any expenses that may be reimbursed.
- 6 06 Reimbursement** Reimbursements shall be made as soon as administratively feasible after the required forms have been received by the Plan Administrator identified in the SPD or its designated plan service provider. Reimbursements of less than \$15 may be carried forward and aggregated with future reimbursements until the reimbursable amount is greater than \$15. However, claims for reimbursements outstanding at the end of the Plan Year (plus any grace period as set forth in the SPD) shall be reimbursed without regard to the \$15 threshold limit. Year-end expense reimbursements must be submitted to the Plan Administrator within 90 days of the close of the Plan Year for which the PDA is effective and during which such expense was incurred in order to be eligible for reimbursement.
- 6 07 Annual Statements** The Plan Administrator shall furnish each Participant with an annual statement showing the amounts paid or expenses incurred by the Employer in providing Medical and/or Dependent Care Expense Reimbursement during the previous calendar year and the respective Reimbursement Account balance(s) on or before January 31 following the close of the applicable Plan Year.

#### ARTICLE VII FUNDING AGENT

The Plan shall be funded with amounts withheld from Compensation pursuant to PDAs and/or Nonelective Contributions provided by the Employer, if any. The Employer will apply all such amounts, without regard to their source, to pay for the welfare benefits provided herein as soon as administratively feasible and shall comply with all applicable regulations promulgated by the DOL, taking into consideration any enforcement procedures adopted by the DOL. If a Trust is designated Funding Agent in the SPD, an appropriate Trust Agreement shall be attached at the end of this Plan.

#### ARTICLE VIII CLAIMS PROCEDURES

The Plan has established procedures for reviewing claims denied under this Plan and those claims review procedures are set forth in the SPD. The Plan's claim review procedures set forth in the SPD shall only apply to issues germane to the pre-tax benefits available under this Plan (i.e., such as a determination of a Change in Status, change in cost or coverage, or eligibility).

and participation matters under this Cafeteria Plan document) and to the extent offered under the Plan claims for benefits under the Reimbursement Accounts

#### ARTICLE IX - AMENDMENT OR TERMINATION OF PLAN

- 9 01 Permanency** While the Employer fully expects that this Plan will continue indefinitely due to unforeseen future business contingencies permanency of the Plan will be subject to the Employer's right to amend or terminate the Plan as provided in Sections 9 02 and 9 03 below Nothing in this Plan is intended to be or shall be construed to entitle any Participant retired or otherwise to vested or non terminable benefits
- 9 02 Employer's Right to Amend** The Employer reserves the right to amend at any time any or all of the provisions of the Plan All amendments shall be made in writing and shall be approved by the Employer in accordance with its normal procedures for transacting business (e.g. by approval by the Board of Directors through a meeting or unanimous consent of all Board members) Such amendments may apply retroactively or prospectively as set forth in the amendment Each Benefit Plan or Policy shall be amended in accordance with the terms specified therein or if no amendment procedure is prescribed in accordance with this section Any amendment made by the Employer shall be deemed to be approved and adopted by any Affiliated Employer
- 9 03 Employer's Right to Terminate** The Employer reserves the right to discontinue or terminate the Plan without prejudice at any time and for any reason without prior notice Such decision to terminate the Plan shall be made in writing and shall be approved by the Employer in accordance with its normal procedures for transacting business Affiliated Employers may withdraw from participation in the Plan but may not terminate the Plan
- 9 04 Determination of Effective Date of Amendment or Termination** Any such amendment discontinuance or termination shall be effective as of such date as the Employer shall determine No amendment discontinuance or termination shall allow the return to any Employer of any Reimbursement Account balance for its use for any purpose other than for the exclusive benefit of the Participants and their beneficiaries except as provided in Section 4 03 and 4 04 herein

#### ARTICLE X GENERAL PROVISIONS

- 10 01 Not an Employment Contract** Neither this Plan nor any action taken with respect to it shall confer upon any person the right to continue employment with any Employer
- 10 02 Applicable Laws** The provisions of the Plan shall be construed administered and enforced according to applicable federal law and the laws of the state of the principal place of business of the Employer to the extent not preempted
- 10 03 Post Mortem Payments** Any benefit payable under the Plan after the death of a Participant shall be paid to his surviving spouse (if any) otherwise to his estate If there is doubt as to the right of any beneficiary to receive any amount the Plan Administrator may retain such amount until the rights thereto are determined without liability for any interest thereon
- 10 04 Nonalienation of Benefits** Except as expressly provided by the Plan Administrator no benefit under the Plan shall be subject in any manner to anticipation alienation sale transfer assignment pledge encumbrance or charge and any attempt to do so shall be void No benefit under the Plan shall in any manner be liable for or subject to the debts contracts liabilities engagements or torts of any person
- 10 05 Mental or Physical Incompetency** Every person receiving or claiming benefits under the Plan shall be presumed to be mentally and physically competent and of age until the Plan Administrator receives a written notice in a form and manner acceptable to it that such person is mentally or physically incompetent or a minor and that a guardian conservator or other person legally vested with the care of his estate has been appointed
- 10 06 Inability to Locate Payee** If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participants or other person after reasonable efforts have been made to identify or locate such person such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited one year after the date any such payment first became due
- 10 07 Requirement for Proper Forms** All communications in connection with the Plan made by a Participant shall become effective only when duly executed on any forms as may be required and furnished by and filed with the Plan Administrator
- 10 08 Source of Payments** The Employer the Trust fund (if selected as Funding Agent) and any insurance company contracts purchased or held by the Employer or funded pursuant to this Plan shall be the sole sources of benefits under the Plan No Employee or beneficiary shall have any right to or interest in any assets of the Employer upon

termination of employment or otherwise except as provided from time to time under the Plan and then only to the extent of the benefits payable under the Plan to such Employee or beneficiary

- 10 09 Multiple Functions** Any person or group of persons may serve in more than one fiduciary capacity with respect to the Plan
- 10 10 Tax Effects** Neither the Employer, its agents, the Plan Administrator, nor the Trustee makes any warranty or other representation as to whether any Pre-tax Premiums made to or on behalf of any Participant hereunder will be treated as excludable from gross income for local, state, or federal income tax purposes. If for any reason it is determined that any amount paid for the benefit of a Participant or Beneficiary is includable in an Employee's gross income for local, federal, or state income tax purposes, then under no circumstances shall the recipient have any recourse against the Plan Administrator or the Employer with respect to any increased taxes or other losses or damages suffered by the Employees as a result thereof. The Plan is designed and is intended to be operated as a cafeteria plan under Section 125 of the Code.
- 10 11 Gender and Number** Masculine pronouns include the feminine as well as the neuter genders, and the singular shall include the plural, unless indicated otherwise by the context.
- 10 12 Headings** The Article and Section headings contained herein are for convenience of reference only and shall not be construed as defining or limiting the matter contained thereunder.
- 10 13 Incorporation by Reference** Except for the Medical and Dependent Care Expense Reimbursement Plan(s), the actual terms and conditions of the separate component Benefit Plans or Policies offered under this Plan are contained in separate written documents governing each respective benefit and shall govern in the event of a conflict between the individual plan document and this Plan as to substantive content. To that end, each such separate document, as amended or subsequently replaced, is hereby incorporated by reference as if fully recited herein. The provisions of the Medical and Dependent Care Expense Reimbursement Plan(s) are reproduced herein but shall constitute separate plans for purposes of all applicable Code and ERISA provisions.
- 10 14 Severability** Should any part of this Plan subsequently be invalidated by a court of competent jurisdiction, the remainder thereof shall be given effect to the maximum extent possible.
- 10 15 Effect of Mistake** In the event of a mistake as to the eligibility or participation of an Employee, the allocations made to the account of any Participant, or the amount of distributions made or to be made to a Participant or other person, the Plan Administrator shall, to the extent it deems possible, cause to be allocated or cause to be withheld or accelerated, or otherwise make adjustment of such amounts as will in its judgment accord to such Participant or other person the credits to the account or distributions to which he is properly entitled under the Plan. Such action by the Administrator may include withholding of any amounts due the Plan or the Employer from Compensation paid by the Employer.
- 10 16 Provisions Relating to Insurers** No insurer shall be required or permitted to issue an insurance policy or contract that is inconsistent with the purposes of this Plan, nor be bound to take any action not in accordance with the terms of any policy or contract with this Plan. The insurer shall not be deemed to be a party to this Plan, nor shall it be bound to interpret the construction or validity of the Plan. The insurer shall be protected from its good faith reliance on the written representations and instructions of the Trustee and the Plan Administrator, and shall not be responsible for the initial or continued qualified status of the Plan.
- 10 17 Forfeiture of Unclaimed Reimbursement Account Benefits** Unless the Employer has implemented a \$500 carryover with respect to the URM, any Reimbursement Account benefit payments that are unclaimed (e.g. uncashed benefit checks) by the close of the Plan Year following the Plan Year in which the Health or Dependent Care Expense was incurred shall be forfeited.
- 10 18 HIPAA Privacy** To the extent a URM is offered under the Plan, the rights and obligations of an individual covered under the URM, the Employer and Plan, with respect to permitted uses and disclosures of a covered individual's protected health information, set forth in the Health Insurance Portability and Accountability Act of 1996 (HIPAA) will be summarized in the SPD.

#### ARTICLE XI CONTINUATION COVERAGE UNDER COBRA

The SPD includes provisions that shall be applicable to the URM to the extent the URM is a group health plan, as defined by Code §§ 4980B and 5000(b)(1) and the regulations promulgated thereunder and to the extent it is offered under the Plan. The intent of those provisions (as incorporated in this Article) is to extend continuation rights required by COBRA.

IN WITNESS WHEREOF the Employer has executed this Plan as of the date set forth below

EMPLOYER S ACKNOWLEDGMENT

As evidenced by the formal execution of this document the undersigned Employer adopted and established this Plan on the Effective Date as the Flexible Benefits Plan of the undersigned Employer In doing so the undersigned Employer acknowledges that the Summary Plan Description ( SPD ) and this Plan document are important legal instruments with significant legal and tax implications

The Employer also acknowledges that it has read this SPD and the Plan document in their entirety has consulted independent legal and tax counsel other than representatives of American Family Life Assurance Company of Columbus (Aflac) to the extent considered necessary and accepts full responsibility for participation of Employees hereunder and the operation of the Plan The Employer acknowledges that as sponsor and Plan Administrator it shall have sole responsibility to comply with all filing reporting and disclosure requirements imposed by the DOL IRS or any other government agency specifically including but not limited to creating and filing Form 5500s and preparing and distributing SPDs and performing required nondiscrimination testing

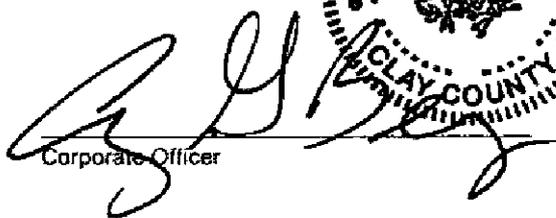
Furthermore the Employer further acknowledges that it shall bear sole responsibility for amending the Plan as necessary to ensure compliance with applicable tax labor and other laws and regulations The Employer acknowledges receipt of the checklist of Plan Sponsor Responsibilities included provided with the applicable plan document request form and has agreed to the obligations set forth therein

It is also understood and agreed that American Family Life Assurance Company of Columbus (Aflac) and its subsidiaries agents and representatives are not providing legal or tax advice to the undersigned Employer in connection with this Plan and that no representations are made by it with respect to the operation of the Flexible Benefits Plan pursuant to the documents provided by American Family Life Assurance Company of Columbus (Aflac) to the Employer

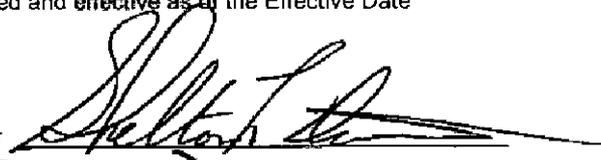
This Plan shall be construed and enforced according to the Internal Revenue Code of 1986 as amended from time to time the applicable regulations thereto and the laws of the state of the principal place of business of the Employer

IN WITNESS WHEREOF the Employer has caused this Plan and Summary Plan Description to be executed on the day of 27 July, 2017 to ratify the adoption of the Plan adopted and effective as of the Effective Date

WITNESS

  
Corporate Officer



Employer   
By Shelton Deanes  
Title President, Board of Supervisors  
Date 7/27/2017

ATTACHMENT I SUMMARY PLAN DESCRIPTION



**BENEFITS PROVIDED UNDER THE PLAN**

The following Benefit Plans and Policies subject to the terms and conditions of the Plan are available for election by eligible Employees. The maximum a Participant can contribute via the PDA is the maximum aggregate cost of the Benefit Plans or Policies elected minus any Nonelective Contribution made by the Employer. It is intended that such Pre-tax Contribution amounts shall for tax purposes constitute an Employer contribution but may constitute Employee contributions for state insurance law purposes. Copies of the Benefit Plans or Policies (or a list of eligible Policy numbers) shall be attached as an appendix to this Plan.

- Group Major Medical Coverage
- Vision Care Coverage
- Disability Income - Short Term (A&S)
- Cancer Insurance
- Dental Coverage
- Group Term Life Insurance
- Disability Income - Long Term (LTD)
- Intensive Care Insurance
- Accident Insurance
- Hospital Indemnity Insurance (HIP)
- Specified Health Event
- Personal Sickness Indemnity (PSI)
- Medical Care Expense Reimbursement described in Appendix I to this SPD not to exceed \$ per Plan Year pursuant to the **CLAY COUNTY EMPLOYEES Medical Care Expense Reimbursement Plan**

Name and Address of Medical Care Expense Reimbursement Plan  
COBRA Administrator (if applicable) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- Dependent Care Expense Reimbursement described in Appendix I to this SPD
- Health Savings Account (as defined in Code Section 223) established with the following  
Custodian/Trustee \_\_\_\_\_
- Opt-out Option See Employer enrollment material

**THE FUNDING AGENT**

The Employer selects the following Funding Agent for the Plan (check one)

- The Employer which will comply with the requirements of Article VII of the Plan
- The Flexible Benefits Trust created concurrently with the execution of the Plan which shall receive contributions under the Plan in accordance with Article VII of the Plan

**ADMINISTRATIVE EXPENSES**

Administrative Expenses incurred in operating the Plan shall be paid by (check one)

- The Employer except as otherwise noted in the Plan
- The Participants except as otherwise noted in the Plan

## FLEXIBLE BENEFITS PLAN SUMMARY PLAN DESCRIPTION

### Introduction

Your employer (the Employer) is pleased to sponsor an employee benefit program known as a Flexible Benefits Plan (the Plan) for you and your fellow employees. Under federal tax laws it is also known as a "cafeteria plan." It is so called because it lets you choose from several different insurance and fringe benefit programs according to your individual needs. The Employer provides you with the opportunity to use pre-tax dollars to pay for them by entering into a salary redirection arrangement instead of receiving a corresponding amount of your regular pay. This arrangement helps you because the benefits you elect are nontaxable; you save Social Security and income taxes on the amount of your salary redirection. Alternatively, your Employer may allow you to pay for any of the available benefits with after tax contributions on a salary deduction basis.

This Summary Plan Description (SPD) describes the basic features of the Plan, how it operates, and how you can get the maximum advantage from it. Information relating to the Plan that is specific to your Employer is described in the Plan Information Summary attached to the front of this SPD. You will be referred to the Plan Information Summary throughout the SPD. The Plan is also established pursuant to a plan document into which this SPD has been incorporated. If there is a conflict between the official plan document and the SPD, the plan document will govern.

In some cases, the Employer may adopt a Medical Care and/or Dependent Care Reimbursement Plan. If so, they will be listed in the Plan Information Summary as Benefits Provided under the Plan, and the SPD for each Reimbursement Plan adopted by the Employer will be set forth in Appendix I to this SPD. To the extent that the Employer adopts a Medical Care Reimbursement Plan as indicated in the Plan Information Summary, a summary of your rights and obligations under HIPAA's privacy rules is attached to this SPD as Appendix II.

You may also be able to make pre-tax contributions to a Health Savings Account (as defined in Code Section 223) through this Plan if Health Savings Accounts are identified as an included benefit under Benefits Provided under the Plan in the Plan Information Summary. If Health Savings Accounts are identified as a benefit plan option offered under the Plan, your rights and obligations in regard to such contributions will be set forth in the Health Savings Account Contribution Appendix attached hereto.

