AGENDA

RAYTOWN PARKS & RECREATION BOARD

Monday, December 14, 2015
Park Office, 5912 Lane, Raytown
7:00 PM

I. Call to Order

II. Public Participation
Welcome-Park Board members Nancy Nail & Chris Rathbone

Approval of Minutes – October 17, 2015 Regular Meeting

III. Reports of Officers
President – George Mitchell
Vice President – Danielle Miles

IV. Reports of Standing & Special Committees
Personnel – Mike Hanna
Finance – Terry Copeland
Program – Pat Jackson
Buildings & Grounds – Terry Landers

V. Staff Reports
Director – Kevin Boji
Superintendent of Parks - Ron Fowler
Recreation Report - Dave Turner

VI. New Business

1. 2016 Fees & Charges Schedule
2. Resolution-Nationwide pension plan
3. Park Master Plan-PROS Consulting
4. Other Business

VII. Adjourn

The City of Raytown Park Board may enter into a Closed Session at this meeting, if such action is approved by a majority of the board members present who constitute a quorum, to discuss legal actions, causes of action or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys as authorized by Section 610.021(1) RSMo.

VIII. Announcements

- Next Meeting: Monday, January 11, 2016 7 PM, Park Office

Raytown Park Board
Minutes
October 19, 2015

Attendance:
Park Board: George Mitchell, Pat Jackson, Terry Landers, Terry Copeland, and Michele Sipes
Absent: Mike Hanna, Danielle Miles
Staff: Kevin Boji, Ron Fowler, Dave Turner and Mary Ann McCormick
Guests: Eric Teeman, Board of Alderman liaison, Kris Collins-Raytown-Brooking Eagle

A quorum was declared present and the meeting called to order. The minutes from September 10, 2015 were approved.

Reports of Officers:
President – George reported the FY15-16 budget was approved by Board of Alderman October 6. Board of Alderman member Janet Emerson abstained because she did not approve the Park budget as presented.
Vice President – no report

Reports of Standing & Special Committees:
Personnel – no report
Finance – Terry Copeland stated he had read reports that Super Splash expenses were reported to exceed other city parks. He said Raytown has 6 parks totaling 103 acres with total revenue of $1.2 million. He estimated if total park revenue is divided by park acres, the city spends an estimated $11,600 per acre on park maintenance. When compared to Super Splash expenses this is not an excessive amount.
Program - no report
Buildings & Grounds – no report

Staff Reports:
Director – The Finance Dept has been provided an up to date list of FY15 Capital Expenditures for Super Splash. The Park Board would like to split this cost with the City as per the agreement made earlier this year. The FY15 Super Splash capital improvements total spent is $129,281.53. This does not include the waterslide change order since the Board of Alderman rejected the change order in May 2015. The city's share to be transferred to the Park Fund is $64,640.77.
Superintendent of Parks – Ron said the department has offered the "Trees for Raytown" program since 1984. 1365 trees have been sold over the past 31 years. He reported the Kenagy Park tennis courts are badly in need of repair or renovation. The courts have large cracks with water coming up from below. Ron's staff put a band aid on the cracks with hydraulic cement but it is only a patch. The cost estimate to renovate the four courts from McConnell and Assoc. is $275,000. Dave reported O'hara High School tennis uses the courts. The Board asked that the O'hara AD be contacted to contribute funds to fix the courts.

Recreation Report – Dave reported on youth basketball league, repairs to the drinking fountains and the addition of ag lime on the infield at the Colman Park ball field.

New Business:

1. George Mitchell presented John Copowitz with a Proclamation for his work lining up acts, planning, coordinating and MC'ing the Raytown Arts & Music Festival.
2. Parks/Storm Water Local Option Sales Tax Committee – Mayor McDonough is forming a committee consisting of 6 members-2 Board of Alderman members, 2 Park Board members and 2 citizen at large members. The goal of the committee is to review how tax sales funds are appropriated and come up with a solution to fund both parks and storm water projects going forward. The committee is tasked with coming up with a solution quickly and to consider all options. He asked the committee to develop innovative solutions such as alternative funding sources including potential grants. George Mitchell & Mike Hanna were selected from the Park Board to serve on the committee.
3. Terry Copeland stated he is having difficulty understanding the parks financial position. He stated he has repeatedly asked for clarification since the park fund balance doesn't equal the city's audited financial report. He requested as a courtesy to the Park Board he would like Mark Loughry, Finance Director, to attend a Park Board meeting to discuss the matter.
4. A letter from Fishman Commercial Real Estate regarding the real estate listing for the Blue Ridge Nursery property at 5348 Blue Ridge Blvd was distributed to the Board. The listing price was lowered from $1.25 million to $750,000. No action was taken.
5. Michele Sipes motioned to adjourn. The motion was seconded and passed.

Raytown Parks & Recreation Board Members **December 7, 2015**

Park Board Members			Term Expires	Committees
1. Michael Hanna (Debbie) 8604 Ridgeway Ct. 64138 mike@hannalegal.com	Day Eve Cell	358-5655 353-2713 678-5655	6/1/15	**Personnel – Chair**, Program
2. Terry Copeland (Kay) 10308 E. 81st 64138 terry_copeland@sbcglobal.net	Hm Cell	356-7945 820-7847	Vice Pres. 6/1/17	**Finance – Chair** Building & Grounds
3. Pat Jackson (Ivory) 11800 E. 78th Pl. 64138 pjackson156@yahoo.com	Cell	379-2805	6/1/17	**Program - Chair** Finance
4. Terry Landers (Susan) 9704 E. 82nd Terr. 64138 telsml@comcast.net	Hm Cell	356-4493 304-2698	6/1/16	**Buildings & Grounds-Chair** Personnel
5. Danielle Miles (Thomas) 7213 Hardy Ave. 64133 Danielle.miles@raytownschools.org	Cell	213-8518	6/1/16	Personnel, Finance
6. George Mitchell (Etta) 7621 Harvard 64138 gmitchell4@sbcglobal.net	Hm Cell	353-2830 536-1939	President 6/1/17	Personnel, Finance, Program, Buildings & Grounds
7. Nancy Nail 7915 Hunter 64138 nnactress@yahoo.com	Cell	304-7378	6/1/18	Personnel, Program
8. Chris Rathbone 7105 Harvard 64133 Crathbone78@yahoo.com	Cell	786-6349	6/1/18	Finance Buildings & Grounds
9. Michele Sipes (Ryan) 8511 Spring Valley Rd 64138 sipesm@sbcglobal.net	Hm Cell	353-9427 721-1259	6/1/16	Program Buildings & Grounds

Department Administrative Staff

Ext.	Name		Phone #	Title
101	Kevin Boji (Lori) kevinb@raytownparks.com	Cell	812-1984	Director
100	Mary Ann McCormick (Bill) maryann@raytownparks.com	Cell	519-2149	Administrative Services Coordinator
102	Ron Fowler ronf@raytownparks.com	Cell	225-0973	Superintendent of Parks
106	Dave Turner (Erin) davet@raytownparks.com	Cell	588-5826	Sports & Special Events Supervisor

Raytown Parks & Recreation Department
Director's Report

December 14, 2015

HOLIDAY RECEPTION
The City's Holiday Reception for elected and appointed officials and their spouses is scheduled for Thursday, December 17 from 6-7:30 PM at Raytown City Hall. RSVP to Sheila Payne at 737-6003 by Friday, December 11.

PARK MASTER PLAN
The PROS Consulting team will discuss the final phase of the park master plan project; the Implementation and Master Plan Development phase and present its preliminary park master plan findings and recommendations at the December 14 meeting. The consultant will also brief the Board on the community survey results and the next steps in the process.

FRIENDS OF RAYTOWN PARKS
Our dedicated staff will be installing the Friends of Raytown Parks Inc. park benches as weather permits. The 14-6' long metal benches were donated by FORP this fall. Missouri Vocational Enterprises provided the best pricing to build the park benches. The benches will be a welcome addition for walkers along the park trails at Kritser, Kenagy and Colman-Livengood parks.

2016 PROJECTS
Planning is underway for 2016 park maintenance projects. Winter projects are already underway and repairs are scheduled for equipment including drinking fountains, park benches, irrigation systems, trash containers, lighting, flagpoles and more. With $50,000 budgeted for 2016 park capital projects, projects must be prioritized and rank highest. We will continue the trail repairs and overlays started in 2015. The Colman Park trail overlay is scheduled first since sections are in rough shape. Last year, the department spent $17,000 for Kenagy trail repairs and overlay as part of the city's asphalt street repair bid. Other projects such as park shelter repairs, playground and park equipment maintenance and ball field improvements will be completed as the need arises and funds allow. Staff is committed to working efficiently to ensure every dollar counts and to make Raytown's parks even better.

PARK MAINTENANCE REPORT
NOVEMBER 2015

Horticulture / Right of Way

All staff members have spent time this month on controlling tree leaves. From flower and shrub beds, to curb gutters to Super Splash we have tried to corral them and are almost done for the season. Brian and Garret have fabricated new growing tables for the greenhouse and have also cleaned and painted this area. This will be a nice improvement for them. Brian engaged a vendor to blowout our irrigation systems in preparation for winter weather and that has also been completed.

TREE BOARD -

No Meeting.

Park Maintenance -

John has fabricated two new doors for the old Kenagy bathrooms. These are made of metal frames and "skin" so we hope they will be very durable. These have now been hinged to the frame so they will be able to be either locked open or closed depending on need. This should be much more convenient for us.

We believe that all water systems susceptible to winter damage have now been addressed. The nice fall has allowed us to keep things running longer than average. This might be a record as in some years things are shutdown in mid-November.

The office walks and the cement deck of the Colman Peace Memorial have been sealed. The office walk is usually sealed yearly, but the memorial was really in need of this. This should provide some protection to winter's freeze/thaw cycles.

Once again, staff assisted with the Christmas decorations for downtown. The lighting ceremony was December 4, 2015.

A wooden information sign was hit by a car just East of the office. The post was destroyed but the signage can be reused. This time we will be replacing it with a metal post.

Just an FYI – We have been experiencing a up-tick in illegal dumping lately - from carpet, to trash bags, to junk. Not sure there is much we can do, unless we catch them in the act. But it is considered a theft of services as it takes up dumpster space we would normally have and that doesn't account for the staff time to clean it up.

We will soon begin pouring some of the cement pads for the park benches that were donated by the Friends of the Park organization. At this, point, we plan to install most of the pads as weather permits and then early next spring install the benches. Presently 4 benches are planned for Kenagy, Colman and Kritser Parks.

Merry Christmas and best wishes for a super 2016!

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Raytown Parks & Recreation

Park Board Recreation Report
Submitted by: Dave Turner
December 10, 2015

Basketball

We are into the games of our Youth Basketball season with good coaches and officials. The first week went as smoothly as can be expected, and it is looking like we will have a great year once again. We have a lot of returning coaches and players, but we are down in total participation from our first year. The school district has added 7th grade basketball this year, and I'm sure that has had an effect on our participation of the upper grade division. Once again we will are playing games at Little Blue Elementary (k-1st grade), Blue Ridge Elementary (2-3rd grade), and Raytown Middle School (4-7th grades). With the smaller overall group this year I think we will be fine going with three game locations verses the four game locations that we had last year. Rock-It Advertising has printed our jersey's and we have very few re-prints to take care of out of the total 330 players. Games started on Saturday December 5th for all age classes and our last day of games will be February 20.