### Questions & Answers about the Flexible Benefits Plan

#### Q 1 What is the purpose of the Plan?

The purpose of the Plan is to allow eligible employees to pay for certain benefits offered under the Plan (called Benefit Plans or Policies) with pre-tax dollars called Pre-tax Contributions. Pre-tax Contributions are described in more detail in Q 8 of this SPD.

#### Q 2 What benefits can I purchase on a pre-tax basis through the Plan?

You will be able to choose to participate in the Plan's various pre-tax options by filling out any required enrollment form(s) for the component Benefit Plans or Policies offered under the Plan. The complete list of Benefit Plans or Policies offered under the Plan is located in the Plan Information Summary under Benefits Offered Under the Plan. NOTE: You may only contribute with Pre-tax Contributions towards the cost of Benefit Plans or Policies that cover you, your legal Spouse, and/or your tax Dependents defined under Internal Revenue Code Section 152. Each Benefit Plan or Policy may define eligible Dependents more narrowly for purposes of coverage under the particular Benefit Plan or Policy.

#### Q 3 Who can participate in the Plan?

Each employee of the Employer (or an Affiliated Employer identified in the Plan Information Summary) who satisfies the eligibility requirements described in the Plan Information Summary and who is eligible to participate in any of the Benefit Plans or Policies offered under the Plan will be eligible to participate in this Plan as of the date described in the Plan Information Summary (see Q 5 of this SPD for instructions on how to become a Participant). Those employees who actually participate in the Plan are called Participants. The terms of eligibility of this Plan do not override the terms of eligibility of each of the Benefit Plans or Policies offered under the Plan. For the details regarding eligibility provisions, benefit amounts, and premium schedules for each of the Benefit Plans or Policies, please refer to the plan summary for each of the Benefit Plans or Policies listed in the Plan Information Summary.

Only coverage for an Employee and the Employee's Dependents may be paid for under this Plan. A dependent is defined generally as an individual who would be considered the Employee's spouse under the federal income tax code or the Employee's tax dependents as defined in Code Section 152; however, for purposes of health benefits and Dependent Care Reimbursement (DCR) benefits offered under the Plan, a dependent is defined as (i) for health plan purposes, as set forth in Code Section 105(b) and (ii) for DCR purposes, as any person who meets the requirements to be a qualifying individual, as defined in the DCR component SPD.

#### Q-4 When does my participation in the Plan end?

You continue to participate in the Plan until (i) you elect not to participate in accordance with Q-9 of this SPD, (ii) you no longer satisfy the eligibility requirements described in the Plan Information Summary, (iii) you terminate employment with the Employer, or (iv) the Plan is terminated or amended to exclude you or the class of employees of which you are a member. If your employment with the Employer is terminated during the Plan Year or you otherwise cease to be eligible, your active participation in the Plan will automatically cease, and you will not be able to make any more

Pre-tax Contributions under the Plan If you are rehired within the same Plan Year or you become eligible again you may make new elections provided that you are rehired or become eligible again more than 30 days after you terminated employment or lost eligibility If you are rehired or again become eligible within 30 days or less your prior elections will be reinstated and remain in effect for the remainder of the Plan Year unless you again lose eligibility

**Q 5 How do I become a Participant?**

You become a Participant by communicating to your employer prior to the Plan start date your election to participate in the Plan by signing an individual Premium Deduction authorization (PDA) on which you elect one or more of the Benefit Plans or Policies available under the Plan as well as agree to a salary redirection to pay for those benefits so elected You will be provided a PDA when you first become eligible to participate in this Plan

**Q-6 What are the enrollment periods for entering the Plan?**

If you are eligible on the effective date of the Plan you must enroll during the enrollment period immediately preceding the effective date of the Plan Otherwise you must enroll during either the Initial Enrollment Period or the Annual Enrollment Period You will be notified of the dates that each enrollment period begins and ends in the enrollment material provided to you prior to each enrollment period If you make an election during the Initial Enrollment Period your participation in this Plan will begin on the later of your eligibility date described in the Plan Information Summary the first pay period coinciding with or next following the date that your election is received by the Plan Administrator (or its designated claims administrator) or the date coverage under a Benefit Plan or policy that you elect begins The effective date of coverage under the applicable Benefit Plan(s) or Policy(ies) is governed by the terms of each Benefit Plan or Policy as set forth in the governing documents for each Benefit Plan or Policy The election that you make during the Initial Enrollment Period is effective for the remainder of the Plan Year and generally cannot be revoked during the Plan Year unless you have a Change in Status event as described in Q 9 below If you do not make an election during the Initial Enrollment Period you will be deemed to have elected not to participate in this Plan for the remainder of the Plan Year You may however be covered by certain Benefit Plans or Policies automatically (and be required to contribute with pre-tax dollars) even if you fail to make an election These automatic Benefit Plans or Policies are called Default Benefits and will be identified in the enrollment material that you receive

The election that you make during the Annual Enrollment Period is effective the first day of the next Plan Year and is irrevocable for the entire Plan Year unless you have a Change in Status event described in Q-9 below A Participant who fails to complete sign, and file a PDA during the Annual Enrollment Period as required shall be deemed to have elected to continue participation in the Plan with the same benefit elections as during the prior Plan Year (adjusted to reflect any increase/decrease in applicable premiums) and except for a Change in Status will not be permitted to modify his election until the next Annual Enrollment Period Notwithstanding the foregoing, annual elections for participation in the Medical Care and Dependent Care Expense Reimbursement Plans if offered under the Plan must be made by submitting a PDA prior to the beginning of each Plan Year – no deemed elections shall occur with respect to such benefits

The Plan Year is generally a 12-month period (except during the initial or last Plan Year of the Plan) The beginning and ending dates of the Plan Year are described in the Plan Information Summary

**Q 7 What tax advantages are available through the Plan?**

Suppose your monthly gross pay is \$2 500 per month and your cost for coverage is \$140 per month Also suppose your total withholdings (income tax and Social Security) are 22 65% After paying for coverage from your after tax pay your take home pay is \$1 794 However under the pre tax premium plan you will be considered to have received \$2 360 gross pay rather than \$2 500 for tax purposes with \$140 contributed for medical coverage This means your take home pay will be \$1 825 with the pre-tax premium plan rather than \$1 794 without it Thus you save \$31 per month (\$372 per year) by participating in the pre-tax premium plan The Table below illustrates this savings

	<u>With Cafeteria Plan</u>	<u>Without Cafeteria Plan</u>
Gross Monthly Pay	\$2 500	\$2 500
Pre Tax Coverage Under Plan	140	--
Taxable Income	<u>2 360</u>	<u>2 500</u>
Estimated Federal Tax (15%)	354	375
FICA Tax	181	191
After-tax Coverage	--	<u>140</u>
Take Home Pay	1 825	1 794

**Potential Monthly Savings \$31 00**

**Q 8 How are my contributions under the Benefit Plans or Policies made?**

When you become a Participant your share of the contributions for the elected Benefit Plan or Policy(ies) will be paid with Pre tax Contributions elected on the PDA Pre tax Contributions are amounts withheld from your gross income before any applicable federal and state taxes have been deducted (some state tax laws do not recognize Pre tax Contributions) In addition all or a portion of the cost of the Benefit Plans or Policies may in the Employer's discretion be paid with contributions made by the Employer on behalf of each Participant (these are called Nonelective Contributions) The amount of Nonelective Contribution that is applied towards the cost of the Benefit Plan(s) or

Policy(ies) for each Participant and/or level of coverage is subject to the sole discretion of the Employer and it may be adjusted upward or downward in the Employer's sole discretion. The Nonelective Contribution amount will be calculated for each Plan Year in a uniform and nondiscriminatory manner and may be based upon your Dependent status, commencement or termination date of your employment during the Plan Year and such other factors that the Employer deems relevant. In no event will any Nonelective Contribution be disbursed to you in the form of additional taxable Compensation except as otherwise provided in the enrollment material. To the extent set forth in the enrollment material, the Employer may make available a certain amount of Nonelective Contributions and then allow you to allocate the Nonelective Contributions among the various Benefit Plan(s) or Policy(ies) that you choose (subject to restrictions described in the enrollment material).

**Q-9 Can I ever change my election during the Plan Year?**

Generally, you cannot change your election to participate in the Plan or vary the Pre-tax Contribution amounts although your election will terminate if you are no longer working for the Employer or no longer eligible under the terms of the Plan. Otherwise, you may change your elections for Pre-Tax Contributions only during the Annual Enrollment Period and then only for the coming Plan Year. There are several important exceptions to this general rule. You may change or revoke your previous election during the Plan Year if you file a written request for change with the Plan Administrator (or its designated claims administrator) within 30 days of any of the following events:

- 1 **Change in Status** If one or more of the following Changes in Status occur, you may revoke your old election and make a new election, provided that both the revocation and new election are on account of and correspond with the Change in Status (as described below). Those occurrences that qualify as a Change in Status include the events described below, as well as any other events that the Plan Administrator determines are permitted under subsequent IRS regulations:

- a change in your legal marital status (such as marriage, legal separation, annulment, or divorce or death of your Spouse)

- a change in the number of your tax Dependents (such as the birth of a child, adoption or placement for adoption of a Dependent, or death of a Dependent)

- any of the following events that change the employment status of you, your Spouse, or your Dependent that affect benefit eligibility under a cafeteria plan (including this Plan and the Plan of another employer) or other employee benefit plan of yours, your Spouse, or your Dependents. Such events include any of the following changes in employment status: termination or commencement of employment, a strike or lockout, a commencement of or return from an unpaid leave of absence, a change in worksite, switching from salaried to hourly-paid, union to non-union, or part-time to full-time, incurring a reduction or increase in hours of employment, or any other similar change which makes the individual become (or cease to be) eligible for a particular employee benefit. (NOTE: The specific rules governing election changes when you take a leave of absence are described in Q-13 of this SPD.)

- an event that causes your Dependent to satisfy or cease to satisfy an eligibility requirement for a particular benefit (such as attaining a specified age, getting married, or ceasing to be a student)

- a change in your, your Spouse's, or your Dependent's place of residence

- a change in your employment status such that you are no longer to average 30 hours or more per week each month but does not otherwise cause you to lose eligibility for group health benefits that provide minimum essential coverage, or

- you are eligible to enroll in a Qualified Health Plan offered in the Marketplace during the Marketplace's special or annual enrollment period.

If a Change in Status occurs and you want to make a corresponding election change, you must inform the Plan Administrator and complete a new election within 30 days from the date of the event. The election change must be on account of and correspond with the Change in Status event as determined by the Plan Administrator, with the exception of special enrollment resulting from birth, placement for adoption or adoption; all election changes are prospective.

As a general rule, a desired election change will be found to be consistent with a Change in Status event if the event affects eligibility for coverage. A Change in Status affects eligibility for coverage if it results in an increase or decrease in the number of Dependents who may benefit under the plan. In addition, you must also satisfy the following specific requirements in order to alter your election based on that Change in Status:

**Loss of Dependent Eligibility** For accident and health benefits (e.g., health, dental, and vision coverage, and Medical Care Reimbursement Plan), a special rule governs which types of election changes are consistent with the Change in Status. For a Change in Status involving your divorce, annulment, or legal separation from your Spouse, the death of your Spouse or your Dependent, or your Dependent ceasing to satisfy the eligibility requirements for coverage, your election to cancel accident or health benefits for any individual other than your Spouse involved in the divorce, annulment, or legal separation, your deceased Spouse or Dependent, or your Dependent that ceased to satisfy the eligibility requirements, would fail to correspond with that Change in Status. Hence, you may only cancel accident or health coverage for the affected Spouse or Dependent.

**Example** Employee Mike is married to Sharon and they have one child. The employer offers a calendar year cafeteria plan that allows employees to elect no health coverage, employee only coverage, employee plus one Dependent coverage, or family coverage. Before the plan year, Mike elects family coverage for himself, his wife Sharon, and their child. Mike and Sharon subsequently divorce during the plan year. Sharon loses eligibility for coverage under the plan, while the child is still eligible for coverage under the plan. Mike now wishes to cancel his previous election and elect no health coverage. The divorce between Mike and Sharon constitutes a Change in Status. An election to cancel coverage for Sharon is consistent with this Change in Status. However, an election to cancel coverage for Mike and/or the child is not consistent with this Change in Status. In contrast, an election to change to employee plus one-Dependent coverage would be consistent with this Change in Status. However, there are instances in which you may be able to increase your Pre-tax Contributions to pay for COBRA coverage of a Dependent child or yourself.

**Gain of Coverage Eligibility Under Another Employer's Plan** For a Change in Status in which you, your Spouse, or your Dependent gain eligibility for coverage under another employer's cafeteria plan (or Benefit Plan or Policy) as a result of a change in your marital status or a change in your, your Spouse's, or your Dependent's employment status, your election to **cease** or decrease coverage for that individual under the Plan would correspond with that Change in Status **only** if coverage for that individual **becomes** effective or is **increased** under the other employer's plan.

**Dependent Care Reimbursement Plan Benefits (if offered under the Plan)** See the list of Benefit Plans or Policies offered under the Plan in the Plan Information Summary. With respect to the Dependent Care Reimbursement Plan benefit (if offered by the Plan), you may change or terminate your election only if (1) such change or termination is made on account of and corresponds with a Change in Status that affects eligibility for coverage under the Plan, or (2) your election change is on account of and corresponds with a Change in Status that affects the eligibility of Dependent care assistance expenses for the available tax exclusion.

**Example** Employee Mike is married to Sharon and they have a 12-year-old daughter. The employer's plan offers a Dependent care expense reimbursement program as part of its cafeteria plan. Mike elects to reduce his salary by \$2,000 during a plan year to fund Dependent care coverage for his daughter. In the middle of the plan year, when the daughter turns 13 years old, however, she is no longer eligible to participate in the Dependent care program. This event constitutes a Change in Status. Mike's election to cancel coverage under the Dependent care program would be consistent with this Change in Status.

**Ability to Procure Minimum Essential Coverage** For a Change in Status in which you no longer average 30 hours or more per week each month but do not otherwise lose eligibility for group health benefits that provide minimum essential coverage, your election to revoke coverage under the Plan would correspond with that Change in Status **only** if you certify your intent to enroll yourself and any other dependents whose coverage is revoked in another plan that provides minimum essential coverage that is effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

**Gain of Coverage Eligibility in the Marketplace** For a Change in Status in which you gain eligibility for coverage in a Qualified Health Plan in the Marketplace's special or annual enrollment period, your election to revoke coverage under the Plan would correspond with that Change in Status **only** if you certify your intent to enroll yourself and any other dependents whose coverage is revoked in new coverage under a Qualified Health Plan that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

**Group Term Life Insurance, Disability Income, or Dismemberment Benefits (if offered under the Plan)** See the list of Benefit Plans or Policies offered under the Plan in the Plan Information Summary. For group term life insurance, disability income, and accidental death and dismemberment benefits, if you experience any Change in Status (as described above), you may elect either to increase or decrease coverage.

**Example** Employee Mike is married to Sharon and they have one child. The employer's plan offers a cafeteria plan which funds group term life insurance coverage (and other benefits) through salary reduction. Before the plan year, Mike elects \$10,000 of group term life insurance. Mike and Sharon subsequently divorce during the plan year. The divorce constitutes a Change in Status. An election by Mike either to increase or to decrease his group-term life insurance coverage would each be consistent with this Change in Status.

- 2 **Special Enrollment Rights** If you, your Spouse, and/or a Dependent are entitled to special enrollment rights under a Benefit Plan or Policy that is a group health plan, you may change your election to correspond with the special enrollment right. Thus, for example, if you declined enrollment in medical coverage for yourself or your eligible Dependents because of outside medical coverage and eligibility for such coverage is subsequently lost due to certain reasons (i.e., due to legal separation, divorce, death, termination of employment, reduction in hours, or exhaustion of COBRA period), you may be able to elect medical coverage under the Plan for yourself and your eligible Dependents who lost such coverage. Furthermore, if you have a new Dependent as a result of marriage, birth, adoption, or placement for adoption, you may also be able to enroll yourself, your Spouse, and your newly acquired Dependents provided that you request enrollment within the Election Change Period. An election change that corresponds with a special enrollment must be prospective, unless the special enrollment is attributable to the birth, adoption, or placement for adoption of a child, which may be retroactive up to 30 days. Please refer to the group health plan description for an explanation of special enrollment rights.
- 3 **Certain Judgments, Decrees, and Orders** If a judgment, decree, or order from a divorce, separation, annulment, or custody change requires your Dependent child (including a foster child who is your tax Dependent) to be covered under

this Plan you may change your election to provide coverage for the Dependent child identified in the order. If the order requires that another individual (such as your former Spouse) cover the Dependent child and such coverage is actually provided, you may change your election to revoke coverage for the Dependent child.