Mayors Christmas Tree Lighting

The date for the lighting was December 4th at the Pocket Park, 6:00pm. The Raytown Main Street Association planned the festivities, with community volunteers working the event. I purchased cups and napkins for the hot apple cider and hot chocolate, which was served at no cost at the FOP lodge. There will be a wrap up meeting for the event this week to discuss what to change for the 2016 event.

Program Guide

Brenda Gustafson will be putting out the city program guide in January, with the final deadline for information being this Friday December 18.

End of Year Budget Report

Now that all of our bills have been paid and accounted for in the 2015 Budget year, I will start the final financial report for the Recreation Division of the Parks Department. Over all we had a good year, although I do know that softball numbers were down somewhat. The high rate of cost recovery on the Arts & Music Festival, increases field rentals, and increased tennis participation will help keep our finance numbers up.

RAYTOWN PARKS & RECREATION DEPARTMENT

FY15-16 SCHEDULE OF FEES AND CHARGES

Proposed December 14, 2015 - Supersedes all other Schedules of Charges

TYPES OF FEE	CURRENT FEE
RECREATION PROGRAM SERVICES	
Adult & Youth Sports	
Coed Youth Basketball League-Winter	
Grades K-3	$55/participant
Grades 4-7	$65/participant
Tennis Lessons	
Beginning - 8 classes	$45/participant
Intermediate - 8 classes	$45/participant
Advanced - 8 classes	$45/participant
Youth - 4 week class	$45/participant
Summer Men's Softball League-14 game league	$500/team
Summer Men's 50+ Softball League	
14 Game League	$470/team
10 Game League	$385/team
7 Game League	$295/team
Summer Coed Softball League	
10 Game League	$385/team
Fall Men's Softball League	
14 Game League (Double Header)	$500/team
7 Game League	$300/team
Fall Coed Softball League-7 game league	$290/team
Adult Team Tennis League - 10 weeks	$45/participant
Adult Coed Kickball - 6 weeks	$170/team
COMMUNITY SPECIAL EVENTS	
Annual Fishing Derby	No cost
Movies In the Park	No cost
Kid's Day at Kenagy Park	No cost
Arts & Music Festival-vendor booth fee	$25/vendor
Arts & Music Festival-food vendor fee	$50/vendor
SUPER SPLASH USA	
Free & Reduced Admission Passes	
City of Raytown Employees	2 daily admission passes upon request
Super Splash Seasonal Employees	4 daily admission passes upon request + 1/2 price Family Season Pass with employment contract
REAP Passes-no cost	200 daily admission passes
Raytown School District/non-district schools	10-6 pak daily admission passes
Season Passes	
Individual Season Pass-Child 37" or under	Free
Individual Season Pass-Child 38" or taller	$75

Individual Season Pass - Youth 38"- 48"	$65
Family Season Pass - Family of four (4)	$260
Family Season Pass - Family of five (5)	$295
Family Season Pass - Family of six (6)	$330
Senior Season Pass - 60+	$50
Early Bird Discount-10% discount April 1-May 9	
Individual Season Pass - Adult 48" or taller	$68
Individual Season Pass - Youth 38"- 48"	$59
Family Season Pass - Family of four (4)	$234
Family Season Pass - Family of five (5)	$266
Family Season Pass - Family of six (6)	$297
Senior Season Pass - 60+	$45
Daily Admission	
Child (37" or under)	Free
Youth (38" to 48")	$7
Adult (48" or taller)	$9
Seniors (60 +)	$6
Military (up to 4 people/ID required)	$7
After 4:00 PM Admission (no other discounts apply)	$7
Water Aerobics (4 week class-Mon & Wedn 9-10 AM)	$50
Discount Admission	
Super Splash Six (6) Pack ($69 value-including 6 admissions, 6 small drinks)	$55
Super Fun Bundle-include daily admissions plus $20 gift card	
3 Person	$40
4 Person	$50
5 Person	$60
6 Person	$70
Group Rates (minimum-15 Mon-Thurs only)	
15 or more guests	$6.00 per person
SS website coupon-one coupon per 4 people max	$1 off General Admission
Birthday Parties	
Plan A-Basic Package-Includes 12 daily admissions (adult or child), 12 frozen treats. No food/drink.	$100
Additional guests	$10 per person
Plan B-Full Package-Includes 12 daily admissions (adult or child), 12 hamburgers/hot dogs, chips, drinks, treats.	$150
Additional guests	$13 per person
Cabana Rentals-all day rental, Monday-Friday, Sat & Sun	$25 M-F $50-Sat-Sun.
Swim Lessons-per child per session (M-Th AM or M-W PM, 2 weeks)	$40
Key locks	$4.50
Swim Team Rental Fees-hourly rate-minimum 20 team members	$20 per hour
Concessions	TBD

FACILITY RENTALS, PERMITS AND SERVICES

Athletic Fields and Courts-minimum rental 2 hours	
Softball field (1 field) - tournaments	$15/hr, $125/day max.
Softball field (1 field) - practice fees	$15/hr, $100/day max.
Softball Complex (4 fields) - tournaments	$35/hr, $300/day max.
Softball Complex (4 fields) - practice fees	$25/hr, $200/day max.
Athletic Field Lights	$18/hr per field
Soccer/Football field (1 field) - tournaments	$25/hr, $150/day max.

Soccer/Football field (1 field) - practice fees	$20/hr, $125/day max.
LBTRA Complex (2 Fields) - tournaments	$40/hr, $250/day max.
LBTRA Complex (2 Fields) - practice fees	$30/hr, $200/day max.
Tennis Court (1 court) practice fees	$10/hr, $100/day max.
Key Security Deposit (if key lost or stolen)	$100
Special Event Permit (per day)	$300
Special Event Refundable Security Deposit (per event)	$500
Payment and Refund Policy: Payment is due 60 days prior to your event. Refunds are not given, once payment has been made. Refunds are not given if you cancel your event, inclement weather, or situations beyond the Raytown Parks and Recreation Department's control.	
Park Shelter Rentals	
Full Day (7 AM-11 PM-15 hours)	$120
Half Day (7 AM - 3 PM or 3 PM - 11 PM-each 8 hour block)	$80
Concession Sales Permit	
Including use of LBTRA concession facility	
Daily/weekly fee includes utilities	$25/day, $150/week
Seasonal - utilities billed @ actual hourly cost to permit holder	$150/wk. or $500 season-whichever is less
Without use of LBTRA concession facility	
Daily/Weekly fee-includes utilities	$25/day, $150/week
Seasonal - utilities billed @ actual hourly cost to permit holder	$50/week, $75/season whichever is less
BMX Track	
ABA BMX Membership	Set by ABA
Sanctioned Races	$10
PARK SERVICES	
Trees for Raytown Program	
Rates (per tree, rate based on current market value)	$37
Tree Planting Fee (per tree)	$25
Miscellaneous Fees	
Returned Check Fee-per occurrence	$30