- 4 **Entitlement to Medicare or Medicaid** If you, your Spouse, or a Dependent becomes entitled to Medicare or Medicaid, you may cancel that person's accident or health coverage. Similarly, if you, your Spouse, or a Dependent who has been entitled to Medicare or Medicaid loses eligibility for such, you may, subject to the terms of the underlying plan, elect to begin or increase that person's accident or health coverage.
- 5 **Change in Cost** If you are notified that the cost of your Benefit Plan or Policy coverage under the Plan significantly increases or decreases during the Plan Year, you may make certain election changes. If the cost significantly increases, you may choose either to make an increase in your contributions, revoke your election and receive coverage under another Benefit Plan or Policy that provides similar coverage, or drop coverage altogether, if no similar coverage exists. If the cost significantly decreases, you may revoke your election and elect to receive coverage provided under the option that decreased in cost. For insignificant increases or decreases in the cost of Benefit Plans or Policies, however, your Pre-tax Contributions will automatically be adjusted to reflect the minor change in cost. The Plan Administrator will have final authority to determine whether the requirements of this section are met.

**Example.** Employee Mike is covered under an indemnity option of his employer's accident and health insurance coverage. If the cost of this option significantly increases during a period of coverage, the Employee may make a corresponding increase in his payments or may instead revoke his election and elect coverage under an HMO option.

- 6 **Change in Coverage** If you are notified that your Benefit Plan or Policy coverage under the Plan is significantly curtailed, you may revoke your election and elect coverage under another Benefit Plan or Policy that provides similar coverage. If the significant curtailment amounts to a complete loss of coverage, you may also drop coverage if no other similar coverage is available. Further, if the Plan adds or significantly improves a benefit option during the Plan Year, you may revoke your election and elect to receive on a prospective basis coverage provided by the newly added or significantly improved option, so long as the newly added or significantly improved option provides similar coverage. Also, you may make an election change that is on account of and corresponds with a change made under another employer plan (including a plan of the Employer or another employer), so long as (a) the other employer plan permits its participants to make an election change permitted under the IRS regulations, or (b) the Plan Year for this Plan is different from the Plan Year of the other employer plan. Finally, you may change your election to add coverage under this Plan for yourself, your Spouse, or your Dependent if such individual(s) loses coverage under any group health coverage sponsored by a governmental or educational institution. The Plan Administrator will have final discretion to determine whether the requirements of this section are met.

Additionally, your election(s) may be modified downward during the Plan Year if you are a Key Employee or Highly Compensated Individual (as defined by the Internal Revenue Code) if necessary to prevent the Plan from becoming discriminatory within the meaning of the federal income tax law.

**Q 10 How long will the Plan remain in effect?**

Although the Employer expects to maintain the Plan indefinitely, it has the right to modify or terminate the program at any time for any reason. It is also possible that future changes in state or federal tax laws may require that the Plan be amended accordingly.

**Q-11 What happens if my claim for benefits under this Plan is denied?**

This SPD describes the basic features of the Plan. If your claim is for a benefit under one of the component Benefit Plans or Policies, you will generally proceed under the claims procedures applicable under the component Benefit Plan or Policy (see the plan summary for each of the Benefit Plans or Policies that you elect). However, if you are denied a benefit under this Plan, the claims procedure under this Plan will apply. You will be notified if your claim under the Plan is denied. The notice of denial will be furnished to you within 30 days after receiving your claim. However, if additional time is needed to process your claim, you will be notified before the initial 30-day period has expired. The notice will explain why an extension is necessary and the date a decision is expected to be rendered. In no event will an extension go beyond 15 days after the end of the initial 30-day period. The notice of the denial will include the specific reasons for the denial and the relevant plan provisions on which the denial was based.

If your claim is denied in whole or in part, you may appeal by requesting a review of the denied claim, as set forth in the notice of denial, within 180 days after you receive notice of the denial. If there are two levels of appeal (as indicated in the notice of denial), you will have a reasonable amount of time in which to request a second review and such time period will be identified in the notice of denial. As part of the appeal process (whether there is one or two appeals), you or your authorized representative may examine documents, records, and other information relevant to your claim and submit issues, documents, and comments in writing. Within 60 days after the request for review is received, you will be notified in writing of the decision on review.

The notice of denial will indicate whether there are one or two levels of appeals and will contain the same type of information provided to you in the first notice of denial. If there are two levels of Plan appeals, the decisions on appeal will be made within 30 days after the request for each review is received. The Plan Administrator is the claims fiduciary for making the final decision under the plan.

In the event of your death, your beneficiary has the same rights and is subject to the same time limits and other restrictions that would otherwise apply to you under the claims procedures explained above.

**Q 12 What effect will Plan participation have on Social Security and other benefits?**

Plan participation will reduce the amount of your taxable compensation. Accordingly, there could be a decrease in your Social Security benefits and/or other benefits (e.g., pension, disability, and life insurance) that are based on taxable compensation.

**Q 13 What happens if I take a leave of absence?**

- (a) If you go on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA) to the extent required by the FMLA, the Employer will continue to maintain your Benefit Plans or Policies providing health coverage on the same terms and conditions as though you were still active (e.g., the Employer will continue to pay its share of the contribution to the extent you opt to continue coverage).
- (b) Your Employer may elect to continue all coverage for Participants while they are on paid leave (provided Participants on non-FMLA paid leave are required to continue coverage). If so, you will pay your share of the contributions by the method normally used during any paid leave (for example, with Pre-tax Contributions if that is what was used before the FMLA leave began).
- (c) In the event of unpaid FMLA leave (or paid leave where coverage is not required to be continued), if you opt to continue your group health coverage, you may pay your share of the contribution with after-tax dollars while on leave, or you may be given the option to pre-pay all or a portion of your share of the contribution for the expected duration of the leave with Pre-tax Contributions from your pre-leave compensation by making a special election to that effect before the date such compensation would normally be made available to you provided, however, that pre-payments of Pre-tax Contributions may not be utilized to fund coverage during the next Plan Year, or by other arrangements agreed upon between you and the Plan Administrator (for example, the Plan Administrator may fund coverage during the leave and withhold amounts from your compensation upon your return from leave). The payment options provided by the Employer will be established in accordance with Code Section 125, FMLA, and the Employer's internal policies and procedures regarding leaves of absence. Alternatively, the Employer may require all Participants to continue coverage during the leave. If so, you may elect to discontinue your share of the required contributions until you return from leave. Upon return from leave, you will be required to repay the contribution not paid during the leave in a manner agreed upon with the Administrator.
- (d) If your coverage ceases while on FMLA leave (e.g., for non-payment of required contributions), you will be permitted to re-enter the Plan upon return from such leave on the same basis as you were participating in the Plan prior to the leave, or as otherwise required by the FMLA. Your coverage under the Benefit Plans or Policies providing health coverage may be automatically reinstated provided that coverage for Employees on non-FMLA leave is automatically reinstated upon return from leave.
- (e) The Employer may, on a uniform and consistent basis, continue your group health coverage for the duration of the leave following your failure to pay the required contribution. Upon return from leave, you will be required to repay the contribution in a manner agreed upon by you and Employer.
- (f) If you are **commencing or returning from unpaid FMLA leave, your election under this Plan for Benefit Plans or Policies providing non-health benefits shall be treated in the same manner that elections for non-health Benefit Plans or Policies are treated with respect to Participants commencing and returning from unpaid non-FMLA leave.**
- (g) If you go on an unpaid non-FMLA leave of absence (e.g., personal leave, sick leave, etc.) that does not affect eligibility in this Plan or a Benefit Plan or Policy offered under this plan, then you will continue to participate and the contribution due will be paid by pre-payment before going on leave, by after-tax contributions while on leave, or with catch-up contributions after the leave ends, as may be determined by the Administrator. If you go on an unpaid leave that affects eligibility under this Plan or a Benefit Plan or Policy, the election change rules in Q 9 of this SPD will apply. The Plan Administrator will have discretion to determine whether taking an unpaid non-FMLA leave of absence affects eligibility.

**Q 14 Is there any other information that I should know about the Plan?**

Participation in the Plan does not give any Participant the right to be retained in the employ of his or her Employer or any other right not specified in the Plan. The Plan Administrator's name, address, and telephone number appear in the Plan Information Summary attached to the front of this SPD. The Plan Administrator has the exclusive right to interpret the Plan and to decide all matters arising under the Plan, including the right to make determinations of fact and construe and interpret possible ambiguities, inconsistencies, or omissions in the Plan and this SPD. Other important information such as the Plan Number and Plan Sponsor's name and address has also been provided in the Plan Information Summary.

## HEALTH SAVINGS ACCOUNT CONTRIBUTION APPENDIX

**Note** The sample Flexible Benefits Plan document includes language to enable pre tax contributions for health savings accounts (HSAs) Any HSA will require additional documentation that must be arranged through an HSA trustee or custodian Aflac does not serve as an HSA custodian or trustee and does not provide such documentation

If Health Savings Account contributions are identified as an option under the Plan the following rules apply to the Health Savings Account contributions made under the Plan

### **Q 1 What is a Health Savings Account for which contributions can be made under this Plan?**

A Health Savings Account ( HSA ) is a personal trust or custodial account you establish with a custodian or trustee (hereafter collectively referred to as Custodian ) to be used for reimbursement of eligible medical expenses incurred by you (the Account Beneficiary ) and your tax dependents as set forth in Code Section 223 The HSA is administered by the HSA Custodian subject to the terms and conditions set forth in the HSA custodial (or trust) Agreement between you and the Custodian

The HSA is not an employee benefit plan sponsored or maintained by the Employer The Employer's role with respect to the HSA is limited to making contributions through this Plan to the HSA established by you with the Custodian (through Employer contributions and/or pre tax salary reductions elected by you) The Employer has no authority or control over the funds once they are in your HSA As such the HSA identified in the Summary Plan Description with contributions offered through this Plan is not subject to the Employee Retirement Income Security Act of 1974 (ERISA)

### **Q 2 Who is eligible for HSA contributions under this Plan?**

HSA eligibility is determined under IRS rules and the applicable terms and conditions of any custodial or trust Agreement You are eligible to make and/or receive Plan contributions to your HSA during any month if you satisfy all three of the following conditions on the first day of that month

- 1 You are covered under a qualifying High Deductible Health Plan (as defined in Code Section 223) maintained by your Employer
- 2 You certify in accordance with policies and procedures established by the Employer that you satisfy all of the requirements to be an HSA Eligible Individual As set forth in Code Section 223 you
  - i Must not be covered under any other health plan or program other than a qualifying High Deductible Health Plan (as defined in Code Section 223) As described below an exception exists for certain permitted coverage permitted insurance or preventative care (all as defined below) Disqualifying coverage includes coverage under your spouse's health plan or health FSA as well as other coverage that you have On the other hand permitted coverage (such as accident coverage vision only or dental only coverage) permitted insurance (such as specified disease coverage cancer coverage and hospital indemnity coverage) and preventative care as defined in Code Section 223 and related guidance are permissible and
  - ii Must not be enrolled in Medicare (including Medicare Parts A B and D) and
  - iii Must not be eligible to be claimed as a tax dependent of any other taxpayer

You are required to notify the Employer if you fail to satisfy any of these conditions prior to the first day of the month following the date that you are no longer eligible and

- 3 You are otherwise eligible for this Plan

### **Q 3 Who is an Account Beneficiary?**

You are an Account Beneficiary if you have properly enrolled in your own HSA in accordance with the terms of the applicable Custodial Agreement

### **Q 4 Who is a Custodian or Trustee?**

The Custodian or Trustee is the entity with whom your HSA is established To the extent that you are an Eligible Individual as defined above you may establish an HSA with any Custodian however pre tax HSA contributions and Employer HSA contributions if any that are made through this Plan will only be made to a Custodian designated by the Employer ( Designated Custodian ) Participants who establish HSAs with the Designated Custodian will be permitted to rollover HSA contributions made under this Plan to another Participant selected HSA (in accordance with the terms of the Custodial Agreement)

### **Q 5 What are the rules regarding contributions made to an HSA under the Plan?**

Contributions made under this Plan may consist of both pre-tax contributions made by you through this Plan and/or non elective Employer contributions (if any) made by the Employer through this Plan You may elect to contribute an amount to the HSA up to the annual contribution limit established under Code Section 223 (the Maximum Annual Contribution Amount )

The Maximum Annual Contribution Amount for an HSA cannot exceed the sum of the monthly limits for each month during the Plan Year that you are an Eligible Individual (as described above in Q 2 above) The monthly limit is 1/12 of

the statutory annual contribution amount for the applicable level of coverage (or such lesser contribution amount established under this Plan if lesser) for each month that you are an Eligible Individual

**NOTE** There is a special rule for employees who become an Eligible Individual during the calendar year. If you are not an Eligible Individual (as defined in Q 2 above) for the entire calendar year but you are an Eligible Individual on December 1st, then you are treated as being an Eligible Individual for the entire calendar year. For all months during the calendar year that you are treated as being an Eligible Individual solely as a result of this rule, you are considered as having the same coverage as is in effect in the last month of that year. You will be taxed on any contributions made to the HSA (and subject to a 10% excise tax) under this rule for months that you were not an Eligible Individual if you cease to be an Eligible Individual during the following 13 month Testing Period. The Testing Period begins in December of the year in which you became an Eligible Individual and ends the last day in December of the following year.

The Maximum Annual Contribution Amount will be prorated equally over the remaining pay periods following your effective date of coverage. No contributions will be withheld until you have provided evidence deemed sufficient by the Plan Administrator that you have established an HSA as set forth herein. As permitted by this Plan, if you are or will be age 55 or older before the end of the year and you properly certify your age to the Employer, the Maximum Annual Contribution Amount described above may be increased by the additional annual contribution amount (as set forth in Code Section 223(b)(3)).

Employer Contributions are not mandated but if made, such contributions may be made at any time during the Plan Year in a lump sum amount or through periodic contributions (as determined in the sole discretion of the Employer and as communicated in Plan or HSA enrollment materials).

Your election to make HSA contributions through this Plan will not be effective until the later of the date that you make an HSA contribution election through this Plan (to the extent such election is approved by the Plan Administrator) or the date that you establish an HSA with the Custodian during the Plan Year (the effective date of the HSA is determined by the Custodian and/or applicable law). Employer may adjust contributions made under this Plan as necessary to ensure the Maximum Annual Contribution Amount is not exceeded.

Any pre-tax salary reduction contributions that cannot be made to the HSA because it is determined that

- 1 you are not an Eligible Individual (as described in Q-2 above)
- 2 you have failed to establish an HSA with the Designated Custodian by December 31 (or such other date as determined by the Employer) or
- 3 the Maximum Annual Contribution Amount has been exceeded

will be returned to you as taxable compensation or as otherwise set forth in the Plan or Plan enrollment material. Any Employer Contributions that cannot be made to your HSA because you are not eligible for such contributions will be returned to the Employer except as otherwise set forth in the Plan or Plan enrollment material.

Your Employer may advance contributions to you up to your annual HSA pre-tax salary reduction election made through this Plan (reduced by any prior pre-tax contributions made by you during the Plan Year) or such other amount established by the Employer, whichever is less. Advance contributions will be made available to all Participants on non-discriminatory terms and conditions, however, the Employer may condition the advance of such contributions on the occurrence of certain events identified by the Employer in separate written material relating to the Plan. Moreover, you will be required to repay the Employer for advances made through this Plan through means established by the Employer.

In the event excess contributions are made to the Participant's HSA (i.e., the HSA has received contributions in excess of the Maximum Annual Contribution Amount), it will be your sole responsibility to work with the Custodian to remove the excess contribution (plus earnings on such contributions) prior to April 15th of the year following the year in which the contributions were made and to report the contributions (and earnings) as income when filing taxes at the end of the year on IRS Form 8889.

**Q 6 What are the election change rules under this Plan for HSA contributions?**

You may change your HSA contribution election at any time during the Plan Year for any reason by submitting an election change form to the Plan Administrator (or its designee). Your election change will be prospectively effective as of the first day of the next pay period following the day that you properly submit your election change (or such later date as uniformly applied by the Plan Administrator to accommodate payroll changes). Your ability to make pre-tax contributions under this Plan to the HSA ends on the date that you cease to meet the eligibility requirements under this Plan.