City of Raytown, MO

Budget Report
Account Summary
For Fiscal: 2015-2016 Period Ending: 12/31/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 201 - PARKS & RECREATION							
Revenue							
201-00-00-001-41206	TIF - EATS	-75,000.00	-75,000.00	0.00	0.00	75,000.00	0.00 %
201-00-00-100-41205	Parks Capital Sales Tax	360,000.00	360,000.00	0.00	22,387.09	-337,612.91	93.78 %
201-91-00-100-47310	Concession Sales	0.00	0.00	0.00	177.09	177.09	0.00 %
201-92-00-100-41101	Real Estate Tax	430,000.00	430,000.00	1,419.64	1,508.60	-428,491.40	99.65 %
201-92-00-100-41102	Personal Property Tax	108,000.00	108,000.00	2,314.74	2,785.68	-105,214.32	97.42 %
201-92-00-100-41104	Delinquent Real Estate Taxes	12,000.00	12,000.00	357.19	486.16	-11,513.84	95.95 %
201-92-00-100-41105	Penalties	8,000.00	8,000.00	290.68	493.71	-7,506.29	93.83 %
201-92-00-100-41107	Railroad & Utilities Tax	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
201-92-00-100-41108	Replacement Tax	22,500.00	22,500.00	0.00	0.00	-22,500.00	100.00 %
201-92-00-100-41110	Circuit Breaker Refund	-3,000.00	-3,000.00	0.00	0.00	3,000.00	0.00 %
201-92-00-100-41111	Delinquent Tax Revenue	8,000.00	8,000.00	700.90	1,114.10	-6,885.90	86.07 %
201-92-00-100-47116	Vending Machine-Kenagy	0.00	0.00	17.00	17.00	17.00	0.00 %
201-92-00-100-47220	Donations	500.00	500.00	0.00	0.00	-500.00	100.00 %
201-92-00-100-47530	Rice Tremonti	6,900.00	6,900.00	579.36	1,158.72	-5,741.28	83.21 %
201-93-00-100-47101	Ballfield Lights Fees	0.00	0.00	0.00	-80.00	-80.00	0.00 %
201-93-00-100-47204	Team Sports League	0.00	0.00	3,150.00	3,270.00	3,270.00	0.00 %
201-94-00-100-47501	Venue Ticket Sales	750.00	750.00	0.00	0.00	-750.00	100.00 %
201-94-00-100-47510	Trees for Raytown	200.00	200.00	0.00	0.00	-200.00	100.00 %
201-94-00-902-47101	Ballfield Lights Fees	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
201-94-00-902-47105	Shelter House Rental Fees	13,000.00	13,000.00	0.00	0.00	-13,000.00	100.00 %
201-94-00-902-47110	Sports Field Rental Fees	2,000.00	2,000.00	0.00	0.00	-2,000.00	100.00 %
201-94-00-902-47116	Vending Machine-Kenagy	750.00	750.00	0.00	0.00	-750.00	100.00 %
201-94-00-902-47204	Team Sports League	68,000.00	68,000.00	0.00	0.00	-68,000.00	100.00 %
201-94-00-903-47301	Season Passes	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
201-94-00-903-47305	Daily Admissions	130,000.00	130,000.00	0.00	0.00	-130,000.00	100.00 %
201-94-00-903-47310	Concession Sales	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
201-94-00-903-47315	Birthday Parties	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
201-94-00-903-47320	Commidity Sales	4,000.00	4,000.00	0.00	0.00	-4,000.00	100.00 %
201-94-00-903-47325	Swim Lessons	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00 %
201-94-00-904-47401	Participant Fees	12,000.00	12,000.00	0.00	0.00	-12,000.00	100.00 %
201-94-00-904-47405	Concession Sales	3,800.00	3,800.00	0.00	0.00	-3,800.00	100.00 %
201-94-00-904-47415	ABA Memberships	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
201-94-00-904-47425	Other Income	200.00	200.00	0.00	0.00	-200.00	100.00 %
201-95-00-100-47401	Participant Fees	0.00	0.00	321.69	1,451.69	1,451.69	0.00 %
201-95-00-100-47405	Concession Sales	0.00	0.00	30.00	30.00	30.00	0.00 %
201-95-00-100-47415	ABA Memberships	0.00	0.00	0.00	182.00	182.00	0.00 %
	Revenue Total:	**1,224,600.00**	**1,224,600.00**	**9,181.20**	**34,981.84**	**-1,189,618.16**	**97.14 %**
Expense							
201-91-00-100-51103	Commissioned Officers	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
201-91-00-100-51106	PART TIME EMPLOYEES	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00 %
201-91-00-100-52250	Professional Services	20,600.00	20,600.00	0.00	0.00	20,600.00	100.00 %
201-91-00-100-52500	Printing & Promotions	50.00	50.00	0.00	0.00	50.00	100.00 %
201-91-00-100-52750	Building Maintenance	5,700.00	5,700.00	0.00	0.00	5,700.00	100.00 %
201-91-00-100-53250	Capital Expenditures	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
201-91-00-100-53500	Equipment Expense	4,400.00	4,400.00	0.00	0.00	4,400.00	100.00 %
201-91-00-100-53750	General Supplies	51,750.00	51,750.00	0.00	0.00	51,750.00	100.00 %
201-91-00-100-54000	Office Supplies	750.00	750.00	0.00	0.00	750.00	100.00 %
201-91-00-100-54750	Utilities	39,000.00	39,000.00	140.66	381.72	38,618.28	99.02 %
201-91-00-100-55250	Uniforms	4,700.00	4,700.00	0.00	0.00	4,700.00	100.00 %
201-91-00-100-55500	Professional Development	1,900.00	1,900.00	0.00	0.00	1,900.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
201-91-00-100-59000	EMPLOYEE BENEFITS	22,965.00	22,965.00	0.00	0.00	22,965.00	100.00 %
201-92-00-100-51102	Civilian Employees	125,821.00	125,821.00	4,857.35	14,477.42	111,343.58	88.49 %
201-92-00-100-51111	Civilian Employees Overtime	1,000.00	1,000.00	2.87	36.04	963.96	96.40 %
201-92-00-100-52250	Professional Services	79,900.00	79,900.00	81.89	353.43	79,546.57	99.56 %
201-92-00-100-52500	Printing & Promotions	525.00	525.00	0.00	0.00	525.00	100.00 %
201-92-00-100-53500	Equipment Expense	4,900.00	4,900.00	102.68	153.49	4,746.51	96.87 %
201-92-00-100-53750	General Supplies	2,075.00	2,075.00	0.00	0.00	2,075.00	100.00 %
201-92-00-100-54750	Utilities	9,580.00	9,580.00	217.60	474.25	9,105.75	95.05 %
201-92-00-100-55500	Professional Development	3,175.00	3,175.00	0.00	165.00	3,010.00	94.80 %
201-92-00-100-59000	Employee Benefits	54,022.00	54,022.00	2,206.82	4,658.97	49,363.03	91.38 %
201-93-00-100-51102	Civilian Employees	44,189.00	44,189.00	1,699.57	5,065.37	39,123.63	88.54 %
201-93-00-100-51106	Part Time Employees	7,656.00	7,656.00	0.00	0.00	7,656.00	100.00 %
201-93-00-100-52500	Printing & Promotions	100.00	100.00	0.00	0.00	100.00	100.00 %
201-93-00-100-53250	Capital Expenditures	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
201-93-00-100-54500	Recreational Programming	78,850.00	78,850.00	0.00	640.00	78,210.00	99.19 %
201-93-00-100-54750	Utilities	4,500.00	4,500.00	125.00	250.00	4,250.00	94.44 %
201-93-00-100-55500	Professional Development	250.00	250.00	0.00	0.00	250.00	100.00 %
201-93-00-100-59000	Employee Benefits	17,008.00	17,008.00	734.82	1,466.87	15,541.13	91.38 %
201-94-00-100-51102	Civilian Employees	245,439.00	245,439.00	5,856.29	17,406.02	228,032.98	92.91 %
201-94-00-100-51106	Part Time Employees	6,635.00	6,635.00	0.00	804.32	5,830.68	87.88 %
201-94-00-100-51111	Civilian Employees Overtime	500.00	500.00	7.05	97.97	402.03	80.41 %
201-94-00-100-52250	Professional Services	46,300.00	46,300.00	0.00	0.00	46,300.00	100.00 %
201-94-00-100-52500	Printing & Promotions	600.00	600.00	0.00	0.00	600.00	100.00 %
201-94-00-100-52750	Building Maintenance	43,375.00	43,375.00	118.83	957.51	42,417.49	97.79 %
201-94-00-100-53250	Capital Expenditures	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
201-94-00-100-53500	Equipment Expense	18,850.00	18,850.00	0.00	0.00	18,850.00	100.00 %
201-94-00-100-53750	General Supplies	2,800.00	2,800.00	0.00	136.70	2,663.30	95.12 %
201-94-00-100-54000	Office Supplies	1,200.00	1,200.00	0.00	0.00	1,200.00	100.00 %
201-94-00-100-54750	Utilities	55,400.00	55,400.00	461.31	719.23	54,680.77	98.70 %
201-94-00-100-55000	Vehicle Expense	21,320.00	21,320.00	0.00	0.00	21,320.00	100.00 %
201-94-00-100-55250	Uniforms	2,900.00	2,900.00	0.00	0.00	2,900.00	100.00 %
201-94-00-100-55500	Professional Development	4,200.00	4,200.00	0.00	0.00	4,200.00	100.00 %
201-94-00-100-59000	Employee Benefits	109,482.00	109,482.00	3,633.46	7,332.58	102,149.42	93.30 %
201-94-00-904-51102	Civilian Employees	0.00	0.00	2,516.79	7,501.02	-7,501.02	0.00 %
201-94-00-904-59000	Employee Benefits	0.00	0.00	455.17	1,352.19	-1,352.19	0.00 %
201-95-00-100-52250	Professional Services	9,100.00	9,100.00	0.00	155.40	8,944.60	98.29 %
201-95-00-100-52500	Printing & Promotions	5,550.00	5,550.00	0.00	161.00	5,389.00	97.10 %
201-95-00-100-52750	Building Maintenance	1,700.00	1,700.00	0.00	0.00	1,700.00	100.00 %
201-95-00-100-53500	Equipment Expense	600.00	600.00	0.00	0.00	600.00	100.00 %
201-95-00-100-53750	General Supplies	4,400.00	4,400.00	0.00	0.00	4,400.00	100.00 %
201-95-00-100-54000	Office Supplies	250.00	250.00	0.00	0.00	250.00	100.00 %
201-95-00-100-54750	Utilities	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
201-95-00-100-55000	Vehicle Expense	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
	Expense Total:	**1,514,967.00**	**1,514,967.00**	**23,218.16**	**64,746.50**	**1,450,220.50**	**95.73 %**
	Fund: 201 - PARKS & RECREATION Surplus (Deficit):	**-290,367.00**	**-290,367.00**	**-14,036.96**	**-29,764.66**	**260,602.34**	**89.75 %**
	Report Surplus (Deficit):	**-290,367.00**	**-290,367.00**	**-14,036.96**	**-29,764.66**	**260,602.34**	**89.75 %**

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 201 - PARKS & RECREATION						
Revenue	1,224,600.00	1,224,600.00	9,181.20	34,981.84	-1,189,618.16	97.14 %
Expense	1,514,967.00	1,514,967.00	23,218.16	64,746.50	1,450,220.50	95.73 %
Fund: 201 - PARKS & RECREATION Surplus (Deficit):	**-290,367.00**	**-290,367.00**	**-14,036.96**	**-29,764.66**	**260,602.34**	**89.75 %**
Report Surplus (Deficit):	**-290,367.00**	**-290,367.00**	**-14,036.96**	**-29,764.66**	**260,602.34**	**89.75 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
201 - PARKS & RECREATION	-290,367.00	-290,367.00	-14,036.96	-29,764.66	260,602.34
Report Surplus (Deficit):	**-290,367.00**	**-290,367.00**	**-14,036.96**	**-29,764.66**	**260,602.34**

ADOPTING RESOLUTION

The undersigned authorized representative of Raytown Parks & Recreation Department (the Employer) hereby certifies that the following resolution was duly adopted by the Employer on _____, and that such resolution has not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended Plan and Trust effective November 1, 2015, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

The undersigned further certifies that attached hereto are true copies of Raytown Parks & Recreation Department Money Purchase Plan as amended and restated, and the Summary of Plan Provisions, which are hereby approved and adopted.

Date: _____

Signed: _____

_____
[print name/title]

ADOPTION AGREEMENT FOR NATIONWIDE FINANCIAL SERVICES, INC. GOVERNMENTAL VOLUME SUBMITTER MONEY PURCHASE PLAN

CAUTION: Failure to properly fill out this Adoption Agreement may result in disqualification of the Plan.

EMPLOYER INFORMATION

(An amendment to the Adoption Agreement is not needed solely to reflect a change in this Employer Information Section.)

1. EMPLOYER'S NAME, ADDRESS, TELEPHONE NUMBER, TIN AND FISCAL YEAR

Name: Raytown Parks & Recreation Department

Address: 5912 Lane
Street

Raytown (City) Missouri (State) 64133-3751 (Zip)

Telephone: 816-358-4100

Taxpayer Identification Number (TIN): 43-0826878

Employer's Fiscal Year ends: October 31st

2. TYPE OF GOVERNMENTAL ENTITY. This Plan may only be adopted a state or local governmental entity, or agency thereof, including an Indian tribal government and may not be adopted by any other entity, including a federal government and any agency or instrumentality thereof.

a. [ ] State government or state agency
b. [ ] County or county agency
c. [X] Municipality or municipal agency
d. [ ] Indian tribal government (see Note below)
e. [ ] Other: _____

NOTE: An Indian tribal government may only adopt this Plan if such entity is defined under Code §7701(a)(40), is a subdivision of an Indian tribal government as determined in accordance with Code §7871(d), or is an agency or instrumentality of either, and all of the Participants under this Plan employed by such entity substantially perform services as an Employee in essential governmental functions and not in the performance of commercial activities (whether or not an essential government function).

3. PARTICIPATING EMPLOYERS (Plan Section 1.38). Will any other Employers adopt this Plan as Participating Employers?

a. [X] No
b. [ ] Yes

PLAN INFORMATION

(An amendment to the Adoption Agreement is not needed solely to reflect a change in the information in Questions 9. through 10.)

4. PLAN NAME:

Raytown Parks & Recreation Department Money Purchase Plan

5. PLAN STATUS

a. [ ] New Plan
b. [X] Amendment and restatement of existing Plan
PPA RESTATEMENT (leave blank if not applicable)
1. [X] This is an amendment and restatement to bring a plan into compliance with the Pension Protection Act of 2006 ("PPA") and other legislative and regulatory changes (i.e., the 6-year pre-approved plan restatement).

6. EFFECTIVE DATE (Plan Section 1.16) (complete a. if new plan; complete a. AND b. if an amendment and restatement)

Initial Effective Date of Plan

a. November 1, 1995 (enter month day, year) (hereinafter called the "Effective Date" unless 6.b. is entered below)

Restatement Effective Date. If this is an amendment and restatement, the effective date of the restatement (hereinafter called the "Effective Date") is:

b. November 1, 2015 (enter month day, year; may enter a restatement date that is the first day of the current Plan Year. Plan contains appropriate retroactive effective dates with respect to provisions for appropriate laws.)

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7. PLAN YEAR (Plan Section 1.42) means, except as otherwise provided in d. below:
   a. [ ] the calendar year
   b. [X] the twelve-month period ending on October 31st (e.g., June 30th)

   SHORT PLAN YEAR (Plan Section 1.46). This is a Short Plan Year (if the effective date of participation is based on a Plan Year, then coordinate with Question 14):
   c. [X] N/A
   d. [ ] beginning on _____ (enter month day, year; e.g., July 1, 2013)
   and ending on _____ (enter month day, year).