**Q-7 Where can I get more information on my HSA and its related tax consequences?**

For details concerning your rights and responsibilities with respect to your HSA (including information concerning the terms of eligibility, qualifying High Deductible Health Plan contributions to the HSA, and distributions from the HSA), please refer to your HSA Custodial Agreement and/or the HSA communication material provided by your Employer.

NO \_\_\_\_\_

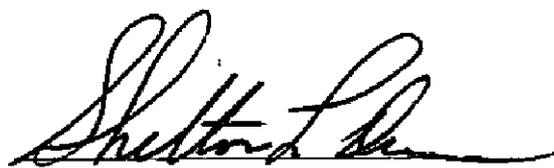
**IN THE MATTER OF AUTHORIZING THE SHERIFF TO TRAVEL TO ACA  
CONFERENCE IN ST LOUIS MISSOURI AUGUST 18-22, 2017**

---

There came on this day for consideration the matter of authorizing the Sheriff to travel to ACA Conference in St Louis Missouri August 18-22, 2017

After motion by R B Davis and second by Lynn Horton this Board doth vote unanimously to authorize and approve for the Sheriff, Jail Administrator, Jail Records Clerk, Supervisor Davis, and Supervisor Deanes, to travel to the ACA Conference in St Louis, MO, August 18-22, 2017

SO ORDERED this the 28<sup>th</sup> day of July, 2017

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

President

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CLAY COUNTY,  
MISSISSIPPI COMMENDING THE SERVICE OF  
REPRESENTATIVE TYRONE ELLIS UPON THE OCCASION OF HIS  
RETIREMENT AFTER 38 YEARS OF SERVICE IN THE  
MISSISSIPPI HOUSE OF REPRESENTATIVES

---

BE IT RESOLVED, that Representative Tyrone Ellis has served the people of Clay, Lowndes and Oktibbeha Counties in the Mississippi House of Representatives with character, honor and wisdom, and

BE IT FURTHER RESOLVED, that Representative Tyrone Ellis has announced his retirement after 38 years of outstanding service, and

BE IT FURTHER RESOLVED, that in 1979, Representative Ellis was one of the first African-Americans elected to the Mississippi Legislature after Reconstruction, and he is one of the longest-serving African-Americans in the Legislature. Ellis is the former House majority leader, which was a position created in 2008. He has served on several different committees during his tenure, and

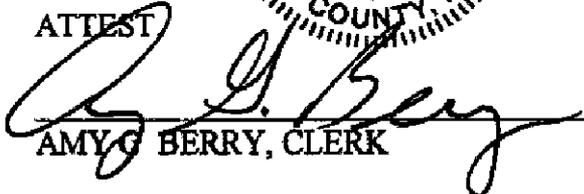
BE IT FURTHER RESOLVED, that Representative Ellis, accompanied by his wife, Renee, has been a wonderful example for public servants and we commend his record of achievement, legacy of leadership and dedication to Clay County and all in Mississippi, and

IT IS THEREFORE RESOLVED, that on this the 27<sup>th</sup> day of July, 2017, the Clay County Board of Supervisors does hereby express its appreciation to Representative Tyrone Ellis on the occasion of his retirement after 38 years of service in the Mississippi House of Representatives, and we pay tribute and cherish fondly his service, his friendship and his enormous civic energy for the citizens of Clay County, Mississippi.

Upon motion by Supervisor Horton and second by Supervisor Davis, the above resolution was duly adopted, on this the 27th day of July, 2017.

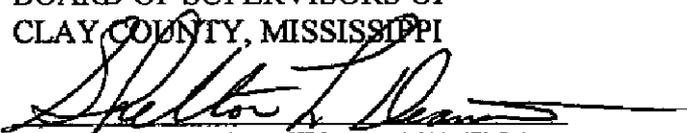


ATTEST

  
AMY C. BERRY, CLERK

BY

BOARD OF SUPERVISORS OF  
CLAY COUNTY, MISSISSIPPI

  
SHELTON L. DEANES, PRESIDENT

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING PAYMENT TO THE MS DEPARTMENT OF  
EMPLOYMENT SECURITY COMMISSION FOR UNEMPLOYMENT CLAIM**

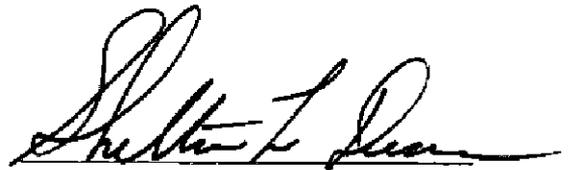
---

There came on this day for consideration the matter of authorizing payment to the MS Department of Employment Security Commission for unemployment claim

It appears to this Board as attached hereto as Exhibit A is a bill as received from the MS Department of Employment Security Commission for an unemployment claim on the said employees as attached hereto as Exhibit A, in the amount of \$1,125 00, and that the said amount should be expensed to the departmental fund and transferred to the Emergency Employment Security Account as recorded in fund #107, and paid from this fund to the MS Department of Employment Security

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize payment as attached hereto as Exhibit A as stated above

SO ORDERED this the 28th day of July, 2017



President

EXR-5R

Mississippi Department of Employment Security | M | D | E | S |  
REIMBURSABLE BILLING STATEMENT



Date Mailed 07/17/2017

EMPLOYER INFORMATION

Employer Name CLAY COUNTY OFFICE OF BOARD OF SUPERVISORS MDES Employer Account Number 92 00091-0-00

BENEFIT CHARGES for SECOND QUARTER of 2017

The following benefit payments are charged to you for the Second Quarter of 2017 under your election to reimburse the fund for benefits paid. This amount is to be paid by 08/31/2017. Interest on past due balances will accrue at the rate of one percent per month beginning forty-six (46) days after the date mailed.

Employer Name CLAY COUNTY OFFICE OF BOARD OF SUPERVISORS MDES Employer Account Number 92-00091-0-00

Name	SSN	Claim End Date	Amount Charged (\$)	Prior Quarter Adjustment (\$)	Program/Entitlement
ANTHONY B INMAN	[REDACTED]	12/31/2017	940 00	0 00	REG
WILLIE F WALKER	[REDACTED]	06/18/2017	185 00	0 00	REG
<b>TOTAL</b>			<b>1,125 00</b>	<b>0 00</b>	
<b>NET CHARGES</b>					<b>\$1,125 00</b>

To pay this debt online

Visit [WWW.MDES.MS.GOV](http://WWW.MDES.MS.GOV)

Select Employers

Select Online Services for Employers

Select Unemployment Tax Services

Login

Select Online Payment

# Payment Voucher

RETURN VOUCHER WITH REMITTANCE

REMIT TO MDES

P O Box 22781

Jackson MS 39225 2781

TOTAL PAYMENT DUE FOR

QTR ENDING 06/30/2017 AS OF 07/17/2017 \$1 125 00

FEIN # 646000252

Employer Name CLAY COUNTY OFFICE OF BOARD OF SUPERVISORS

92 00091 0 00 000 217 7

MDES Employer Account Number Tax Rate QTR/YR Ch. k. Digit

I certify that no part of the tax was or is to be deducted from the worker's wages.

Telephone Number

Signature of individual making return or responsible thereof

Title

Date

**IN THE MATTER OF APPROVING OF THE COPIER RENTAL AGREEMENT FOR  
JUSTICE COURT**

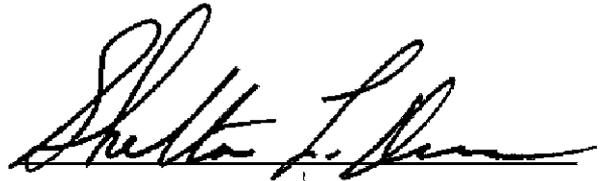
---

There came on this day for consideration the matter of approving of the copier rental agreement for Justice Court

It appears to this Board the current copier in the Justice Court Copier is no longer functioning properly and working to provide copies for the County and in an effort to replace the said copier the Justice Court Clerk is requesting this Board's consideration on the copier as attached hereto as Exhibit A for a 48 month rental agreement on State Contract with Magnolia Business Systems at \$138 66 per month.

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize and approve of the said copier rental agreement on State Contract as referenced to above

SO ORDERED this the 28<sup>th</sup> day of July, 2017

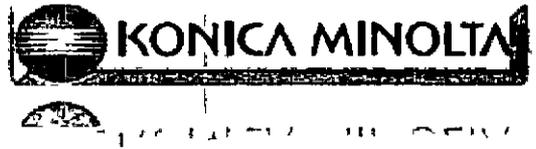


President





Magnolia  
Business  
Systems and



Are Pleased to Provide you the Following Quotation

**Clay County Justice Court**

**Konica Minolta bizhub C258 Color Print/Copy/Scan/Fax  
( Pages Per Minute)**

Quote Date		Ordered By		Purchase Order Number	
7/10/2017		Harriett Bragg			
Lease Quote is Good for 30 days					
QTY Proposed	Description of Proposed Equipment	Inv Code	36 Month MBS Rental	36 Month MBS Rental	
1	bizhub C258 Color Print/Copy/Scan	A7R0011X001	\$124.06	\$104.26	
1	DF-704 Single Pass Dual Scan Document Feeder	A85GWY2	\$21.19	\$17.81	
1	FK-514 Fax Kit Super G3	A883012	\$14.42	\$12.12	
1	DK-510 Copy Desk/Storage	7640018680	\$2.99	\$2.51	
1	MIP-15 Amp Line Monitor / Surge Protector	MIP-15	\$2.33	\$1.96	
State of Mississippi Contract #8200031427					
Purchase Authorized By			Sub Total		
<i>Harriett Bragg</i> <i>Shelton</i>			Monthly Total		

**Maintenance Program**

Maintenance programs are based on the national average of 5% coverage per color on paper. All service labor, travel, service parts, and toner is covered. You buy paper as needed.

Monochrome Prints	0.0110
Color Prints	0.0650
Document Scans	N/A

Thank you for your time in reviewing this quote, if it meets with your approval you may sign above or if you have any questions please call me at 662-244-8894 or my cell at 662-295-5261. I will be glad answer questions, make clarifications or adjustments. Thank you for the opportunity to provide service to you.

Sincerely,  
William Sullivan  
Account Executive



PURCHASE REQUISITION

CLAY COUNTY PURCHASING

P O Box 815 County Courthouse

West Point, MS 39773

662-494-3313

Requisition 06469

Related Purchase Order No \_\_\_\_\_

Justice Court  
County Department or Office

Date 7-12-17

Budget to be Charged

Date Needed \_\_\_\_\_

Delivery to \_\_\_\_\_

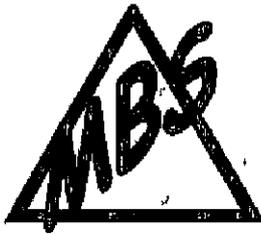
Quantity Requested	Description of Items Requested	(For Purchase Clerk's Use Only)
1	Konica Minolta Copy Machine	

*48 mth Rental*

WHITTINGTON OFFICE PRODUCTS TUPELO MS 38801

Approved Shirlett Bragg  
Authorized Signature

WHITE CLERK BOARD OF SUPERVISORS YELLOW PURCHASE CLERK PINK REQUISITION DEPARTMENT



Magnolia  
Business Systems and



Are Pleased to Provide you the Following Quotation

**Konica Minolta bizhub C258 Color Print/Copy/Scan/Fax**  
( Pages Per Minute)

Quote Date 7/10/2017	Ordered By Harriett Bragg	Purchase Order Number
-------------------------	------------------------------	-----------------------

Lease Quote is Good for 30 days

QTY Proposed	Description of Proposed Equipment	Inv Code	36 Month MBS Rental	48 Month MBS Rental
1	bizhub C258 Color Print/Copy/Scan	A7R0011X001	\$124.06	\$104.28
1	DF-704 Single Pass Dual Scan Document Feeder	A85GWY2	\$21.19	\$17.81
1	FK-514 Fax Kit Super G3	A883012	\$14.42	\$12.12
1	DK-510 Copy Desk/Storage	7640018680	\$2.99	\$2.51
1	MIP-15 Amp Line Monitor / Surge Protector	MIP-15	\$2.33	\$1.98
State of Mississippi Contract #8200031427				
Purchase Authorized By <i>Harriett Bragg</i>		Sub Total		
		Monthly Total		

**Maintenance Program**

Maintenance programs are based on the national average of 5% coverage per color on paper. All service labor, travel, service parts, and toner is covered. You buy paper as needed.

- Monochrome Prints
- Color Prints
- Document Scans



Thank you for your time in reviewing this quote. If it meets with your approval you may sign above or if you have any questions please call me at 662-244-8894 or my cell at 662-295-5261. I will be glad answer questions, make clarifications or adjustments. Thank you for the opportunity to provide service to you.

Sincerely,  
William Sullivan  
Account Executive





# Magnolia Business Systems

1540 Gardner Blvd. Columbus MS 39702 www.magnoliabusiness.com  
Office (662) 244-8894 Fax (662) 244-8892

## MACHINE RENTAL AGREEMENT

<b>Invoice To</b>	Clay County Justice Court	<b>Ship To</b>	Clay County Justice Court	<b>Phone #</b>	662-494-3384
	P O Box 815		218 W Broad Street	<b>Phone #</b>	
	West Point, MS 39773		West Point, MS 39773	<b>PO #</b>	
				<b>Contract #</b>	8200031427
<b>Equipment</b>	Bizhub C258	<b>Serial #</b>	TBD	<b>Location</b>	West Point, MS

48 Month Rental Agreement @ \$138.66 per month, starting TBD and ending TBD

Customer Signature [Signature] Title: Charney Clerk Date 7/27/17

I HAVE READ AND UNDERSTAND THE SERVICE TERMS AND CONDITIONS BELOW

### TERMS AND CONDITIONS OF RENTAL AGREEMENT

**APPROVAL** This document will serve as a sales contract and is subject in all respects to approval and acceptance by Magnolia Business Systems, Inc. and when accepted is binding upon both parties. The equipment mentioned remains property of Magnolia Business unless buyout is exercised at rental end. **CONDITIONS** Under this agreement, it is understood that Magnolia Business Systems, Inc. will rent the listed equipment. Magnolia Business Systems, Inc. will perform maintenance as outlined in the terms and conditions of a separate machine service agreement which must remain in effect for the rental term.

**SECURITY INTEREST** It is expressly agreed that buyer hereby grants to Magnolia Business Systems, Inc. a security interest in and to all supplies, machines and equipment, including the proceeds thereof covered by this sales contract until full payment of the purchase price for such items has been made to Magnolia Business Systems, Inc. This document shall constitute a security agreement and authorizes the filing of a financing statement which Magnolia Business Systems, Inc. deems desirable to protect security interest herein, and does further authorize the filing of any securing documents such as a Uniform Commercial Code (UCC) document with the state and recording of this sales contract or any financing statement or other document in connection with buyer's signature thereon as Magnolia Business Systems, Inc. may deem necessary.

**LOSS** Loss or damage to said items by fire, theft, misuses or otherwise while in possession of buyer shall not relieve buyer from making all payments due.

**ENTIRE AGREEMENT** This instrument constitutes the entire agreement of the parties and neither party shall be bound exempt in accordance herewith. **NO ORAL REPRESENTATION OR ASSURANCES** in any way modify or explain any of the terms and conditions herein.

**TAXES** Any taxes or fees imposed by any federal, state, municipal or other government authority that may be applicable to the production, sale, use, storage, delivery or transportation of the goods together with all duties, tariffs and brokerage charges shall be added to the price and paid by the buyer except where the buyer shall have provided a property certificate of exception thereon. Purchaser shall be responsible for the payment of such taxes and fees even if all or any part thereof has not been added to the invoice price.

**CREDIT** Magnolia Business Systems, Inc. reserves the right to alter or suspend credit or to change any credit terms provided for in this order when in its sole discretion the financial condition of the buyer so warrants in any such case. Magnolia Business Systems, Inc. may require cash payments or additional security from buyer before shipment, may accelerate the date of any payment and may withhold any shipment or further shipments and cancel any unfilled orders.

**PERIOD OF AGREEMENT AND CANCELLATION** Under this Rental Agreement, the agreed full term price of the Rental Agreement is the sum due. The establishment of monthly installment payments are simply a convenience to the customer, and upon cancellations prior to the period on the face of this agreement, the customer remains obligated for the balance of the installment payments. It is expressly understood that the agreed charges are based on the length of the service or Rental Agreement period and involve disproportionate front end expenses to Magnolia Business Systems, Inc. Customer is responsible for the full contract price regardless of early cancellation.

**CONTRACT FEES** Magnolia Business Systems, Inc. will charge \$75.00 (Seventy Five dollars) on the first invoice for filing and administration costs associated with set-up of your account. This applies to any account that is set up under a cost per copy, internal lease, or otherwise financed plan from Magnolia Business Systems, Inc. Unlike a security deposit this charge is nonrefundable.

**LOCATION** Renter will be responsible for furnishing suitable space and electrical requirements. Renter shall not move equipment without approval from Magnolia Business Systems, Inc.

**CANCELLATION** This agreement may be cancelled only on agreement of both parties and if only by a buyout.

**ABUSE** Abuse is defined as any action, not in accordance with Magnolia Business Systems, Inc. operation instructions or accepted standards, resulting in damage to the covered equipment. Examples of abuse are; Staples (or other conductive materials) being on equipment and subsequently falling into the mazes of the equipment causing damage. Not following the listed methods for operation of the equipment. Not following instructions on proper use and care of equipment. Improper musfed removal procedures etc.

Dedicated to Providing Office Automation Services to a Modern Business World

NO \_\_\_\_\_

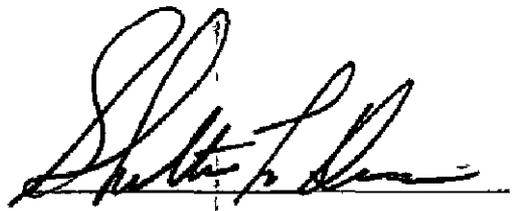
**IN THE MATTER OF AUTHORIZING AND APPROVING TO DELETE AN ASSET  
FROM THE COUNTY'S FIXED ASSET LEDGER**

---

There came on this day for consideration the matter of authorizing and approving to delete and asset from the County's Fixed Asset Ledger

After motion by Lynn Horton and second by R. B. Davis this Board doth vote unanimously to delete JC128, Cannon Copier IR2530, from the Justice Court's Departmental Fixed Asset Ledger due to it no longer functioning and able to perform the duties needed for the Justice Court Office

SO ORDERED this the 28<sup>th</sup> day of July, 2017

A handwritten signature in black ink, appearing to be "Lynn Horton", written over a horizontal line.

President

7/26/2017  
FAOFEM  
Delete

FIXED ASSETS  
Other Furniture/Equipment File Maintenance

15 12 00  
AMY  
Key # 2815

Description COPIER (CANNON IR2530)  
Location JUSTICE COURT  
Vendor R J YOUNG Serial # FWE01567  
Property # JC128 Project # Current Value 3540 50  
\*Department # 166 JUSTICE COURT/C Objective # 87 OTHER FURNITURE  
\*Acquisition T TRANSFER \*Disposal  
Ledger? Y (Y/N)  
\*Asset Type OFE OTHER FURNITURE Useful Life 7 Years  
Salvage % 10 Salvage \$ 354 Cap Threshold 5000  
GASB Eligible? N (Y/N) Depreciate? N (Y/N)  
Accumulated Depreciation  
Cap Value 3540 50 Date 7/24/2014  
Remarks

Enter=Accept \*F4=Prompt F8=Transactions F10=Delete F12=Cancel/No Update

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING PAYMENT FOR THE TUITION FREE  
GUARANTEE PROGRAM**

---

There came on this day for consideration the matter of authorizing payment for the Tuition Free Guarantee Program

It appears to this Board funds were budgeted in fund #013, Utilization Fund, in the amount of \$37,500 per year for Clay County's commitment to participate in the Tuition Free Guarantee Program for fiscal years 2015 and 2016, and,

It appears further to this Board funds should be paid to the Golden Triangle Planning and Development who will then forward funds to the East Mississippi Community College Junior College on behalf of the County

After motion by Lynn Horton and second by Joe Chandler this Board doth vote unanimously to authorize payment for the Tuition Free Guarantee Program for years 2015 and 2016

SO ORDERED this the 28th day of July, 2017



President

NO \_\_\_\_\_

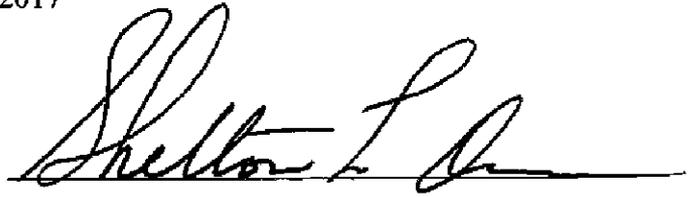
**IN THE MATTER OF AUTHORIZING AND APPROVING TO RENEW THE  
MAINTENANCE AGREEMENT WITH DELTA COMPUTER SYSTEMS INC**

---

There came on this day for consideration the matter of authorizing and approving to renew the maintenance agreement with Delta Computer Systems Inc

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize and approve to renew the maintenance agreement with Delta Computers Systems Inc as attached hereto as Exhibit A

SO ORDERED this the 28<sup>th</sup> day of July, 2017

A handwritten signature in black ink, appearing to read "Shelton L. Davis", is written over a horizontal line.

President



**Computer Software Support Agreement  
ADDENDUM**

For CLAY COUNTY MISSISSIPPI-MS CHANCERY CLERK MS13

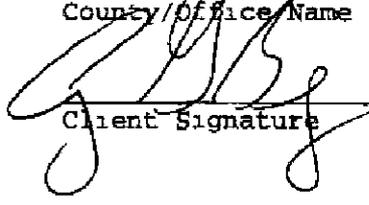
Below is a current list of maintenance/support/web hosting charges for the upcoming fiscal year 10/ 1/2017 These charges will be billed on 9/15/2017 due for payment 10/ 1/2017

Delta Contract Number	Description	Date of Last Increase	Current Rate	New Rate	Rate Type
20830	Land Records Instrument Indexing	09/2015	90 00	95 00*	
20840	Image Enable Instrument Indexing	04/2015	20 00	20 00	
20850	Intranet Browser Based	04/2015	30 00	30 00	
20860	Paperlink Imaging Base	09/2015	90 00	95 00*	
20870	Paperlink Scan Station License (2)	09/2016	150 00	160 00*	
20880	Paperlink View Station License (5)	09/2016	80 00	80 00	
20970	Insite (GUI) License	(7) 04/2014	70 00	75 00*	
<b>IVMCBP03(1)</b>			<b>TOTAL</b>	<b>530.00</b>	<b>555.00 MONTHLY</b>

Agreed this \_\_\_\_\_ day of \_\_\_\_\_, 2017

CLAY COUNTY MISSISSIPPI  
County/Office Name

Accepted Delta Computer Systems Inc

  
Client Signature

9/8/2017  
Printed Name

TO CLAY COUNTY MISSISSIPPI  
CHANCERY CLERK AMY BERRY  
PO BOX 815  
WEST POINT MS 39773



## Computer Software Support Agreement

### Purpose

The purpose of this agreement is to assure you that all software provided by Delta Computer Systems Inc (Delta) as listed on the addendum(s) to this agreement is in compliance with applicable laws rules and regulations as they pertain to the software As the laws change Delta will provide updated programs to meet the demands of the legislation

### Delta's Obligations

Delta will analyze new regulations and prepare modifications of the software to ensure the system conforms The modifications shall be limited to existing licensed software which you have purchased and shall not include new systems New programs required to meet new additional requirements shall not be provided under this agreement. For example if you licensed the magnetic payroll tax reporting system and IRS initiates a change to the method of reporting the changes will be provided under this agreement. However if you had not purchased the magnetic reporting software initially there would be an additional charge for the program

Problem resolution is handled on a first come first serve basis within a priority group Priority groups are determined by user need and externally defined deadlines Completely down systems have priority over operational systems Externally defined deadlines (IRS State Federal etc ) have priority over non-deadline items Average response for critical items is two hours or less depending upon the complexity of the request.

All software updates will be delivered to you electronically or by mail depending upon the size and urgency of the update Delta shall provide installation instructions and/or telephone assistance for loading updates as appropriate Delta shall not be responsible for maintaining any of your modifications Corrections of difficulties or defects traceable to your errors or system changes will be billed at triple the standard rate

### Client's Obligations

Client shall inform Delta as soon as reasonably possible as to the nature and impact of upcoming legislative changes that affect the software system Client shall provide copies of all pertinent documentation and shall assist Delta in understanding the new requirements and developing a method of meeting the requirements During the term of the software support agreement Client shall at Client's expense provide Delta with secure telnet and ftp internet access to Client's server from Delta s server for the purpose of diagnosing problems and to facilitate software updates

### General Terms

This contract shall commence on the first day of delivery of the software or upon acceptance of the addendum(s) by both parties and shall remain in effect for one year Fees for software support shall be payable monthly or annually in advance A penalty of 1.5 percent per month of the outstanding balance will be assessed to accounts that remain past due more than 60 days Delta reserves the right to withhold services for any account which is past due more than 60 days

Client shall be responsible for all incidental costs such as mail telephone travel and subsistence in connection with support services

Client shall use Delta s prescribed reporting procedures to outline software problems

Either party may terminate this agreement after a 90 day written notice and payment of all outstanding amounts due

This agreement shall automatically renew at each annual period Delta reserves the right to modify its fees by providing notice of such 60 days prior to the renewal period

Services provided by Delta that are above and beyond the scope of this agreement shall be billable at Delta s current rate at the time such services are rendered

This agreement is binding on the parties hereto and their successors and to Seller's assigns sub-lessees and transferees

Agreed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

CLAY COUNTY MISSISSIPPI  
Client Name

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Printed Name

Accepted Delta Computer Systems, Inc  
1085 Tommy Munro Drive  
Biloxi, MS 39532

NO \_\_\_\_\_

**IN THE MATTER OF TRANSFERING THE INDIRECT COST FOR YEAR 2016**

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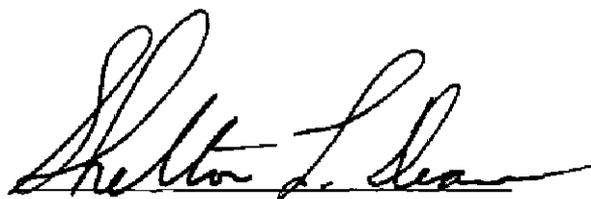
There came on this day for consideration the matter of transferring the indirect cost for year 2016

It appears to this Board there are certain costs that were incurred in fund #001, General County Fund due to the operation of the Sanitation Department as outlined in Exhibit A, and,

It appears to this Board as outlined in Exhibit A the total operating cost for Sanitation Department represents 3.9261% of the Total Governmental Operating Costs. When applying the 3.9261% to the Total Operating Governmental Allowable Expenses, the indirect cost for the fiscal year 2016 computes to be \$ 6,251.58

After motion by Lynn Horton and second by Joe Chandler this Board doth vote unanimously to authorize to transfer the \$6,251.58 from fund #400, Sanitation Fund to fund #001, to reimburse the General County Fund for the indirect cost incurred for year 2016 for the Sanitation and Trash Operations of the County

SO ORDERED this the 28th day of July, 2017



President

Clay County, MS  
Schedule of Indirect Cost  
September 30, 2016

Governmental Allowable Costs	Amount	G/L Account	Indirect Credit *
Supervisor (1)	40,097.49	001-100-400	1,574.25
Comptroller	42,368.61	001-101-407	1,663.42
County Auditor	5,105.00	001-101-448	200.43
County Treasurer	2,407.96	001-101-449	94.54
<b>Purchasing</b>			
Clerk	14,041.43	001-122-401	551.28
State Retirement	2,178.42	001-122-465	85.53
Social Security Matching	1,059.21	001-122-466	41.59
Group Insurance Matching	9,108.44	001-122-468	357.60
Unemployment Insurance	0.00	001-122-469	0.00
<b>Inventory Control Clerk</b>			
Clerk	23,492.09	001-123-401	922.31
State Retirement Matching	3,699.96	001-123-465	145.26
Social Security Matching	1,742.88	001-123-466	68.43
Group Insurance Matching	0.00	001-123-468	0.00
Unemployment Insurance	0.00	001-123-469	0.00
<b>Receiving Clerk</b>			
Clerk	11,221.40	001-124-401	440.56
State Retirement Matching	1,767.29	001-124-465	69.38
Social Security Matching	858.33	001-124-466	33.70
Group Insurance Matching	84.36	001-124-468	3.31
Unemployment Insurance	0.00	001-124-469	0.00
	<u>159,232.87</u>		<u>6,251.58</u>
<b>Total Governmental Allowable</b>			
<b>Governmental Operating Costs</b>			
General Fund	6,199,723.47		
Special Revenue Funds	3,745,158.60		
Capital Project Funds	30,246.17		
Enterprise Funds	<u>407,633.58</u>		
<b>Total Governmental Operating Cost</b>	<u>10,382,761.82</u>		
 Percentage to be Applied	 3.9261%		
 Amount of Indirect Cost to be Applied to Enterprise Fund	 <u>6,251.58</u>		

\* This credit is to be applied against each G/L account listed

**Clay County, Ms**  
**Indirect Cost Journal Entries**

**Purpose** To record the administrative indirect cost incurred for operating the Sanitation Dept as of 9/30/2016

<b>G/L</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
400-900-951	Transfer To Gov't Funds	6,251 58	
400-000-002	Sanitation Cash		6,251 58
001-000-002	General County Cash	6,251 58	
001-000-386	Indirect Cost Reimbursement		6,251 58
001-000-386	Indirect Cost Reimbursement	6,251 58	
001-100-400	Supervisor (1)		1,574 25
001-101-407	Comptroller		1,663 42
001-101-448	County Auditor		200 43
001-101-449	County Treasurer		94 54
001-122-401	Clerk		551 28
001-122-465	State Retirement		85 53
001-122-466	Social Security Matching		41 59
001-122-468	Group Insurance Matching		357 60
001-122-469	Unemployment Insurance		0 00
001-123-401	Clerk		922 31
001-123-465	State Retirement Matching		145 26
001-123-466	Social Security Matching		68 43
001-123-468	Group Insurance Matching		0 00
001-123-469	Unemployment Insurance		0 00
001-124-401	Clerk		440 56
001-124-465	State Retirement Matching		69 38
001-124-466	Social Security Matching		33 70
001-124-468	Group Insurance Matching		3 30
001-124-469	Unemployment Insurance		0 00
	<b>Total</b>	<u>18,754 74</u>	<u>18,754 74</u>

NO \_\_\_\_\_

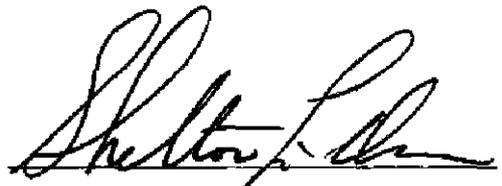
**IN THE MATTER OF APPROVING THE BUDGET OF THE MS STATE CLAY  
COUNTY EXTENSION OFFICE BUDGET FOR YEAR 2018**

---

There came on this day for consideration the matter of approving the budget of the MS State Clay County Extension Office Budget for year 2018

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize and approve of the budget as attached hereto as Exhibit A for the MS State Clay County Extension Office

SO ORDERED this the 28<sup>th</sup> day of July, 2017

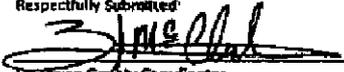


President

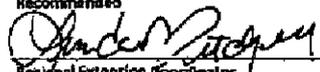
Mississippi State Extension Service  
 Clay County  
 2017-2018