8. VALUATION DATE (Plan Section 1.52) means:
   a. [X] every day that the Trustee (or Insurer), any transfer agent appointed by the Trustee (or Insurer) or the Employer, and any stock exchange used by such agent are open for business (daily valuation)
   b. [ ] the last day of each Plan Year
   c. [ ] the last day of each Plan Year quarter
   d. [ ] other (specify day or days): _____ (must be at least once each Plan Year)

   NOTE: The Plan always permits interim valuations.

9. TRUSTEE(S) OR INSURER(S) (Plan Sections 1.25 and 1.50):
   a. [ ] **Insurer.** This Plan is funded exclusively with Contracts and the name of the Insurer(s) is:

   (1) _____ (2) _____ (if more than 2, add names to signature page).

   b. [X] **Individual Trustee(s).** Individual Trustee(s) who serve as Trustee(s) over assets not subject to control by a corporate Trustee. (add additional Trustees as necessary)

Name(s)	Title(s)
Raytown Park Board	Trustee

   Address and telephone number
   1. [X] Use Employer address and telephone number
   2. [ ] Use address and telephone number below:

   Address: _____
   Street

   _____ _____ _____
   City State Zip

   Telephone: _____

   c. [ ] **Corporate Trustee(s)** (add additional Trustees as necessary)

   Name: _____

   Address: _____
   Street

   _____ _____ _____
   City State Zip

   Telephone: _____

Directed/Discretionary Trustee. Unless otherwise specified below, if there is a corporate Trustee, it will serve as a Directed (nondiscretionary) Trustee (Plan Section 1.21) and if there is an individual Trustee, he or she will serve as a Discretionary Trustee (Plan Section 1.22) over all Plan assets (select all that apply; leave blank if defaults apply)
d. [ ] Directed Trustee exceptions (leave blank if no exceptions):
Directed Trustee over specified Plan assets (select all that apply; leave blank if none apply)
1. [ ] The corporate Trustee will serve as Directed Trustee over the following assets: _____

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2. [ ] The individual Trustee(s) will serve as Directed Trustee over the following assets: _____

Individual Trustee will serve as Directed Trustee (may not be selected with d.1. or d.2.)

3. [ ] over all Plan assets

e. [ ] Discretionary Trustee exceptions (leave blank if no exceptions):

Discretionary Trustee over specified Plan assets (select all that apply; leave blank if none apply)

1. [ ] The individual Trustee(s) will serve as Discretionary Trustee over the following assets: _____
2. [ ] The corporate Trustee will serve as Discretionary Trustee over the following assets: _____

Corporate Trustee will serve as Discretionary Trustee (may not be selected with e.1. or e.2.)

3. [ ] over all Plan assets

Separate trust. Will a separate trust agreement that is approved by the IRS for use with this Plan be used?

f. [X] No

g. [ ] Yes

NOTE: If Yes is selected, an executed copy of the trust agreement between the Trustee and the Employer must be attached to this Plan. The Plan and trust agreement will be read and construed together. The responsibilities, rights and powers of the Trustee will be those specified in the trust agreement.

10. ADMINISTRATOR'S NAME, ADDRESS AND TELEPHONE NUMBER

(If none is named, the Employer will be the Administrator (Plan Section 1.2).)

a. [X] Employer (use Employer address and telephone number)

b. [ ] Other:

Name: _____

Address: _____
Street

_____ _____ _____
City State Zip

Telephone: _____

11. CONTRIBUTION TYPES

The selections made below must correspond with the selections made under the Contributions and Allocations Section of this Adoption Agreement.

FROZEN PLAN OR CONTRIBUTIONS HAVE BEEN SUSPENDED (Plan Section 4.1(c)) (optional)

a. [ ] This is a frozen Plan (i.e., all contributions cease) (if this is a temporary suspension, select a.2):

1. [ ] All contributions ceased as of, or prior to, the effective date of this amendment and restatement and the prior Plan provisions are not reflected in this Adoption Agreement (may enter effective date at 3. below and/or select contributions at b. - f. (optional), skip questions 12-18 and 22-29)
2. [ ] All contributions ceased or were suspended and the prior Plan provisions are reflected in this Adoption Agreement (must enter effective date at 3. below and select contributions at b. - f.)

Effective date

3. [ ] as of _____ (effective date is optional unless a.2. has been selected above or this is the amendment or restatement to freeze the Plan).

CONTRIBUTIONS

The Plan permits the following contributions (select one or more):

b. [ ] **Employer contributions other than matching** (Questions 24-25)

1. [ ] This Plan qualifies as a Social Security Replacement Plan (Question 24.c. must be selected)

c. [X] **Employer matching contributions** (Questions 26-28)

d. [ ] **Mandatory Employee contributions** (Question 31)

e. [ ] **After-tax voluntary Employee contributions** (Question 32)

f. [X] **Rollover contributions** (Question 39)

ELIGIBILITY REQUIREMENTS

12. ELIGIBLE EMPLOYEES (Plan Section 1.17) means all Employees (including Leased Employees) EXCEPT those Employees who are excluded below or elsewhere in the Plan:

a. [X] **No excluded Employees.** There are no additional excluded Employees under the Plan (skip to Question 13).

b. [ ] **Exclusions.** The following Employees are not Eligible Employees for Plan purposes (select one or more):

1. [ ] Union Employees (as defined in Plan Section 1.17)
2. [ ] Nonresident aliens (as defined in Plan Section 1.17)
3. [ ] Leased Employees (Plan Section 1.28)

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4. [ ] Part-time/temporary/seasonal Employees. A part-time, temporary or seasonal Employee is an Employee whose regularly scheduled service is less than _____ Hours of Service in the relevant eligibility computation period (as defined in Plan Section 1.54). However, if any such excluded Employee actually completes a Year of Service, then such Employee will no longer be part of this excluded class.
5. [ ] Other: _____ (must be definitely determinable under Regulations §1.401-1(b). Exclusions may be employment title specific but may not be by individual name nor result in only a finite group of individuals (e.g., excluding anyone hired after 12/31/12.)

13. CONDITIONS OF ELIGIBILITY (Plan Section 3.1)

a. [ ] **No age or service required.** No age or service required for all Contribution Types (skip to Question 14).
b. [X] **Eligibility.** An Eligible Employee will be eligible to participate in the Plan upon satisfaction of the following (complete c. and d., select e. and f. if applicable):

Eligibility Requirements

c. [X] **Age Requirement**
1. [ ] No age requirement
2. [ ] Age 20 1/2
3. [X] Age 21
4. [ ] Age _____ (may not exceed 26)

d. [X] **Service Requirement**
1. [ ] No service requirement
2. [ ] _____ (not to exceed 60) months of service (elapsed time)
3. [X] 1 Year of Service
4. [ ] _____ (not to exceed 5) Years of Service
5. [ ] _____ consecutive month period from the Eligible Employee's employment commencement date and during which at least _____ Hours of Service are completed.
6. [ ] _____ consecutive months of employment from the Eligible Employee's employment commencement date.
7. [ ] Other: _____ (e.g., date on which 1,000 Hours of Service is completed within the computation period) (must satisfy the Notes below)

NOTE: If c.4. or d.7. is selected, the condition must be an age or service requirement that is definitely determinable and may not exceed age 26 and may not exceed 5 Years of Service.
NOTE: Year of Service means Period of Service if elapsed time method is chosen.

Waiver of conditions. The service and/or age requirements specified above will be waived in accordance with the following (leave blank if there are no waivers of conditions):

e. [ ] If employed on _____ the following requirements, and the entry date requirement, will be waived. The waiver applies to any Eligible Employee unless 3. selected below. Such Employees will enter the Plan as of such date (select 1. and/or 2. AND 3. if applicable):
1. [ ] service requirement (may let part-time Eligible Employees into the Plan)
2. [ ] age requirement
3. [ ] waiver is for: _____

Amendment or restatement to change eligibility requirements

f. [ ] This amendment or restatement (or a prior amendment and restatement) modified the eligibility requirements and the prior eligibility conditions continue to apply to the Eligible Employees specified below. If this option is NOT selected, then all Eligible Employees must satisfy the eligibility conditions set forth above.
1. [ ] The eligibility conditions above only apply to Eligible Employees who were not Participants as of the effective date of the modification.
2. [ ] The eligibility conditions above only apply to individuals who were hired on or after the effective date of the modification.

14. EFFECTIVE DATE OF PARTICIPATION (ENTRY DATE) (Plan Section 3.2)

An Eligible Employee who has satisfied the eligibility requirements will become a Participant in the Plan as of the:

a. [X] date such requirements are met
b. [ ] first day of the month coinciding with or next following the date on which such requirements are met
c. [ ] first day of the Plan Year quarter coinciding with or next following the date on which such requirements are met
d. [ ] earlier of the first day of the Plan Year or the first day of the seventh month of the Plan Year coinciding with or next following the date on which such requirements are met
e. [ ] first day of the Plan Year coinciding with or next following the date on which such requirements are met (Eligibility must be six months of service (or 1 1/2 Years (or Periods) of Service if 100% immediate vesting is selected) or less and age must be 20 1/2 or less.)
f. [ ] first day of the Plan Year in which such requirements are met
g. [ ] first day of the Plan Year in which such requirements are met, if such requirements are met in the first 6 months of the Plan Year, or as of the first day of the next succeeding Plan Year if such requirements are met in the last 6 months of the Plan Year.
h. [ ] other: _____ (must be definitely determinable)

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SERVICE

15. RECOGNITION OF SERVICE WITH OTHER EMPLOYERS (Plan Sections 1.39 and 1.54)

a. [X] No service with other employers is recognized except as otherwise required by law (e.g., the Plan already provides for the recognition of service with Employers who have adopted this Plan as well as service with Affiliated Employers and predecessor Employers who maintained this Plan; skip to Question 16).

b. [ ] Prior service with the designated employers is recognized as follows (answer c. and select one or more of c.1. - 3.; select d. - f. as applicable) (if more than 3 employers, attach an addendum to the Adoption Agreement or complete option h. under Section B of Appendix A):

Other Employer	**Eligibility**	**Vesting**	**Contribution Allocation**
c. [ ] Employer name: _____	1. [ ]	2. [ ]	3. [ ]
d. [ ] Employer name: _____	1. [ ]	2. [ ]	3. [ ]
e. [ ] Employer name: _____	1. [ ]	2. [ ]	3. [ ]
Limitations			
f. [ ] The following provisions or limitations apply with respect to the recognition of prior service: _____ (e.g., credit service with X only on/following 1/1/13)	1. [ ]	2. [ ]	3. [ ]

NOTE: If the other Employer(s) maintained this qualified Plan, then Years (and/or Periods) of Service with such Employer(s) must be recognized pursuant to Plan Sections 1.39 and 1.54 regardless of any selections above.