	Actual and Projected Expenditures 2016-2017	Proposed Change	Proposed Budget 2017 2018	Approved Budget 2017 2018
<b>PERSONAL SERVICES</b>				
Salaries & Wages	\$ 16 111	\$	\$ 16 111	
Fringe Benefits	\$ 3 933	\$ (7)	\$ 3 926	
Subtotal	\$ 20,044	\$ (7)	\$ 20 037	\$
<b>CONTRACTUAL SERVICES</b>				
Postage and Box Rent	\$ 60		\$ 60	
Telephone Service	\$ 3 500		\$ 3 500	
Internet SVC/TV	\$ 2,000		\$ 2,000	
Rental of Equipment	\$ 500		\$ 500	
Service and Maint Agreements	\$ 1,300		\$ 1,300	
Dues & Subscriptions	\$ 160		\$ 160	
Excess Copies per Contract	\$ 300		\$ 300	
Answering Service	\$ 800		\$ 800	
Seminars/Registration Fee	\$ 100		\$ 100	
Subtotal	\$ 8,720	\$	\$ 8,720	\$
<b>CONSUMABLE SUPPLIES &amp; MATERIALS</b>				
Duplication & Reproduction	\$ 200		\$ 200	
Office Supplies and Materials	\$ 1,300		\$ 1,300	
Demonstration Material	\$ 500		\$ 500	
Subtotal	\$ 2,000	\$	\$ 2,000	\$
<b>GRANTS SUBSIDIES AND ALLOCATIONS</b>				
			\$	
Subtotal	\$	\$	\$	\$ -
<b>CAPITAL OUTLAY</b>				
Furn & Off Equip < 5000	\$ 500		\$ 500	
Other Cap Outlay < 5000	\$ 500		\$ 500	
Subtotal	\$ 1,000	\$	\$ 1 000	\$
<b>Grand Total</b>	<b>\$ 31,764</b>	<b>\$ (7)</b>	<b>\$ 31,757</b>	<b>\$</b>

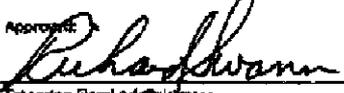
Respectfully Submitted:

  
 Extension County Coordinator

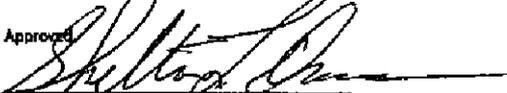
Recommended:

  
 Regional Extension Coordinator

Approved:

  
 Extension Fiscal Administrator

Approved:

  
 County Official

Mississippi State Extension Service  
 Clay County  
 2017-2018

PERSONNEL	County Salary	Proposed Increase	Proposed Salary	MSU Contribution	Approved County Salary
	Portion		2017-2018	2017-2018	2017 2018
	2016-2017				
Brandon I. McClendon	\$ 7,323		\$ 7,323	\$ 46,397	
Natalie L. Ray	\$ 5,204		\$ 5,204	\$ 38,571	
VACANT Office Associate	\$ 3,584		\$ 3,584	\$ 21,415	
<b>Total</b>	<b>\$ 16,111</b>	<b>\$</b>	<b>\$ 16,111</b>	<b>\$ 106,384</b>	<b>\$</b>



NO \_\_\_\_\_

**IN THE MATTER OF TRANSFERRING INTEREST EARNED**

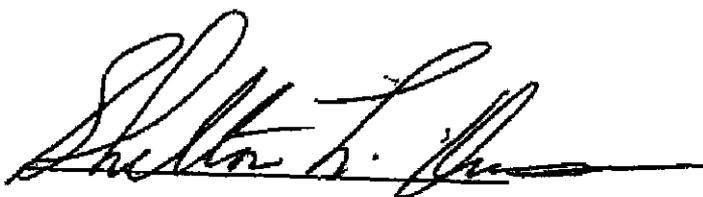
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There came on this day for consideration the matter of transferring interest earned

It appears to this Board interest has been earned on the Payroll Clearing Account in the amount of \$ 17 81 and in the Insurance Clearing Account in the amount of \$ 2 71 for and the said amounts should be transferred and settled to the General Operating Fund

After motion by Luke Lummus and second by Joe Chandler this Board doth vote unanimously to authorize the said transfer as stated above

SO ORDERED this the 28th day of July, 2017

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

President

NO \_\_\_\_\_

**IN THE MATTER OF AN INTER FUND LOAN**

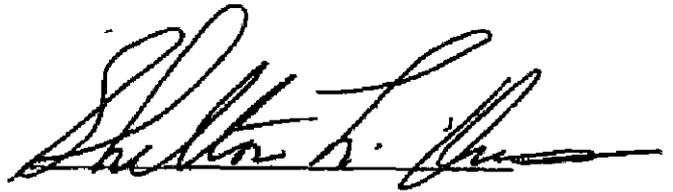
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There came on this day for consideration the matter of an inter-fund loan

It appears to this Board an inter-fund loan is needed to be made to Fund No 116, Volunteer Insurance Rebate Monies Fund from Fund No 114, Volunteer Fire Fund in the amount of \$3,511 15 in anticipation of receiving the annual appropriation of Insurance Rebate Monies from the State Fire Marshall Office for year 2017

After motion by Luke Lummus and second by R B Davis this Board doth vote unanimously to authorize the said inter-fund loan as stated above

SO ORDERED this the 28th day of July, 2017



President

NO \_\_\_\_\_

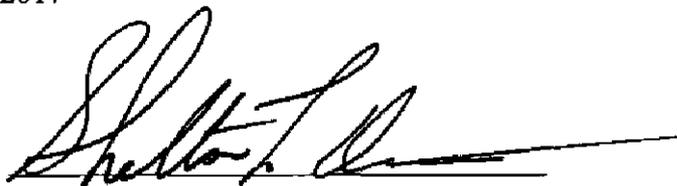
**IN THE MATTER OF APPROVING TO FILL THE VACANCY OF THE OFFICE  
ASSOCIATE POSITION AT THE MS STATE CLAY COUNTY EXTENSION OFFICE**

---

There came on this day for consideration the matter of approving to fill the vacancy of the office associate position at the MS State Clay County Extension Office

After motion by R B Davis and second by Lynn Horton this Board doth vote unanimously to authorize and approve for the President to execute the form as attached hereto as Exhibit A to fill the vacancy of the office associate position at the MS State Clay County Extension office

SO ORDERED this the 28<sup>th</sup> day of July, 2017

A handwritten signature in black ink, appearing to read "Shelton L. Davis", written over a horizontal line.

President



July 13, 2017

Mr Shelton Deanes, President  
Clay County Board of Supervisors  
West Point, MS 39773

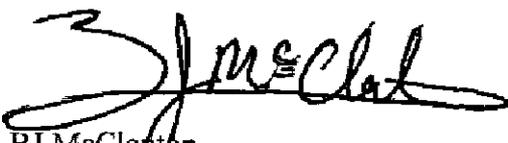
Dear Mr Deanes

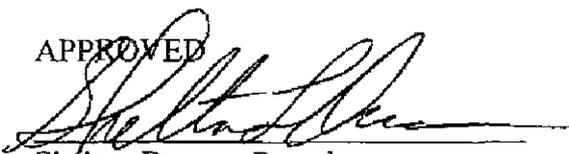
On behalf of MSU Extension Service, I am requesting approval from the Clay County Board of Supervisors to fill the vacant position of Office Associate in the Extension office due to the resignation of Mrs Debbie Garbutt

We are asking that the Board continue to contribute \$3,584 00, plus Retirement, Social Security and fringe benefits to this position

Thank you and the Board for the excellent support that the Clay County Board of Supervisors has given the Mississippi State University Extension Service

Sincerely,

  
BJ McClellon  
Extension Agent/ County Coordinator

APPROVED  
  
Shelton Deanes, President  
Clay County Board of Supervisors  
C:\Board\word doc

7-27-17  
DATE

Mississippi State University Extension Service  
420 West Broad Street • West Point MS 39773 • Phone (662) 494 5371 • Fax (662) 495 2056

We are an equal opportunity employer and all qualified applicants will receive consideration for employment without regard to race color religion sex national origin disability status protected veteran status or any other characteristic protected by law

**Pro-Forma Order**

The Clay County Board of Supervisors, authorized the Mississippi State Extension Service to initiate the process [under the policies and procedures of Mississippi State Extension Service and Mississippi State University] to employ an individual in Clay County according to the following terms and conditions

The position is titled Office Associate

The Board will provide \$3584 00 in support of salary for this position

Prior to concurring in the employment of the individual selected by MSUES, the Board will require the following re-employment tests and/or examination and has [check one of the following] \_\_\_ previously provided, or \_\_\_ attached hereto, the written policies and procedures for such requirements [check all that apply]

General Physical examination

\_\_\_ Tests for [indicate all that apply]

\_\_\_ Alcohol

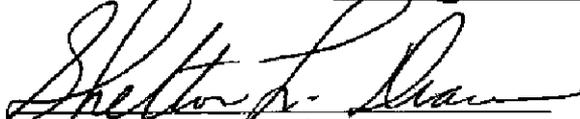
Illegal drugs and/or substances

\_\_\_ Prescription drugs

\_\_\_ Other [describe]

\_\_\_ Any other condition/term of employment [describe]

SO ORDERED, this the 20<sup>th</sup> day of July, 2017

  
Shelton Deanes, President  
Clay County Board of Supervisors

C:\order bd

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING DISTRICT THREE TO  
PURCHASE EMULSION FROM B & M PAVING COMPANY**

---

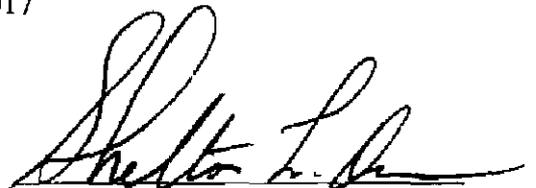
There came on this day for consideration the matter of authorizing District Three to purchase emulsion from B & M paving company

It appears to this Board B & M Paving Company is selling emulsion \$1 00 less per gallon than per gallon price of the low bidder accepted by this Board in January 2017, and,

It appears to this Board in keeping with State Law the Board of Supervisors has the authority to purchase the commodity at the lowest price even if it is lower than the price accepted by the Board for Supply and Material bids

After motion by Lynn Horton and second R B Davis this Board doth vote unanimously to authorize and approve of District Three to purchase emulsion at the lower price from B & M Paving Company

SO ORDERED this the 28th day of July, 2017



President

NO \_\_\_\_\_

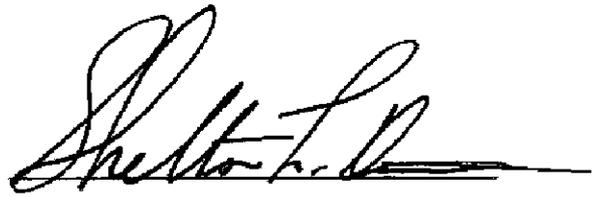
**IN THE MATTER OF AUTHORIZING TRAVEL FOR CERTAIN EMPLOYEES**

---

There came on this day for consideration the matter of authorizing travel for certain employees

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize and approve the Justice Court Clerk to attend the MS Justice Court Clerk's Association Sept 12-15, 2017 at Bay St Louis, MS

SO ORDERED this the 28<sup>th</sup> day of July, 2017

A handwritten signature in black ink, appearing to read "Lynn Horton", with a horizontal line extending to the right from the end of the signature.

President

Request to Travel -  
Harriett Bragg

Clay County, MS  
Travel Request Form

Date of Request 7-19-17

To the Board of Supervisors of Clay County, MS

Destination of Travel Bay St Louis

Dates of Travel 9-12-17 to 9-15-17

Cost of Travel Hotel, meals + mileage

Nature of Official Business As Justice Court clerks

Harriett Bragg  
Printed Name of Official/  
Requesting Authority to Travel

Harriett Bragg  
Official or Employee Requesting  
Authority to Travel

The above form must be completed and signed prior to travel. Additionally, it must be filed with the Clerk of the Board of Supervisors to be presented to the Board for authority to travel as per Section 25-3-41 of the Mississippi Code 1972. This form must be received prior to a Board meeting to be presented to the Board of Supervisors. **The Board meets as follows** First Monday of the month, First Thursday following the First Monday, and The Fourth Thursday of the month.

It is your responsibility to make sure I received this form. If you leave the form and I am not here, please be sure to follow up with a phone call to confirm I received your request to present to the Board.

If you should have any questions, please do not hesitate to call me. Thanks!

~~Robbie Robinson~~  
Chancery Clerk

**IN THE MATTER OF APPOINTING LINDA MALONE TO SERVE AS THE CLAY  
COUNTY REPRESENTATIVE ON THE BOARD OF TRUSTEES FOR THE  
TOMBIGBEE REGIONAL LIBRARY**

---

There came on this day for consideration the matter of appointing Linda Malone to serve as the Clay County Representative on the Board of Trustees for the Tombigbee Regional Library

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize to appoint Linda Malone to serve a five year term as the Clay County representative on the Board of Trustees of the Tombigbee Regional Library

SO ORDERED this the 28<sup>th</sup> day of July, 2017

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

President

# *Tombigbee Regional Library*

SERVING CLAY CHOCTAW MONROE & WEBSTER COUNTIES

436 Commerce Street

West Point, MS 39773

Phone 662-494-4872 Fax 662-494-0300

July 11, 2017

Mrs Amy Berry  
Clay County Chancery Clerk  
Clay County Board of Supervisors  
P O Box 815  
West Point, MS 39773

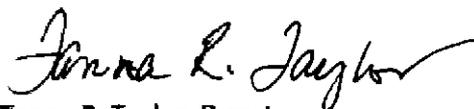
Dear Amy,

This letter is a request for the Clay County Board of Supervisors to appoint Linda Malone, of 68 Hibbler Street in West Point, as the Clay County representative to the Tombigbee Regional Library System's Administrative Board of Trustees. If appointed, Mrs. Malone will replace Mrs. Nita Wyman who has faithfully served two five-year terms on this board, most recently as Chairperson. Mrs. Wyman's second term will expire on September 30, 2017.

Mrs. Malone is probably the most uniquely qualified person ever to be nominated to serve on this board. She holds a Master's Degree in Library Science from the University of Alabama and retired after many years of service to this community as a public school librarian. Through the years, Mrs. Malone also worked at the public library in West Point in a variety of positions. Her extensive knowledge of this library system and her professional experience and expertise will be wonderful assets as we struggle to deal with the financial challenges facing public libraries at this time.

Mrs. Malone has graciously agreed to begin a 5-year term of service on the Tombigbee Regional Library's Board of Trustees beginning October 1, 2017, pending approval and appointment by the Clay County Board of Supervisors.

Sincerely,



Tanna R Taylor, Director  
Tombigbee Regional Library System

---

*Protecting intellectual freedom, promoting literacy, and encouraging lifelong learning*

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY 11 2017 TO JULY 31 2017

PAGE 1  
 APCDRPR

BANK	REN	RENASANT BANK	GENERAL COUNTY	INVOICE	ACCOUNT	CHECK
NUMBER	CHECK	DATE	VENDOR NAME	NUMBER	DESCRIPTION	AMOUNT
65266		5/10/2017	ITC DELTACOM INC	05/2017	01 001 450 502 TELEPHONE SERVICE	881 55
					VOID DATE 7/11/2017	881 55 V
65772		7/11/2017	CLINTON L MARTIN ATTORNEY	07/2017	01 001 165 550 LEGAL FEES	350 00
						350 00
65773		7/11/2017	FORERUNNER TECHNOLOGIES	INV243608	01 001 450 544 SERVICE & MAINT AGRE	96 00
						96 00
65774		7/11/2017	LINDA IVY	07/2017	01 001 180 477 PRIVATE VEHICLE TRAV	84 48
						84 48
65775		7/11/2017	COKER EQUIPMENT & MATERIALS	356212A	01 161 301 632 ASPHALT	600 00
						600 00
65776		7/11/2017	RWJ CONSULTING LLC	07/2017	01 001 270 554 FLOOD PLAIN CONSULTA	408 00
				07/2017	02 001 270 554 FLOOD PLAIN CONSULTA	64 00
						472 00
65777		7/11/2017	SAWANA WALKER	07/2017	01 001 180 477 PRIVATE VEHICLE TRAV	70 08
						70 08
65778		7/13/2017	AT&T / QLT CONSUMER LEASE	07/2017D1	01 151 301 510 UTILITIES	21 95
						21 95
65779		7/13/2017	ADMINISTRATIVE OFFICE OF COU	07/2017	01 001 160 556 COURT REPORTER	1499 47
				07/2017	02 001 161 556 COURT REPORTER	3976 87
				07/2017	03 001 171 556 COURT ADMINISTRATOR	1043 13
						6519 47
65780		7/13/2017	ATMOS ENERGY	07/2017CHG	01 001 151 511 COURTHOUSE UTILITIES	34 70
				07/2017ELLIS	01 001 151 512 ELLIS CLINIC UTILITI	33 73
						68 43
65781		7/13/2017	BELLSOUTH / ATT	07/2017911	01 097 230 544 SERVICE/MAINTENANCE	2168 00
						2168 00
65782		7/13/2017	COMCAST CABLE	07/2017JA	01 001 220 506 INTERNET SVC/TV	145 90
				07/2017JAL	01 001 220 506 INTERNET SVC/TV	206 39
				07/2017ICA	01 040 219 584 CABLE SERVICES	101 76
						454 05
65783		7/13/2017	FOUR COUNTY ELEC POWER ASSN	07/2017US	01 001 151 510 UTILITIES	120 00
				07/2017D1VP	01 001 151 510 UTILITIES	144 00
				07/2017RB	01 001 151 510 UTILITIES	52 00
				07/2017PHEBA	01 001 151 510 UTILITIES	112 00
				07/2017RT EN	01 001 151 510 UTILITIES	120 00
				07/2017RT PK	01 001-151 510 UTILITIES	91 00
				07/2017BRAND	01 001-151 510 UTILITIES	50 00