16. SERVICE CREDITING METHOD (Plan Sections 1.39 and 1.54)

NOTE: If no selections are made in this Section, then the provisions set forth in the definition of Year of Service in Plan Section 1.54 will apply, including the following defaults:

1. A Year of Service means completion of at least 1,000 Hours of Service during the applicable computation period.
2. Hours of Service (Plan Section 1.24) will be based on actual Hours of Service.
3. For eligibility purposes, the computation period will be as defined in Plan Section 1.54 (i.e., shift to the Plan Year if the eligibility condition is one (1) Year of Service or less).
4. For vesting and allocation purposes, the computation period will be the Plan Year.

a. [ ] **Elapsed time method.** (Period of Service applies instead of Year of Service) Instead of Hours of Service, elapsed time will be used for:

1. [ ] all purposes (skip to Question 17)
2. [ ] the following purposes (select one or more):
   a. [ ] eligibility to participate
   b. [ ] vesting
   c. [ ] sharing in allocations or contributions

b. [X] **Alternative definitions for the Hours of Service method.** Instead of the defaults, the following alternatives will apply for the Hours of Service method (select one or more):

1. [ ] **Eligibility computation period.** Instead of shifting to the Plan Year, the eligibility computation period after the initial eligibility computation period will be based on each anniversary of the date the Employee first completes an Hour of Service
2. [ ] **Vesting computation period.** Instead of the Plan Year, the vesting computation period will be the date an Employee first performs an Hour of Service and each anniversary thereof.
3. [X] **Equivalency method.** Instead of using actual Hours of Service, an equivalency method will be used to determine Hours of Service for:
   a. [X] all purposes
   b. [ ] the following purposes (select one or more):
      1. [ ] eligibility to participate
      2. [ ] vesting
      3. [ ] sharing in allocations or contributions

   Such method will apply to:
   c. [ ] all Employees
   d. [X] Employees for whom records of actual Hours of Service are not maintained or available (e.g., salaried Employees)
   e. [ ] other: _____ (e.g., per-diem Employees only)

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Hours of Service will be determined on the basis of:
f. [ ] days worked (10 hours per day)
g. [ ] weeks worked (45 hours per week)
h. [ ] semi-monthly payroll periods worked (95 hours per semi-monthly pay period)
i. [X] months worked (190 hours per month)
j. [ ] bi-weekly payroll periods worked (90 hours per bi-weekly pay period)
k. [ ] other: _____ (e.g., option f. is used for per-diem Employees and option g. is used for on-call Employees).

4. [ ] **Number of Hours of Service required.** Instead of 1,000 Hours of Service, Year of Service means the applicable computation period during which an Employee has completed at least _____ (not to exceed 1,000) Hours of Service for:
   a. [ ] all purposes
   b. [ ] the following purposes (select one or more):
      1. [ ] eligibility to participate
      2. [ ] vesting
      3. [ ] sharing in allocations or contributions

VESTING

17. VESTING OF PARTICIPANT'S INTEREST – EMPLOYER CONTRIBUTIONS (Plan Section 6.4(b))
   a. [ ] N/A (no Employer contributions; skip to Question 19)
   b. [X] The vesting provisions selected below apply. Section B of Appendix A can be used to specify any exceptions to the provisions below.

   NOTE: The Plan provides that contributions for converted sick leave and/or vacation leave are fully Vested.

   Vesting for Employer contributions other than matching contributions
   c. [X] N/A (no Employer contributions (other than matching contributions); skip to f.)
   d. [ ] 100% vesting. Participants are 100% Vested in Employer contributions (other than matching contributions) upon entering Plan.
   e. [ ] The following vesting schedule, based on a Participant's Years of Service (or Periods of Service if the elapsed time method is selected), applies to Employer contributions (other than matching contributions):
      1. [ ] 6 Year Graded: 0-1 year-0%; 2 years-20%; 3 years-40%; 4 years-60%; 5 years-80%; 6 years-100%
      2. [ ] 4 Year Graded: 1 year-25%; 2 years-50%; 3 years-75%; 4 years-100%
      3. [ ] 5 Year Graded: 1 year-20%; 2 years-40%; 3 years-60%; 4 years-80%; 5 years-100%
      4. [ ] Cliff: 100% vesting after _____ (not to exceed 15) years
      5. [ ] Other graded vesting schedule (must provide for full vesting no later than 15 years of service; add additional lines as necessary)

Years (or Periods) of Service	Percentage
_____	_____%
_____	_____%
_____	_____%
_____	_____%
_____	_____%
_____	_____%

   Vesting for Employer matching contributions
   f. [ ] N/A (no Employer matching contributions)
   g. [ ] The schedule above will also apply to Employer matching contributions.
   h. [ ] 100% vesting. Participants are 100% Vested in Employer matching contributions upon entering Plan.
   i. [X] The following vesting schedule, based on a Participant's Years of Service (or Periods of Service if the elapsed time method is selected), applies to Employer matching contributions:
      1. [ ] 6 Year Graded: 0-1 year-0%; 2 years-20%; 3 years-40%; 4 years-60%; 5 years-80%; 6 years-100%
      2. [ ] 4 Year Graded: 1 year-25%; 2 years-50%; 3 years-75%; 4 years-100%
      3. [X] 5 Year Graded: 1 year-20%; 2 years-40%; 3 years-60%; 4 years-80%; 5 years-100%
      4. [ ] Cliff: 100% vesting after _____ (not to exceed 15) years
      5. [ ] Other graded vesting schedule (must provide for full vesting no later than 15 years of service; add additional lines as necessary)

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Years (or Periods) of Service	Percentage
_____	_____%
_____	_____%
_____	_____%
_____	_____%
_____	_____%
_____	_____%

18. VESTING OPTIONS

Excluded vesting service. The following Years of Service will be disregarded for vesting purposes (select all that apply; leave blank if none apply):

a. [ ] Service prior to the initial Effective Date of the Plan or a predecessor plan (as defined in Regulations §1.411(a)-5(b)(3))
b. [ ] Service prior to the computation period in which an Employee has attained age _____.
c. [ ] Service during a period for which an Employee did not make mandatory Employee contributions.

Vesting for death, Total And Permanent Disability and Early Retirement Date. Regardless of the vesting schedule, a Participant will become fully Vested upon (select all that apply; leave blank if none apply):

d. [X] Death
e. [X] Total and Permanent Disability
f. [X] Early Retirement Date

RETIREMENT AGES

19. NORMAL RETIREMENT AGE ("NRA") (Plan Section 1.32) means:

a. [X] **Specific age.** The date a Participant attains age 65 (may not exceed 65)
b. [ ] **Age/participation.** The later of the date a Participant attains age _____ (may not exceed 65) or the _____ (may not exceed 10th) anniversary of the first day of the Plan Year in which participation in the Plan commenced

NOTE: Effective for Plan Years beginning on or after the later of (1) January 1, 2015, or (2) the close of the first regular legislative session of the legislative body with the authority to amend the plan that begins on or after the date that is three months after the final regulations are published in the Federal Register, Normal Retirement Age of less than age 62 must meet Regulation §1.401(a)-1(b)(2).

Qualified police or firefighters. Normal Retirement Age for qualified public safety employees (as defined in Code §72(t)(1)) (leave blank if not applicable)

c. [ ] Age _____ (may not be less than 50)

20. NORMAL RETIREMENT DATE (Plan Section 1.33) means, with respect to any Participant, the:

a. [ ] date on which the Participant attains "NRA"
b. [X] first day of the month coinciding with or next following the Participant's "NRA"
c. [ ] first day of the month nearest the Participant's "NRA"
d. [ ] Anniversary Date coinciding with or next following the Participant's "NRA"
e. [ ] Anniversary Date nearest the Participant's "NRA"
f. [ ] Other: _____ (e.g., first day of the month following the Participant's "NRA").

21. EARLY RETIREMENT DATE (Plan Section 1.15)

a. [ ] N/A (no early retirement provision provided)
b. [X] Early Retirement Date means the:
   1. [ ] date on which a Participant satisfies the early retirement requirements
   2. [X] first day of the month coinciding with or next following the date on which a Participant satisfies the early retirement requirements
   3. [ ] Anniversary Date coinciding with or next following the date on which a Participant satisfies the early retirement requirements

   Early retirement requirements

   4. [X] Participant attains age 55
      AND, completes.... (leave blank if not applicable)
      a. [X] at least 10 Years (or Periods) of Service for vesting purposes
      b. [ ] at least _____ Years (or Periods) of Service for eligibility purposes
c. [ ] Early Retirement Date means: _____ (must be definitely determinable)

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COMPENSATION

22. COMPENSATION with respect to any Participant is defined as follows (Plan Sections 1.10 and 1.23).

Base definition

a. [X] Wages, tips and other compensation on Form W-2
b. [ ] Code §3401(a) wages (wages for withholding purposes)
c. [ ] 415 safe harbor compensation

NOTE: Plan Section 1.23(c) provides that the base definition of Compensation includes deferrals that are not included in income due to Code §§401(k), 125, 132(f)(4), 403(b), 402(h)(1)(B)(SEP), 414(h)(2), & 457(b).

Determination period. Compensation will be based on the following "determination period" (this will also be the Limitation Year unless otherwise elected at option f. under Section B of Appendix A):

d. [X] the Plan Year
e. [ ] the Fiscal Year coinciding with or ending within the Plan Year
f. [ ] the calendar year coinciding with or ending within the Plan Year

Adjustments to Compensation (for Plan Section 1.10). Compensation will be adjusted by:

g. [ ] **No adjustments** (skip to i. below)
h. [X] **Adjustments.** Compensation will be adjusted by (select all that apply):
   1. [X] excluding salary reductions (401(k), 125, 132(f)(4), 403(b), SEP, 414(h)(2) pickup, & 457(b))
   2. [ ] excluding reimbursements or other expense allowances, fringe benefits (cash or non-cash), moving expenses, deferred compensation (other than deferrals specified in 1. above) and welfare benefits.
   3. [X] excluding Compensation paid during the "determination period" while not a Participant in the Plan.
   4. [ ] excluding Military Differential Pay
   5. [X] excluding overtime
   6. [X] excluding bonuses
   7. [X] other: Automobile allowance (e.g., describe Compensation from the elections available above or a combination thereof as to a Participant group (e.g., no exclusions as to Division A Employees and exclude bonuses as to Division B Employees); and/or describe another exclusion (e.g., exclude shift differential pay)).

Military Differential Pay Special Effective Date (leave blank if not applicable)

i. [ ] If this is a PPA restatement and the provisions above regarding Military Differential Pay (included unless h.4. is selected) have a later effective date than Plan Years beginning after December 31, 2008, then enter the date such provisions were first effective: _____ (may not be earlier than January 1, 2009; for Plan Years beginning prior to January 1, 2009, Military Differential Pay is treated in accordance with the post-severance Compensation provisions in the following Question).

23. POST-SEVERANCE COMPENSATION (415 REGULATIONS)

The following optional provision of the 415 Regulations will apply to Limitation Years beginning on or after July 1, 2007 unless otherwise elected below:

415 Compensation (post-severance compensation adjustments) (select all that apply at a.; leave blank if none apply)

NOTE: Unless otherwise elected under a. below, the following defaults apply: 415 Compensation will **include** (to the extent provided in Plan Section 1.23), post-severance regular pay, leave cash-outs and payments from nonqualified unfunded deferred compensation plans.

a. [ ] The defaults listed above apply except for the following (select one or more):
   1. [ ] Leave cash-outs will be **excluded**
   2. [ ] Nonqualified unfunded deferred compensation will be **excluded**
   3. [ ] Military Differential Pay will be **included** (Plan automatically includes for Limitation Years beginning after December 31, 2008)
   4. [ ] Disability continuation payments will be **included**

Plan Compensation (post-severance compensation adjustments)

b. [X] **Defaults apply.** Compensation will **include** (to the extent provided in Plan Section 1.10 and to the extent such amounts would be included in Compensation if paid prior to severance of employment) post-severance regular pay, leave cash-outs, and payments from nonqualified unfunded deferred compensation plans.
c. [ ] **Exclude all post-severance compensation.** Exclude all post-severance compensation for allocation purposes.
d. [ ] **Post-severance adjustments.** The defaults listed at b. apply except for the following (select one or more):
   1. [ ] Exclude all post-severance compensation
   2. [ ] Regular pay will be **excluded**
   3. [ ] Leave cash-outs will be **excluded**
   4. [ ] Nonqualified unfunded deferred compensation will be **excluded**
   5. [ ] Military Differential Pay will be **included**
   6. [ ] Disability continuation payments will be **included**

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NOTE: The above treatment of Military Differential Pay only applies to Plan Years beginning prior to January 1, 2009. For Plan Years beginning after such date, Military Differential Pay is not considered post-severance compensation and the provisions of Question 22 apply.