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY 11 2017 TO JULY 31 2017

BANK REN RENASANT BANK GENERAL COUNTY  
 CHECK

CHECK NUMBER	DATE	VENDOR NAME	INVOICE NUMBER	LINE #	NUMBER	ACCOUNT DESCRIPTION	AMOUNT	CHECK AMOUNT
			07/2017SILOA	01	001 151 510	UTILITIES	56 00	
			07/2017D2VP	01	001 151 510	UTILITIES	53 00	
			07/2017PAH	01	001 151 510	UTILITIES	95 00	
			07/2017CAIRO	01	001 151 510	UTILITIES	44 00	
			07/2017PVS	01	001 151 510	UTILITIES	29 00	
			07/2017TVFD	01	001 151 510	UTILITIES	29 00	
			07/2017TIBBE	01	001 151 510	UTILITIES	26 83	
			07/2017CR	01	001 151 510	UTILITIES	44 00	
			07/2017D1EM	01	151 301 510	UTILITIES	39 80	
			07/2017D1	01	151 301 510	UTILITIES	129 00	
			07/2017D2EM	01	152 302 510	UTILITIES	39 80	
			07/2017D2	01	152 302 510	UTILITIES	208 00	
			07/2017D3	01	153 303 510	UTILITIES	76 00	
			07/2017D3EM	01	153 303 510	UTILITIES	39 80	
			07/2017D4	01	154 304 510	UTILITIES	159 00	
			07/2017WALKA	01	154 304 510	UTILITIES	78 00	
			07/2017WALK	01	154 304 510	UTILITIES	61 00	
			07/2017D4EM	01	154 304 510	UTILITIES	39 80	
			07/2017D5	01	155 305 510	UTILITIES	185 00	
			07/2017D5EM	01	155 305 510	UTILITIES	39 80	
			07/2017SAN	01	400 340 510	UTILITIES	51 00	
								2211 83
65784	7/13/2017	KIMMIE JONES	07/2017	01	001 163 919	FURNITUR/OFF EQUIP <	159 86	159 86
65785	7/13/2017	SILOAM WATER DISTRICT	07/2017PB	01	001 151 510	UTILITIES	25 00	
			07/2017CAIRO	01	001 151 510	UTILITIES	25 00	
			07/2017SILOA	01	001 151 510	UTILITIES	25 00	
			07/2017D3	01	153 303 510	UTILITIES	26 40	
			07/2017D4	01	154 304 510	UTILITIES	25 00	
			07/2017SAN	01	400 340 510	UTILITIES	25 00	
								151 40
65786	7/13/2017	CITY WATER & LIGHT DEPT	07/2017OC	01	001 151 513	OFFICE COMPLEX BUILD	9309 14	
			07/2017DHS	01	001 151 515	DHS BUILDING UTILITI	1763 71	
								11072 85
65787	7/13/2017	PUBLIC SAFETY ACADEMICS AND	07/2017	01	097 230 585	REGISTRATION FEE	600 00	
			07/2017	01	097 230 585	REGISTRATION FEE	600 00	
						VOID DATE 7/31/2017		00 V
65788	7/15/2017	PAYROLL CLEARING ACCOUNT	201707150002	01	001 000 110	PERSONNEL MAN/SYSTEM	899 56	
			201707150002	02	001 000 110	ASST PERSONNEL MNGR	107 30	
			201707150002	03	001 000 110	OFFICE CLERICAL	1017 80	
			201707150002	04	001 000 110	STATE RET MATCHING	318 88	
			201707150002	05	001 000 110	SOC SEC MATCHING	149 22	
			201707150003	01	001 000 110	DEPUTIES	3154 54	
			201707150003	02	001 000 110	OFFICE CLERICAL	384 00	
			201707150003	03	001 000 110	STATE RET MATCHING	496 84	
			201707150003	04	001 000 110	SOC SEC MATCHING	254 93	

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY 11 2017 TO JULY 31 2017

BANK CHECK NUMBER	RENASANT BANK DATE	GENERAL COUNTY VENDOR NAME	INVOICE NUMBER	LINE #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	CHECK AMOUNT
			201707150004	01	001 000 110	DEPUTIES	3341 07	
			201707150004	02	001 000 110	STATE RET MATCHING	526 21	
			201707150004	03	001 000 110	SOC SEC MATCHING	242 10	
			201707150005	01	001 000 110	ASST PURCHASE CLERK	845 85	
			201707150005	02	001 000 110	STATE RET MATCHING	133 22	
			201707150005	03	001 000 110	SOC SEC MATCHING	45 89	
			201707150006	01	001 000 110	RECEIVING CLERK	499 98	
			201707150006	02	001 000 110	STATE RET MATCHING	78 75	
			201707150006	03	001 000 110	SOC SEC MATCHING	38 25	
			201707150007	01	001 000 110	MAINTENANCE SALARY	2650 76	
			201707150007	02	001 000 110	PART TIME HELP	1257 60	
			201707150007	03	001 000 110	MAINTENANCE OVERTIME	218 50	
			201707150007	04	001 000 110	STATE RET MATCHING	603 73	
			201707150007	05	001 000 110	SOC SEC MATCHING	304 56	
			201707150008	01	001 000 110	INFORMATION TECHNOLO	449 78	
			201707150008	02	001 000 110	STATE RET MATCHING	70 84	
			201707150008	03	001 000 110	SOC SEC MATCHING	32 14	
			201707150009	01	001 000 110	CASE MANAGER GRANT	499 70	
			201707150009	02	001 000 110	OFFICE/CLERICAL	83 34	
			201707150009	03	001 000 110	STATE RET MATCHING	91 83	
			201707150009	04	001 000 110	SOC SEC MATCHING	38 94	
			201707150010	01	001 000 110	CLERICAL	1129 17	
			201707150010	02	001 000 110	STATE RET MATCHING	177 84	
			201707150010	03	001 000 110	FICA/MEDI MATCH	84 88	
			201707150011	01	001 000 110	DEPUTIES	3373 45	
			201707150011	02	001 000 110	STATE RET MATCHING	531 32	
			201707150011	03	001 000 110	SOC SEC MATCHING	229 74	
			201707150012	01	001 000 110	OFFICE/CLERICAL	369 00	
			201707150012	02	001 000 110	SOC SEC MATCHING	28 23	
			201707150013	01	001 000 110	DEPUTIES	20018 34	
			201707150013	02	001 000 110	OFFICE/CLERICAL	7086 04	
			201707150013	03	001 000 110	DEPUTIES OVERTIME	1040 61	
			201707150013	04	001 000 110	OFFICE CLERICAL OVER	88 22	
			201707150013	05	001 000 110	STATE RET MATCHING	4247 26	
			201707150013	06	001 000 110	SOC SEC MATCHING	2039 60	
			201707150014	01	001 000 110	MTC TRANSPORT OFFICE	905 96	
			201707150014	02	001 000 110	STATE RET MATCHING	142 69	
			201707150014	03	001 000 110	SOC SEC MATCHING	67 81	
			201707150015	01	001 000 110	JAIL ADMINISTRATOR	1716 67	
			201707150015	02	001 000 110	JAIL RECORDS CLERK	1253 60	
			201707150015	03	001 000 110	JAILORS SALARIES	11751 76	
			201707150015	04	001 000 110	KITCHEN MANAGER	1403 10	
			201707150015	05	001 000 110	JAILORS OVERTIME	540 04	
			201707150015	06	001 000 110	STATE RET MATCHING	2624 76	
			201707150015	07	001 000 110	SOC SEC MATCHING	1220 59	
			201707150016	01	001 000 110	DEP EMA DIRECTOR SAL	208 33	
			201707150016	02	001 000 110	STATE RET MATCHING	32 81	
			201707150016	03	001 000 110	SOC SEC MATCHING	14 89	
			201707150017	01	097 000 110	911 DIRECTOR SALARY	1000 78	
			201707150017	02	097 000 110	DISPATCHERS	8144 41	
			201707150017	03	097 000 110	DISPATCHER O/T	72 26	

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY 11 2017 TO JULY 31 2017

BANK REN RENASANT BANK GENERAL COUNTY  
 CHECK

BANK CHECK NUMBER	DATE	VENDOR NAME	INVOICE NUMBER	LINE #	NUMBER	ACCOUNT DESCRIPTION	AMOUNT	CHECK AMOUNT
			201707150017	04	097 000 110	STATE RET MATCHING	1229 69	
			201707150017	05	097 000 110	SOC SEC MATCHING	659 79	
			201707150018	01	151 000 110	ROAD LABORERS HOURL	2516 80	
			201707150018	02	151 000 110	STATE RET MATCHING	396 40	
			201707150018	03	151 000 110	SOC SEC MATCHING	173 55	
			201707150019	01	152-000 110	ROAD LABORERS HOURL	1744 00	
			201707150019	02	152-000-110	STATE RET MATCHING	274 68	
			201707150019	03	152-000 110	SOC SEC MATCHING	132 93	
			201707150020	01	153 000 110	ROAD LABORERS HOURL	4109 44	
			201707150020	02	153-000 110	STATE RET MATCHING	574 79	
			201707160020	03	153 000 110	SOC SEC MATCHING	303 64	
			201707150021	01	154 000 110	ROAD LABORERS HOURL	2786 40	
			201707150021	02	154 000 110	STATE RET MATCHING	322 30	
			201707150021	03	154-000 110	SOC SEC MATCHING	206 02	
			201707150022	01	155 000 110	ROAD LABORERS HOU	2948 00	
			201707150022	02	155 000 110	STATE RET MATCHING	464 31	
			201707150022	03	155 000 110	SOC SEC MATCHING	210 76	
			201707150023	01	400 000 110	SANITATION SALARY	4805 37	
			201707150023	02	400-000 110	STATE RET MATCHING	559 57	
			201707150023	03	400 000 110	SOC SEC MATCHING	540 88	
								115339 59
65789	7/13/2017	PAYROLL CLEARING ACCOUNT	201706300034	01	001-000-110	BAILIFF	55 00	
			201706300034	02	001-000 110	SOC SEC MATCHING	4 21	
								59 21
65790	7/19/2017	SHERMAN IVY	07/2017	02	001 262 476	MEALS & LODGING	41 00	
			07/2017	01	001 262 477	PRIVATE VEHICLE TRAV	192 00	
								233 00
65791	7/19/2017	LEWIS STAFFORD	07/2017	02	001-262 476	MEALS & LODGING	41 00	
			07/2017	01	001 262 477	PRIVATE VEHICLE TRAV	192 00	
								233 00
65792	7/19/2017	MS DEPARTMENT OF REVENUE	07/2017	01	001 200-695	CAR TITLES/TAGS	12 00	
								12 00
65793	7/25/2017	ATMOS ENERGY	07/2017OC	01	001-151-513	OFFICE COMPLEX BUILD	262 81	
			07/2017GEN	01	001-151-514	SHERIFF S DEPT UTILI	31 84	
			07/2017SHER	01	001-151 514	SHERIFF S DEPT UTILI	675 36	
			07/2017DHS	01	001-151 515	DHS BUILDING UTILITI	24 23	
			07/2017D2	01	152-302 510	UTILITIES	24 23	
								1018 47
65794	7/25/2017	HOLLYWOOD CASINO	07/2017	01	001-166-476	MEALS & LODGING	236 97	
								236 97
65795	7/25/2017	MS DEVELOPMENT AUTHORITY	07/2017HEN	01	138-800 800	PRIN RETIREMENT CAP	2148 44	
			07/2017GRAH	01	138-800 800	PRIN RETIREMENT-CAP	4120 38	
			07/2017HEN	02	138-800-802	INTEREST EXPENSE	1152 49	
			07/2017GRAH	02	138-800 802	INTEREST EXPENSE	1425 60	

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY 11 2017 TO JULY 31 2017

BANK	REN	RENASANT BANK	GENERAL COUNTY	CHECK	INVOICE	ACCOUNT	CHECK
NUMBER	DATE	VENDOR NAME	NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT
							8846 91
65796	7/25/2017	MS JUSTICE COURT CLERKS ASSO	07/2017	01	001 166 571	DUES AND SUBSCRIPTIO	100 00
							100 00
65797	7/25/2017	PAIGE LAMKIN	07/2017	01	001 105 476	MEALS & LODGING	123 00
			07/2017	03	001 105 476	MEALS & LODGING	15 00
			07/2017	02	001 105 477	PRIVATE VEHICLE TRAV	288 00
							426 00
65798	7/25/2017	TINA ROGERS	07/2017A	01	001 168 477	PRIVATE VEHICLE TRAV	105 60
							105 60
65799	7/25/2017	CITY WATER & LIGHT DEPT	07/2017ELLIS	01	001 151 512	ELLIS CLINIC UTILITI	722 30
			07/2017EXT	01	001 151 513	OFFICE COMPLEX BUILD	790 12
			07/2017FOR	01	001 151 513	OFFICE COMPLEX BUILD	232 21
			07/2017SHER	01	001 151 514	SHERIFF S DEPT UTILI	1008 99
							2753 62
65800	7/27/2017	PAYROLL CLEARING ACCOUNT	07/2017A	01	001 262 470	RET W/HELD & MATCHED	389 20
							389 20
65801	7/27/2017	AMERICAN CORRECTIONAL ASSOC	07/2017B	01	001-100 585	SEMINARS/REGISTRATIO	550 00
			07/2017B	03	001 200 585	SEMINAR/REGISTRATION	275 00
			07/2017B	02	001 220 585	SEMINAR/REGISTRATION	550 00
							1375 00
65802	7/27/2017	SHERMAN IVY	07/2017A	01	001 262 461	CONSTABLE FEES	1414 51
							1414 51
65803	7/27/2017	LEWIS STAFFORD	07/2017A	01	001 262 461	CONSTABLE FEES	1331 30
							1331 30
65804	7/27/2017	U S POSTMASTER	07/2017CR	01	001 102 501	POSTAGE & BOX RENT	225 00
							225 00
65805	7/31/2017	PAYROLL CLEARING ACCOUNT	201707150024	01	001-000 110	CASE MANAGER GRANT	499 70
			201707150024	02	001 000 110	OFFICE/CLERICAL	83 34
			201707150024	03	001 000 110	STATE RET MATCHING	91 83
			201707150024	04	001-000 110	SOC SEC MATCHING	35 92
			201707150025	01	001-000 110	OFFICE/CLERICAL	64 00
			201707150025	02	001 000 110	SOC SEC MATCHING	4 90
			201707150027	01	001 000 110	CASE MANAGER GRANT	499 70
			201707150027	02	001 000 110	OFFICE/CLERICAL	83 34
			201707150027	03	001 000 110	STATE RET MATCHING	91 83
			201707150027	04	001 000 110	SOC SEC MATCHING	19 10
			201707310002	01	001 000 110	SUPERVISORS SALARIES	16833 35
			201707310002	02	001 000 110	PERSONNEL MAN/SYSTEM	899 56
			201707310002	03	001 000 110	ATTORNEYS	3366 67
			201707310002	04	001 000 110	ASST PERSONNEL MNGR	107 30
			201707310002	05	001 000 110	OFFICE CLERICAL	948 95