Post-severance compensation special effective date (leave blank if not applicable)

e. [ ] If this is a PPA restatement and the post-severance compensation adjustments above for 415 Compensation or Plan Compensation applied other than the first day of the Plan Year beginning on or after July 1, 2007, then enter the date such provisions were first effective: _____

CONTRIBUTIONS AND ALLOCATIONS

24. EMPLOYER CONTRIBUTIONS (OTHER THAN MATCHING CONTRIBUTIONS) (Plan Section 4.1(a)(2)) (skip to Question 26 if Employer contributions are NOT selected at Question 11.b.)

CONTRIBUTION FORMULA (select one or more of the following contribution formulas:)

a. [ ] **Fixed contribution** equal to (only select one):
   1. [ ] _____% of each Participant's Compensation for each:
      a. [ ] Plan Year
      b. [ ] calendar quarter
      c. [ ] month
      d. [ ] pay period
      e. [ ] week
   2. [ ] $_____ per Participant.
   3. [ ] $_____ per Hour of Service worked while an Eligible Employee
      a. [ ] up to _____ hours (leave blank if no limit)
   4. [ ] other: _____ (the formula described must satisfy the definitely determinable requirement under Regulations §1.401-1(b)).

b. [ ] **Sick leave/vacation leave conversion.** The Employer will contribute an amount equal to an Employee's current hourly rate of pay multiplied by the Participant's number of unused accumulated sick leave and/or vacation days (as selected below). Only unpaid sick and vacation leave for which the Employee has no right to receive in cash may be included. In no event will the Employer's contribution for the Plan Year exceed the maximum contribution permitted under Code §415(c).

The following may be converted under the Plan: (select one or both):
1. [ ] Sick leave
2. [ ] Vacation leave

Eligible Employees. Only the following Participants shall receive the Employer contribution for sick leave and/or vacation leave (select 3. and/or 4; leave blank if no limitations provided, however, that this Plan may not be used to only provide benefits for terminated Employees)

3. [ ] **Former Employees.** All Employees terminating service with the Employer during the Plan Year and who have satisfied the eligibility requirements based on the terms of the Employer's accumulated benefits plans checked below (select all that apply; leave blank if no exclusions):
   a. [ ] The Former Employee must be at least age _____ (e.g., 55)
   b. [ ] The value of the sick and/or vacation leave must be at least $_____ (e.g., $2,000)
   c. [ ] A contribution will only be made if the total hours is over _____ (e.g., 10) hours
   d. [ ] A contribution will not be made for hours in excess of _____ (e.g., 40) hours
4. [ ] **Active Employees.** Active Employees who have not terminated service during the Plan Year and who meet the following requirements (select all that apply; leave blank if no exclusions):
   a. [ ] The Employee must be at least age _____ (e.g., 55)
   b. [ ] The value of the sick and/or vacation leave must be at least $_____ (e.g., $2,000)
   c. [ ] A contribution will only be made if the total hours is over _____ (e.g., 10) hours
   d. [ ] A contribution will not be made for hours in excess of _____ (e.g., 40) hours

c. [ ] **Social Security Replacement Plan.** An amount equal to 7.5% of the Participant's Compensation for the entire Plan Year, reduced by Employee and Employer contributions to this Plan actually contributed to the Participant's Account during such Plan Year. (may only be selected if Question 11.b.1. has also been selected)

Include only part-time, seasonal and temporary Employees (leave blank if not applicable)

1. [ ] Regardless of any other provision in this to the contrary, the contribution above will only be made for part-time, seasonal, or temporary Employees who are not otherwise covered by another qualifying public retirement system as defined for purposes of Regulation §31.3121(b)(7)-2.

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25. ALLOCATION CONDITIONS (Plan Section 4.3). If 24.a. is selected above, indicate requirements to share in allocations of Employer contributions (select a. OR b. and all that apply at c. - e.)

a. [ ] **No conditions.** All Participants share in the allocations regardless of service completed during the Plan Year or employment status on the last day of the Plan Year (skip to Question 26).

b. [ ] **Allocation conditions apply** (select one of 1. - 5. AND one of 6. - 9. below)

Conditions for Participants NOT employed on the last day of the Plan Year

1. [ ] A Participant must complete at least _____ (not to exceed 1,000) Hours of Service (or _____ (not to exceed 12) months of service if the elapsed time method is selected).
2. [ ] A Participant must complete a Year of Service (or Period of Service if the elapsed time method is selected).
3. [ ] Participants will NOT share in the allocations, regardless of service.
4. [ ] Participants will share in the allocations, regardless of service.
5. [ ] Other: _____ (must be definitely determinable, not subject to Employer discretion and may not require more than one Year of Service (or Period of Service if the elapsed time method is selected)).

Conditions for Participants employed on the last day of the Plan Year

6. [ ] No service requirement.
7. [ ] A Participant must complete a Year of Service (or Period of Service if the elapsed time method is selected).
8. [ ] A Participant must complete at least _____ (not to exceed 1,000) Hours of Service during the Plan Year.
9. [ ] Other: _____ (must be definitely determinable, not subject to Employer discretion and may not require more than one Year of Service (or Period of Service if the elapsed time method is selected)).

Waiver of conditions for Participants NOT employed on the last day of the Plan Year. If b.1., 2., 3., or 5. is selected, Participants who are not employed on the last day of the Plan Year in which one of the following events occur will be eligible to share in the allocations regardless of the above conditions (select all that apply; leave blank if none apply):

c. [ ] Death

d. [ ] Total and Permanent Disability

e. [ ] Termination of employment on or after Normal Retirement Age

1. [ ] or Early Retirement Date

26. EMPLOYER MATCHING CONTRIBUTIONS (Plan Section 4.1(a)(3)). (skip to Question 29 if matching contributions are NOT selected at Question 11.c.) The Employer will make the following matching contributions:

A. **Elective deferrals taken into account.** For purposes of applying the matching contribution provisions below, elective deferrals include elective deferral (pre-tax and Roth) contributions to the following Employer plan(s) (insert name of Plan(s) to which the elective deferral contributions being matched will be made):

a. [X] **457 plan(s).** Enter Plan name: Raytown Parks & Recreation 457 Plan

b. [ ] **403(b) plan(s).** Enter Plan name: _____

NOTE: If selected at Question 32, after-tax voluntary Employee contributions are also considered elective deferrals for purposes of matching contributions.

B. **Matching Formula.** (select one)

c. [ ] **Fixed - uniform rate/amount.** The Employer will make matching contributions equal to _____% (e.g., 50) of the Participant's elective deferrals

1. [ ] that do not exceed _____% of a Participant's Compensation (leave blank if no limit)

d. [ ] **Fixed - tiered.** The Employer will make matching contributions equal to a uniform percentage of each tier of each Participant's elective deferrals, determined as follows:

NOTE: Fill in only percentages or dollar amounts, but not both. If percentages are used, each tier represents the amount of the Participant's applicable contributions that equals the specified percentage of the Participant's Compensation (add additional tiers if necessary):

Tiers of Contributions (indicate $ or %)	Matching Percentage
First _____	_____%
Next _____	_____%
Next _____	_____%
Next _____	_____%

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e. [ ] **Fixed - Years of Service.** The Employer will make matching contributions equal to a uniform percentage of each Participant's elective deferrals based on the Participant's Years of Service (or Periods of Service if the elapsed time method is selected), determined as follows (add additional tiers if necessary):

Years (or Periods) of Service	Matching Percentage
_____	_____%
_____	_____%
_____	_____%

For purposes of the above matching contribution formula, a Year (or Period) of Service means a Year (or Period) of Service for:

1. [ ] vesting purposes
2. [ ] eligibility purposes

f. [X] Other: The Employer will make matching contributions up to 0 % of the Participant's elective deferrals that do not exceed 3% of Participant's compensation. A $1.00 minimum deferal to 457 plan is required to receive match.
(the formula described must satisfy the definitely determinable requirement under Regulations §1.401-1(b))

27. MATCHING CONTRIBUTION PROVISIONS

A. **Maximum matching contribution.** The total matching contribution made on behalf of any Participant for any Plan Year will not exceed:

a. [X] N/A (no Plan specific limit on the amount of matching contribution)
b. [ ] $_____.
c. [ ] _____% of Compensation.

B. **Period of determination.** The matching contribution formula will be applied on the following basis (and elective deferrals and any Compensation or dollar limitation used in determining the matching contribution will be based on the applicable period):

d. [ ] the Plan Year
e. [X] each payroll period
f. [ ] each month
g. [ ] each Plan Year quarter
h. [ ] each payroll unit (e.g., hour)

28. ALLOCATION CONDITIONS FOR MATCHING CONTRIBUTIONS (Plan Section 4.3). Select a. OR b. and all that apply of c. - h.

a. [ ] **No conditions.** All Participants share in the allocations regardless of service completed during the Plan Year or employment status on the last day of the Plan Year (skip to Question 29).
b. [X] **Allocation conditions apply** (select one of 1. -5. AND one of 6. - 9. below)

Conditions for Participants NOT employed on the last day of the Plan Year.

1. [ ] A Participant must complete at least _____ (not to exceed 1,000) Hours of Service (or _____ (not to exceed 12) months of service if the elapsed time method is selected).
2. [X] A Participant must complete a Year of Service (or Period of Service if the elapsed time method is selected).
3. [ ] Participants will NOT share in the allocations, regardless of service.
4. [ ] Participants will share in the allocations, regardless of service.
5. [ ] Other: _____ (must be definitely determinable, not subject to Employer discretion and may not require more than one Year of Service (or Period of Service if the elapsed time method is selected)).

Conditions for Participants employed on the last day of the Plan Year

6. [ ] No service requirement.
7. [X] A Participant must complete a Year of Service (or Period of Service if the elapsed time method is selected).
8. [ ] A Participant must complete at least _____ (not to exceed 1,000) Hours of Service during the Plan Year.
9. [ ] Other: _____ (must be definitely determinable, not subject to Employer discretion and may not require more than one Year of Service (or Period of Service if the elapsed time method is selected)).

Waiver of conditions for Participants NOT employed on the last day of the Plan Year. If b.1., 2., 3., or 5. is selected, Participants who are not employed on the last day of the Plan Year in which one of the following events occur will be eligible to share in the allocations regardless of the above conditions (select all that apply; leave blank if none apply):

c. [X] Death
d. [X] Total and Permanent Disability
e. [X] Termination of employment on or after Normal Retirement Age
   1. [X] or Early Retirement Date

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Conditions based on period other than Plan Year. The allocation conditions above will be applied based on the Plan Year unless otherwise selected below. If selected, the above provisions will be applied by substituting the term Plan Year with the specified period (e.g., if Plan Year quarter is selected below and the allocation condition is 250 Hours of Service per quarter, enter 250 hours (not 1000) at b.8. above).

f. [ ] The Plan Year quarter.
g. [ ] Payroll period.
h. [ ] Other: _____ (must be definitely determinable and not subject to Employer discretion and may not be longer than a twelve month period).