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
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BANK CHECK NUMBER	RENASANT BANK DATE	GENERAL COUNTY VENDOR NAME	INVOICE NUMBER	LINE #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	CHECK AMOUNT
			201707310002	06	001 000 110	STATE RET MATCHING	3489 54	
			201707310002	07	001 000 110	SOC SEC MATCHING	1617 69	
			201707310002	08	001 000 110	GROUP INS MATCHING	5374 27	
			201707310003	01	001 000 110	COMPTROLLER	3664 55	
			201707310003	02	001 000 110	CLERK OF BOARD	1500 00	
			201707310003	03	001 000 110	ATTENDING BRD MEETIN	120 00	
			201707310003	04	001 000 110	COUNTY AUDITOR	441 67	
			201707310003	05	001 000 110	COUNTY TREASURER	208 33	
			201707310003	06	001 000 110	PUBLIC SVC NOT PROV	416 67	
			201707310003	07	001 000 110	STATE RET MATCHING	1000 32	
			201707310003	08	001 000 110	SOC SEC MATCHING	470 75	
			201707310003	09	001 000 110	GROUP INS MATCHING	1342 88	
			201707310004	01	001 000 110	DEPUTIES	2154 54	
			201707310004	02	001 000 110	OFFICE CLERICAL	644 00	
			201707310004	03	001 000 110	PUBLIC SVCS NOT PROV	416 66	
			201707310004	04	001 000 110	COUNTY REGISTRAR	1341 67	
			201707310004	05	001 000 110	STATE FAILURES	33 33	
			201707310004	06	001 000 110	ELECTION FEES	208 34	
			201707310004	07	001 000 110	STATE RET MATCHING	654 33	
			201707310004	08	001 000 110	SOC SEC MATCHING	350 90	
			201707310004	09	001 000 110	GROUP INS MATCHING	1348 91	
			201707310005	01	001 000 110	TAX ASSESSOR SALARY	4916 67	
			201707310005	02	001 000 110	DEPUTIES	3341 07	
			201707310005	03	001 000 110	STATE RET MATCHING	1300 59	
			201707310005	04	001 000 110	SOC SEC MATCHING	611 19	
			201707310005	05	001 000 110	GROUP INS MATCHING	2684 08	
			201707310006	01	001 000 110	PURCHASE CLERK SALAR	429 17	
			201707310006	02	001 000 110	STATE RET MATCHING	67 59	
			201707310006	03	001 000 110	SOC SEC MATCHING	17 31	
			201707310006	04	001 000 110	GROUP INS MATCHING	670 60	
			201707310007	01	001 000 110	INVENTORY CLERK	2032 47	
			201707310007	02	001 000 110	STATE RET MATCHING	320 11	
			201707310007	03	001 000 110	SOC SEC MATCHING	150 64	
			201707310008	01	001 000 110	RECEIVING CLERK	499 98	
			201707310008	02	001 000 110	STATE RET MATCHING	78 75	
			201707310008	03	001 000 110	SOC SEC MATCHING	35 48	
			201707310008	04	001 000 110	GROUP INS MATCHING	4 96	
			201707310009	01	001 000 110	MAINTENANCE SALARY	2883 76	
			201707310009	02	001 000 110	PART TIME HELP	644 52	
			201707310009	03	001 000 110	MAINTENANCE OVERTIME	570 08	
			201707310009	04	001 000 110	STATE RET MATCHING	645 49	
			201707310009	05	001 000 110	SOC SEC MATCHING	295 30	
			201707310009	06	001 000 110	GROUP INS MATCHING	592 28	
			201707310010	01	001 000 110	INFORMATION TECHNOLO	449 78	
			201707310010	02	001 000 110	STATE RET MATCHING	70 84	
			201707310010	03	001 000 110	SOC SEC MATCHING	32 08	
			201707310011	01	001 000 110	OFFICE/CLERICAL	667 20	
			201707310011	02	001 000 110	SOC SEC MATCHING	51 04	
			201707310012	01	001 000 110	BAILIFF	55 00	
			201707310012	02	001 000 110	SOC SEC MATCHING	4 21	
			201707310013	01	001 000 110	DEPUTIES	804 48	

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY 11 2017 TO JULY 31 2017

BANK REN RENASANT BANK GENERAL COUNTY  
 CHECK

CHECK NUMBER	DATE	VENDOR NAME	INVOICE NUMBER	LINE #	NUMBER	ACCOUNT DESCRIPTION	AMOUNT	CHECK AMOUNT
			201707310013	02	001 000 110	BAILIFF	4235 00	
			201707310013	03	001 000 110	STATE RET MATCHING	559 84	
			201707310013	04	001 000 110	SOC SEC MATCHING	379 71	
			201707310014	01	001 000 110	CASE MANAGER GRANT	499 70	
			201707310014	02	001 000 110	OFFICE/CLERICAL	83 34	
			201707310014	03	001 000 110	JUDGE/REFEREE	793 29	
			201707310014	04	001 000 110	STATE RET MATCHING	216 77	
			201707310014	05	001 000 110	SOC SEC MATCHING	78 74	
			201707310014	06	001 000 110	GROUP INS MATCHING	488 40	
			201707310015	01	001 000 110	COURT ADMINISTRATOR	4041 66	
			201707310015	02	001 000 110	CLERICAL	1129 17	
			201707310015	03	001 000 110	STATE RET MATCHING	814 40	
			201707310015	04	001 000 110	FICA/MEDI MATCH	360 29	
			201707310015	05	001 000 110	GROUP INS MATCHING	1380 37	
			201707310016	01	001 000 110	PROSECUTING ATTORNEY	600 00	
			201707310016	02	001 000 110	LUNACY JUDGE	286 15	
			201707310016	03	001 000 110	RETIREMENT MATCH	139 57	
			201707310016	04	001 000 110	FICA MATCH	43 05	
			201707310016	05	001 000 110	INSURANCE MATCH	840 74	
			201707310017	01	001 000 110	DEPUTIES	3373 45	
			201707310017	02	001 000 110	BAILIFF	880 00	
			201707310017	03	001 000 110	COUNTY JUDGES	6733 34	
			201707310017	04	001 000 110	STATE RET MATCHING	1713 10	
			201707310017	05	001 000 110	SOC SEC MATCHING	758 08	
			201707310017	06	001 000 110	GROUP INS MATCHING	3356 36	
			201707310018	01	001 000 110	CORONER S FEE	900 00	
			201707310018	02	001 000 110	MEDICAL EXAMINERS FE	875 00	
			201707310018	03	001 000 110	STATE RET MATCHING	279 56	
			201707310018	04	001 000 110	SOC SEC MATCHING	135 79	
			201707310018	05	001 000 110	GROUP INS MATCHING	7 71	
			201707310019	01	001 000 110	ATTORNEYS	3366 67	
			201707310019	02	001 000 110	STATE RET MATCHING	530 25	
			201707310019	03	001 000 110	SOC SEC MATCHING	257 55	
			201707310019	04	001 000 110	GROUP INS MATCHING	670 60	
			201707310020	01	001 000 110	ATTORNEYS	6180 00	
			201707310020	02	001 000 110	STATE RETIRE MATCHIN	973 36	
			201707310020	03	001 000 110	SOCIAL SEC MATCHING	454 96	
			201707310020	04	001 000 110	GROUP INS MATCHING	670 60	
			201707310021	01	001 000 110	OFFICE/CLERICAL	832 50	
			201707310021	02	001 000 110	ELECTION COMMISIONER	2520 00	
			201707310021	03	001 000 110	SOC SEC MATCHING	256 49	
			201707310022	01	001 000 110	SHERIFF SALARY	7500 00	
			201707310022	02	001 000 110	DEPUTIES	19577 27	
			201707310022	03	001 000 110	OFFICE/CLERICAL	7504 58	
			201707310022	04	001 000 110	DEPUTIES OVERTIME	1361 92	
			201707310022	05	001 000 110	OFFICE CLERICAL OVER	416 21	
			201707310022	06	001 000 110	STATE RET MATCHING	5444 02	
			201707310022	07	001 000 110	SOC SEC MATCHING	2601 06	
			201707310022	08	001 000 110	GROUP INS MATCHING	12743 08	
			201707310023	01	001 000 110	MTC TRANSPORT OFFICE	913 74	
			201707310023	02	001 000 110	STATE RET MATCHING	143 91	

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY 11 2017 TO JULY 31 2017

BANK REN RENASANT BANK GENERAL COUNTY  
 CHECK

CHECK NUMBER	DATE	VENDOR NAME	INVOICE NUMBER	LINE #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	CHECK AMOUNT
			201707310023	03	001 000 110	SOC SEC MATCHING	68 41	
			201707310023	04	001 000 110	GROUP INS MATCHING	670 60	
			201707310024	01	001 000 110	JAIL ADMINISTRATOR	1716 67	
			201707310024	02	001 000 110	JAILORS SALARIES	11642 90	
			201707310024	03	001 000 110	KITCHEN MANAGER	1485 46	
			201707310024	04	001 000 110	JAILORS OVERTIME	706 20	
			201707310024	05	001 000 110	STATE RET MATCHING	2449 31	
			201707310024	06	001 000 110	SOC SEC MATCHING	1124 70	
			201707310024	07	001 000 110	GROUP INS MATCHING	9388 40	
			201707310025	01	001 000 110	DEP EMA DIRECTOR SAL	208 33	
			201707310025	02	001 000 110	STATE RET MATCHING	32 81	
			201707310025	03	001 000 110	SOC SEC MATCHING	14 86	
			201707150026	01	097 000 110	DISPATCHERS	73 70	
			201707150026	02	097 000 110	SOC SEC MATCHING	4 70	
			201707310026	01	097 000 110	911 DIRECTOR SALARY	1000 78	
			201707310026	02	097 000 110	DISPATCHERS	8495 16	
			201707310026	03	097 000 110	DISPATCHER O/T	98 90	
			201707310026	04	097 000 110	STATE RET MATCHING	1211 40	
			201707310026	05	097 000 110	SOC SEC MATCHING	687 50	
			201707310026	06	097 000 110	GROUP INS MATCHING	4023 60	
			201707310027	01	104 000 110	LAW LIBRARY ADMINIS	133 55	
			201707310027	02	104 000 110	STATE RET MATCHING	21 03	
			201707310027	03	104 000 110	SOC SEC MATCHING	9 92	
			201707310028	01	114 000 110	COORDINATOR/VOL FIRE	367 74	
			201707310028	02	114 000 110	STATE RET MATCHING	57 92	
			201707310028	03	114 000 110	SOC SEC MATCHING	28 13	
			201707310029	01	161 000 110	ROAD LABORERS HOURLY	3732 13	
			201707310029	02	161 000 110	STATE RET MATCHING	587 83	
			201707310029	03	161 000 110	SOC SEC MATCHING	256 24	
			201707310029	04	161 000 110	GROUP INS MATCHING	1760 86	
			201707310030	01	162 000 110	ROAD LABORERS HOURL	1832 00	
			201707310030	02	162 000 110	STATE RET MATCHING	288 54	
			201707310030	03	162 000 110	SOC SEC MATCHING	139 65	
			201707310030	04	162 000 110	GROUP INS MATCHING	670 60	
			201707310031	01	163 000 110	ROAD LABORERS HOURL	4040 88	
			201707310031	02	163 000 110	STATE RET MATCHING	547 60	
			201707310031	03	163 000 110	SOC SEC MATCHING	296 69	
			201707310031	04	163 000 110	GROUP INS MATCHING	1341 20	
			201707310032	01	164 000 110	ROAD LABORERS HOURL	3339 80	
			201707310032	02	164 000 110	STATE RET MATCHING	366 62	
			201707310032	03	164 000 110	SOC SEC MATCHING	248 35	
			201707310032	04	164 000 110	GROUP INS MATCHING	1341 20	
			201707310033	01	165 000 110	ROAD LABORERS HOURL	3729 18	
			201707310033	02	165 000 110	STATE RET MATCHING	587 34	
			201707310033	03	165 000 110	SOC SEC MATCHING	276 84	
			201707310033	04	165 000 110	GROUP INS MATCHING	335 29	
			201707310034	01	400 000 110	SANITATION SALARY	3707 16	
			201707310034	02	400 000 110	STATE RET MATCHING	583 88	
			201707310034	03	400 000 110	SOC SEC MATCHING	266 63	
			201707310034	04	400 000 110	GROUP INS MATCHING	2682 40	

264938 50

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY\_11 2017 TO JULY 31 2017

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BANK	REN	RENASANT BANK	GENERAL COUNTY	INVOICE	ACCOUNT		CHECK
CHECK				NUMBER	LINE #	NUMBER	AMOUNT
NUMBER	DATE	VENDOR NAME				DESCRIPTION	AMOUNT
65806	7/31/2017	MADCP		07/2017	01	001 164 585 SEMINAR/REGISTRATION	450 00
							450 00
** CHECK TOTAL FOR BANK RENASANT BANK GENERAL COUNTY							423106 73

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CLAY COUNTY  
 CASH DISBURSEMENTS REPORT  
 FOR THE PERIOD JULY 11 2017 TO JULY 31 2017

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BANK		RN2 RENASANT BANK		INSURANCE ACCT		INVOICE		ACCOUNT		CHECK
NUMBER	DATE	VENDOR NAME		NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT	AMOUNT	
1406	7/20/2017	COLONIAL LIFE		07/2017	01	687 000 126	DUE TO COLONIAL LIFE	353 90	353 90	
1407	7/20/2017	LIFE INSURANCE CO OF ALABAM		07/2017	01	687 000 127	DUE TO LICOA	1535 15	1535 15	
1408	7/20/2017	AMERICAN FAMILY LIFE INS CO		07/2017	01	687 000 124	DUE TO AFLAC	183 45	183 45	
1409	7/20/2017	ASSURITY LIFE INSURANCE CO		07/2017	01	687 000 121	DUE TO ASSURITY	91 80	91 80	
1410	7/20/2017	NEW YORK LIFE		07/2017	01	687 000 123	DUE TO NEW YORK LIFE	90 74	90 74	
1411	7/21/2017	PRINCIPAL FINANCIAL GROUP		08/2017	02	687 000 132	DUE TO PRINCIPAL V	766 09	4263 07	
				08/2017	03	687 000 133	DUE TO PRINCIPAL D	2963 37		
				08/2017	01	687 000 134	DUE TO PRINCIPAL L	533 61		
** CHECK TOTAL FOR BANK RENASANT BANK- INSURANCE ACCT									6518 11	
** TOTAL DISBURSEMENTS **									429624 84	

86 U

NO \_\_\_\_\_

**IN THE MATTER OF PAYING THE CLAY COUNTY CONSTABLES  
ACCORDING TO S B 2860 BASED UPON THEIR GROSS FEE INCOME**

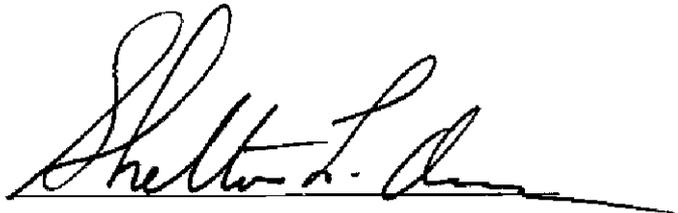
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There came on this day for consideration the matter of paying the Clay County, Mississippi constables according to S B 2860 based upon their gross fee income

It appears to this Board that the attached Exhibit "A" reflects the gross fee income of Constables Sherman Ivy and Lewis Stafford for the month of July 2017 as submitted by the Justice Court Clerk. It further appears that the attached Exhibit "A" represents the calculations and estimated contributions due to the Public Employees' Retirement System for each constable and the net fee income to be paid to each constable.

After motion made by Lynn Horton and second by Joe Chandler on this Board doth vote unanimously to have the Chancery Clerk transfer \$389.20 to the Payroll Clearing Account to be remitted to the Public Employees' Retirement System on behalf of the Clay County constables and to pay Sherman Ivy \$1,414.51 and Lewis Stafford \$1,331.30 as net fee income after the Public Employees' Retirement System deduction withheld for the month of July 2017.

SO ORDERED, on this the 28th day of July, 2017



President

NO \_\_\_\_\_

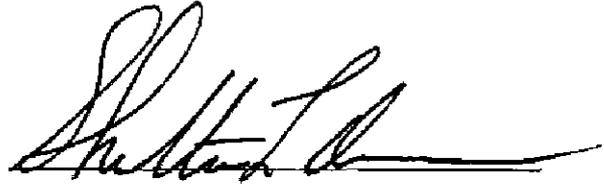
**IN THE MATTER OF ADJOURNING**

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There came on this day for consideration the matter of adjourning

After motion by R B Davis and second by Joe Chandler this Board doth vote unanimously to adjourn until Monday, August, 7, 2017, at 9 00 a m at the Clay County Courthouse

SO ORDERED this the 28<sup>th</sup> day of July, 2017

A handwritten signature in black ink, appearing to be "Shelton L. ...", written over a horizontal line.

President