29. FORFEITURES (Plan Sections 1.21 and 4.3(e))

Forfeitures of Employer contributions other than matching contributions will be:

a. [ ] added to the Employer contribution and allocated in the same manner
b. [X] used to reduce any Employer contribution
c. [ ] allocated to all Participants eligible to share in the allocations of Employer contributions or Forfeitures in the same proportion that each Participant's Compensation for the Plan Year bears to the Compensation of all Participants for such year
d. [ ] other: _____ (describe the treatment of Forfeitures in a manner that is definitely determinable and not subject to Employer discretion; e.g., Forfeitures attributable to transferred balances from Plan X are allocated as additional discretionary contributions only to former Plan X Participants)

Forfeitures of Employer matching contributions will be:

e. [X] N/A. Same as above or no Employer matching contributions.
f. [ ] used to reduce the Employer matching contribution.
g. [ ] used to reduce any Employer contribution.
h. [ ] other: _____ (describe the treatment of Forfeitures in a manner that is definitely determinable and not subject to Employer discretion; e.g., Forfeitures attributable to transferred balances from Plan X are allocated as additional discretionary contributions only to former Plan X Participants)

30. ALLOCATION OF EARNINGS (Plan Section 4.3(c))

Allocation of earnings with respect to amounts which are not subject to Participant investment direction and which are contributed to the Plan after the previous Valuation Date will be determined:

a. [X] N/A. (all assets in the Plan are subject to Participant investment direction)
b. [ ] by using a weighted average based on the amount of time that has passed between the date a contribution or distribution is made and the prior Valuation Date
c. [ ] by treating one-half of all such contributions as being a part of the Participant's nonsegregated Account balance as of the previous Valuation Date
d. [ ] by using the method specified in Plan Section 4.3(c) (balance forward method)
e. [ ] other: _____ (must be a definite predetermined formula)

31. MANDATORY EMPLOYEE CONTRIBUTIONS (Plan Section 4.8) (skip if mandatory Employee contributions NOT selected at Question 11.d.)

a. [ ] An Eligible Employee must contribute to the Plan _____% (not to exceed 25%) of Compensation.
b. [ ] An Eligible Employee must, prior to his or her first Entry Date, make a one-time irrevocable election to contribute to the Plan from _____% (not less than 1%) to _____% (not to exceed 25%) of Compensation.
c. [ ] Other: _____ (must be definitely determinable)

Employer pick-up contribution. The mandatory Employee contribution is "picked up" by the Employer under Code §414(h)(2) unless elected below.

d. [ ] The mandatory Employee contribution is not "picked-up" by the Employer.

32. AFTER-TAX VOLUNTARY EMPLOYEE CONTRIBUTIONS (Plan Section 4.9) (skip if after-tax voluntary Employee contributions NOT selected at Question 11.e.)

Matching after-tax voluntary Employee contributions. There are no Employer matching contributions on after-tax voluntary Employee contributions unless elected below.

a. [ ] After-tax voluntary Employee contributions are considered elective deferrals for purposes of applying any matching contributions under the Plan.

DISTRIBUTIONS

33. FORM OF DISTRIBUTIONS (Plan Sections 6.5 and 6.6)

Distributions under the Plan may be made in (select all that apply; must select at least one):

a. [X] lump-sums
b. [ ] substantially equal installments
c. [ ] partial withdrawals, provided the minimum withdrawal is $_____ (leave blank if no minimum)

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d. [X] partial withdrawals or installments are only permitted for Participants or Beneficiaries who must receive required minimum distributions under Code §401(a)(9) except for the following (e.g., partial is not permitted for death benefits; leave blank if no exceptions):
   1. [ ] _____

e. [X] annuity: Annuity Purchase (describe the form of annuity or annuities)

f. [ ] other: _____ (must be definitely determinable and not subject to Employer discretion)

NOTE: Regardless of the above, a Participant is not required to request a withdrawal of his or her total Account for an in-service distribution, a hardship distribution, or a distribution from the Participant's Rollover Account.

Cash or property. Distributions may be made in:

g. [X] cash only, except for (select all that apply; leave blank if none apply):
   1. [ ] insurance Contracts
   2. [ ] annuity Contracts
   3. [ ] Participant loans

h. [ ] cash or property, except that the following limitation(s) apply: (leave blank if there are no limitations on property distributions):
   1. [ ] _____ (must be definitely determinable and not subject to Employer discretion)

34. CONDITIONS FOR DISTRIBUTIONS UPON SEVERANCE OF EMPLOYMENT. Distributions upon severance of employment pursuant to Plan Section 6.4(a) will not be made unless the following conditions have been satisfied:

A. **Accounts in excess of $5,000**

a. [X] Distributions may be made as soon as administratively feasible following severance of employment.

b. [ ] Distributions may be made as soon as administratively feasible after the last day of the Plan Year coincident with or next following severance of employment.

c. [ ] Distributions may be made as soon as administratively feasible after the last day of the Plan Year quarter coincident with or next following severance of employment.

d. [ ] Distributions may be made as soon as administratively feasible after the Valuation Date coincident with or next following severance of employment.

e. [ ] Distributions may be made as soon as administratively feasible after _____ months have elapsed following severance of employment.

f. [ ] No distributions may be made until a Participant has reached Early or Normal Retirement Date.

g. [ ] Other: _____ (must be objective conditions which are ascertainable and may not exceed the limits of Code §401(a)(14) as set forth in Plan Section 6.7)

B. **Accounts of $5,000 or less**

h. [X] Same as above

i. [ ] Distributions may be made as soon as administratively feasible following severance of employment.

j. [ ] Distributions may be made as soon as administratively feasible after the last day of the Plan Year coincident with or next following severance of employment.

k. [ ] Other: _____ (must be objective conditions which are ascertainable and may not exceed the limits of Code §401(a)(14) as set forth in Plan Section 6.7)

C. **Timing after initial distributable event.** If a distribution is not made in accordance with the above provisions upon the occurrence of the distributable event, then a Participant may elect a subsequent distribution at any time after the time the amount was first distributable (assuming the amount is still distributable), unless otherwise selected below (may not be selected with 34.f. and 34.h.):

l. [ ] Other: _____ (e.g., a subsequent distribution request may only be made in accordance with l. above (i.e., the last day of another Plan Year); must be objective conditions which are ascertainable and may not exceed the limits of Code §401(a)(14) as set forth in Plan Section 6.7)

D. **Participant consent (i.e., involuntary cash-outs).** Should Vested Account balances less than a certain dollar threshold be automatically distributed without Participant consent (mandatory distributions)?

NOTE: The Plan provides that distributions of amounts of $5,000 or less are only paid as lump-sums.

m. [X] No, Participant consent is required for all distributions.

n. [ ] Yes, Participant consent is required only if the distribution is over:
   1. [ ] $5,000
   2. [ ] $1,000
   3. [ ] $_____ (less than $1,000)

   NOTE: If 2. or 3. is selected, rollovers will be included in determining the threshold for Participant consent.

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Automatic IRA rollover. With respect to mandatory distributions of amounts that are $1,000 or less, if a Participant makes no election, the amount will be distributed as a lump-sum unless selected below.

4. [ ] If a Participant makes no election, then the amount will be automatically rolled over to an IRA provided the amount is at least $_____ (e.g., $200).

E. **Rollovers in determination of $5,000 threshold.** Unless otherwise elected below, amounts attributable to rollover contributions (if any) will be **included** in determining the $5,000 threshold for timing of distributions, form of distributions, or consent rules.

o. [ ] Exclude rollovers (rollover contributions will be **excluded** in determining the $5,000 threshold)

NOTE: Regardless of the above election, if the Participant consent threshold is $1,000 or less, then the Administrator must include amounts attributable to rollovers for such purpose. In such case, an election to exclude rollovers above will apply for purposes of the timing and form of distributions.

35. DISTRIBUTIONS UPON DEATH (Plan Section 6.8(b)(2))

Distributions upon the death of a Participant prior to the "required beginning date" will:

a. [X] be made pursuant to the election of the Participant or "designated Beneficiary"

b. [ ] begin within 1 year of death for a "designated Beneficiary" and be payable over the life (or over a period not exceeding the "life expectancy") of such Beneficiary, except that if the "designated Beneficiary" is the Participant's Spouse, begin prior to December 31st of the year in which the Participant would have attained age 70 1/2

c. [ ] be made within 5 (or if lesser _____) years of death for all Beneficiaries

d. [ ] be made within 5 (or if lesser _____) years of death for all Beneficiaries, except that if the "designated Beneficiary" is the Participant's Spouse, begin prior to December 31st of the year in which the Participant would have attained age 70 1/2 and be payable over the life (or over a period not exceeding the "life expectancy") of such "surviving Spouse"

NOTE: The elections above must be coordinated with the Form of distributions (e.g., if the Plan only permits lump-sum distributions, then options a., b. and d. would not be applicable).

36. OTHER PERMITTED DISTRIBUTIONS (select all that apply; leave blank if none apply)

A. IN-SERVICE DISTRIBUTIONS (Plan Section 6.11)

In-service distributions will NOT be allowed (except as otherwise permitted under the Plan without regard to this provision) unless selected below (if applicable, answer a. - e.; leave blank if not applicable):

a. [X] In-service distributions may be made to a Participant who has not separated from service provided the following has been satisfied:

1. [X] Age. The Participant has reached:

a. [ ] Normal Retirement Age

b. [ ] age 62

c. [X] age 70 1/2 (may not be earlier than age 62)

Special effective date (may be left blank if same as Plan or Restatement Effective Date)

d. [ ] _____ (if this is a PPA restatement and the provisions were effective prior to the Restatement Effective Date, then enter the date such provisions were first effective; may not be earlier than the first day of the Plan Year beginning in 2007)

Account restrictions. In-service distributions are permitted from the following Participant Accounts:

b. [X] all Accounts

c. [ ] only from the following Accounts (select one or more):

1. [ ] Account attributable to Employer matching contributions

2. [ ] Account attributable to Employer contributions other than matching contributions

3. [ ] Rollover Account

4. [ ] Transfer Account

5. [ ] Other: _____ (specify Account(s) and conditions in a manner that satisfies the definitely determinable requirement under Regulations §1.401-1(b) and is not subject to Employer discretion)

Limitations. The following limitations apply to in-service distributions:

d. [ ] N/A (no additional limitations)

e. [X] Additional limitations (select one or more):

1. [ ] The minimum amount of a distribution is $_____.

2. [ ] No more than _____ distribution(s) may be made to a Participant during a Plan Year.

3. [X] Distributions may only be made from Accounts which are fully Vested.

4. [X] In-service distributions may be made subject to the following provisions: For Distributions occurring the later of: (1) on or after January 1, 1998, (2) effective date of the plan, (3) the effective date of the first fee agreement with Nationwide Life Insurance Company services (or its predecessor after the date such predecessor was acquired by Nationwide Life Insurance Company); age 70 1/2 and any election by a Participant to receive a distribution pursuant to this Section shall constitute a Required Minimum Distribution under Section 6.8 of the Plan. (must satisfy the definitely determinable requirement under Regulations §1.401-1(b) and not be subject to Employer discretion).

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37. HEART ACT PROVISIONS (Plan Section 6.17)
Continued benefit accruals.
a. [X] Continued benefit accruals will NOT apply
b. [ ] Continued benefit accruals will apply

Special effective date. If this is a PPA restatement and the provision applied other than as of the first day of the 2007 Plan Year, then enter the date such provision was first effective: (leave blank if not applicable)
c. [ ] _____ (may not be earlier than the first day of the 2007 Plan Year)

Distributions for deemed severance of employment
d. [X] The Plan does NOT permit distributions for deemed severance of employment
e. [ ] The Plan permits distributions for deemed severance of employment
Special effective date (may be left blank if same as Plan or Restatement Effective Date)
1. [ ] _____ (if this is a PPA restatement and the provisions were effective prior to the Restatement Effective Date, then enter the date such provisions were first effective; may not be earlier than January 1, 2007)

MISCELLANEOUS

38. LOANS TO PARTICIPANTS (Plan Section 7.6)
a. [ ] New loans are NOT permitted.
b. [X] New loans are permitted.

NOTE: Regardless of whether new loans are permitted, if the Plan permits rollovers, then the Administrator may, in a uniform manner, accept rollovers of loans into this Plan.

39. ROLLOVERS (Plan Section 4.6) (skip if rollover contributions are NOT selected at 11.f.)
Eligibility. Rollovers may be accepted from all Participants who are Employees as well as the following (select all that apply; leave blank if not applicable):
a. [X] Any Eligible Employee, even prior to meeting eligibility conditions to be a Participant
b. [ ] Participants who are Former Employees

Distributions. When may distributions be made from a Participant's Rollover Account?
c. [X] At any time
d. [ ] Only when the Participant is otherwise entitled to a distribution under the Plan

PPA TRANSITION RULES

The following questions only apply if this is a PPA restatement (i.e., Question 5.b.1. is selected). If this is not a PPA restatement, then this Plan will not be considered an individually designed plan merely because the following questions are deleted from the Adoption Agreement.

NOTE: The following provisions are designed to be left unanswered if the selections do not apply to the Plan.

40. WRERA - RMD WAIVERS FOR 2009 (Plan Section 6.8(f))
Suspension/continuation of RMDs. Unless otherwise elected below, required minimum distributions (RMDs) for 2009 were suspended unless a Participant or Beneficiary elected to receive such distributions:
a. [ ] RMDs for 2009 were suspended for any Participant or Beneficiary who was scheduled to receive his/her first RMD for 2009 or who did not make a continuing election prior to 2009 to receive his/her RMD (unless the Participant or Beneficiary made an election to receive such distribution). RMDs for 2009 were continued for any Participant or Beneficiary who had made a continuing election to receive an RMD prior to 2009 (unless the Participant or Beneficiary made an election to suspend such distribution).
b. [ ] RMDs continued unless otherwise elected by a Participant or Beneficiary.
c. [ ] RMDs continued in accordance with the terms of the Plan (i.e., no election available to Participants or Beneficiaries).
d. [ ] Other: _____

Direct rollovers. The Plan also treated the following as "eligible rollover distributions" in 2009 (If no election is made, then a "direct rollover" was only offered for "2009 RMDs"):
e. [ ] "2009 RMDs" and "Extended 2009 RMDs."
f. [ ] "2009 RMDs" but only if paid with an additional amount that is an "eligible rollover distribution" without regard to Code §401(a)(9)(H).

41. NON-SPOUSAL ROLLOVERS (Plan Section 6.14(d)). Non-spousal rollovers are permitted effective for distributions after December 31, 2006 unless an alternative effective date is selected at a. below:
a. [ ] Non-spousal rollovers are allowed effective _____ (may not be earlier than January 1, 2007 and not later than January 1, 2010; the Plan already provides for non-spousal rollovers effective as of January 1, 2010)

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The adopting Employer may rely on an advisory letter issued by the Internal Revenue Service as evidence that the Plan is qualified under Code §401 only to the extent provided in Rev. Proc. 2011-49 or subsequent guidance.

The Employer may not rely on the advisory letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the advisory letter issued with respect to the Plan and in Rev. Proc. 2011-49 or subsequent guidance. In order to have reliance in such circumstances or with respect to such qualification requirements, application for a determination letter must be made to Employee Plans Determinations of the Internal Revenue Service.

This Adoption Agreement may be used only in conjunction with the Volume Submitter basic Plan document #09. This Adoption Agreement and the basic Plan document will together be known as Nationwide Financial Services, Inc. Governmental Volume Submitter Money Purchase Plan #09-002.

The adoption of this Plan, its qualification by the IRS, and the related tax consequences are the responsibility of the Employer and its independent tax and legal advisors.

Nationwide Financial Services, Inc. will notify the Employer of any amendments made to the Plan or of the discontinuance or abandonment of the Plan. Furthermore, in order to be eligible to receive such notification, the Employer agrees to notify Nationwide Financial Services, Inc. of any change in address. In addition, this Plan is provided to the Employer either in connection with investment in a product or pursuant to a contract or other arrangement for products and/or services. Upon cessation of such investment in a product or cessation of such contract or arrangement, as applicable, the Employer is no longer considered to be an adopter of this Plan and Nationwide Financial Services, Inc. no longer has any obligations to the Employer that relate to the adoption of this Plan.

With regard to any questions regarding the provisions of the Plan, adoption of the Plan, or the effect of an advisory letter from the IRS, call or write (this information must be completed by the sponsor of this Plan or its designated representative):

Name: Nationwide Retirement Solutions

Address: P.O. Box 182797

Columbus Ohio 43218

Telephone: (800) 321-7167

The Employer and Trustee (or Insurer) hereby cause this Plan to be executed on the date(s) specified below:

EMPLOYER: Raytown Parks & Recreation Department

By: _____ _____

DATE SIGNED

TRUSTEE (OR INSURER):

[ ] The signature of the Trustee or Insurer appears on a separate agreement or Contract,

OR (add additional Trustee signature lines as necessary)

Raytown Park Board

_____ _____

TRUSTEE OR INSURER DATE SIGNED

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APPENDIX A
SPECIAL EFFECTIVE DATES AND OTHER PERMITTED ELECTIONS

A. **Special effective dates** (leave blank if not applicable):

a. [ ] **Special effective date(s):** _____. For periods prior to the specified special effective date(s), the Plan terms in effect prior to its restatement under this Adoption Agreement will control for purposes of the designated provisions. A special effective date may not result in the delay of a Plan provision beyond the permissible effective date under any applicable law.

B. **Other permitted elections** (the following elections are optional):

a. [X] **No other permitted elections**

The following elections apply (select one or more):

b. [ ] **Deemed 125 compensation** (Plan Section 1.23). Deemed 125 compensation will be included in Compensation and 415 Compensation.

c. [ ] **Reemployed after five (5) 1-Year Breaks in Service ("rule of parity" provisions)** (Plan Section 3.5(d)). The "rule of parity" provisions in Plan Section 3.5(d) will apply for (select one or both):
1. [ ] eligibility purposes
2. [ ] vesting purposes

d. [ ] **Beneficiary if no beneficiary elected by Participant** (Plan Section 6.2(e)). In the event no valid designation of Beneficiary exists, then in lieu of the order set forth in Plan Section 6.2(e), the following order of priority will be used: _____ (specify an order of beneficiaries; e.g., children per stirpes, parents, and then step-children).

e. [ ] **Common, collective or pooled trust funds** (Plan Sections 7.2(c)(5) and/or 7.3(b)(6)). The name(s) of the common, collective or pooled trust funds available under the Plan is (are): _____.

f. [ ] **Limitation Year** (Plan Section 1.29). The Limitation Year for Code §415 purposes will be _____ (must be a consecutive twelve month period) instead of the "determination period" for Compensation.

g. [ ] **415 Limits when 2 defined contribution plans are maintained** (Plan Section 4.4). If any Participant is covered under another qualified defined contribution plan maintained by the Employer or an Affiliated Employer, or if the Employer or an Affiliated Employer maintains a welfare benefit fund, as defined in Code §419(e), or an individual medical account, as defined in Code §415(l)(2), under which amounts are treated as "annual additions" with respect to any Participant in this Plan, then the provisions of Plan Section 4.4(b) will apply unless otherwise specified below:
1. [ ] Specify, in a manner that precludes Employer discretion, the method under which the plans will limit total "annual additions" to the "maximum permissible amount" and will properly reduce any "excess amounts":
_____.

h. [ ] **Recognition of Service with other employers** (Plan Sections 1.39 and 1.54). Service with the following employers (in addition to those specified at Question 15) will be recognized as follows (select one or more):

		Eligibility	Vesting	Contribution Allocation
1.	[ ] Employer name: _____	a. [ ]	b. [ ]	c. [ ]
2.	[ ] Employer name: _____	a. [ ]	b. [ ]	c. [ ]
3.	[ ] Employer name: _____	a. [ ]	b. [ ]	c. [ ]
4.	[ ] Employer name: _____	a. [ ]	b. [ ]	c. [ ]
5.	[ ] Employer name: _____	a. [ ]	b. [ ]	c. [ ]
6.	[ ] Employer name: _____	a. [ ]	b. [ ]	c. [ ]
Limitations				
7.	[ ] The following provisions or limitations apply with respect to the recognition of prior service: _____ (e.g., credit service with X only on/following 1/1/13)	a. [ ]	b. [ ]	c. [ ]

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i. [ ] **Other vesting provisions.** The following vesting provisions apply to the Plan (select one or more):

1. [ ] **Special vesting provisions.** The following special provisions apply to the vesting provisions of the Plan: _____ (must be definitely determinable and satisfy the parameters set forth at Question 17)
2. [ ] **Pre-amendment vesting schedule.** (Plan Section 6.4(b)). If the vesting schedule has been amended and a different vesting schedule other than the schedule at Question 17 applies to any Participants, then the following provisions apply (must select one of a. – d. AND complete e.):

Applicable Participants. The vesting schedules in Question 17 only apply to:

a. [ ] Participants who are Employees as of _____ (enter date).
b. [ ] Participants in the Plan who have an Hour of Service on or after _____ (enter date).
c. [ ] Participants (even if not an Employee) in the Plan on or after _____ (enter date).
d. [ ] Other: _____ (e.g., Participants in division A)

Vesting schedule

e. The schedule that applies to Participants not subject to the vesting schedule in Question 17 is:

Years (or Periods) of Service	Percentage
_____	_____%
_____	_____%
_____	_____%
_____	_____%
_____	_____%
_____	_____%

j. [ ] **Minimum distribution transitional rules** (Plan Section 6.8(e)(5))

NOTE: This Section does not apply to (1) a new Plan, (2) an amendment or restatement of an existing Plan that never contained the provisions of Code §401(a)(9) as in effect prior to the amendments made by the Small Business Job Protection Act of 1996 (SBJPA), or (3) a Plan where the transition rules below do not affect any current Participants.

The "required beginning date" for a Participant is:

1. [ ] April 1st of the calendar year following the year in which the Participant attains age 70 1/2. (pre-SBJPA rules continue to apply)
2. [ ] April 1st of the calendar year following the later of the year in which the Participant attains age 70 1/2 or retires (the post-SBJPA rules), with the following exceptions (select one or both; leave blank if both applied effective as of January 1, 1996):
   a. [ ] A Participant who was already receiving required minimum distributions under the pre-SBJPA rules as of _____ (may not be earlier than January 1, 1996) was allowed to stop receiving distributions and have them recommence in accordance with the post-SBJPA rules. Upon the recommencement of distributions, if the Plan permits annuities as a form of distribution then the following apply:
      1. [ ] N/A (annuity distributions are not permitted)
      2. [ ] Upon the recommencement of distributions, the original Annuity Starting Date will be retained.
      3. [ ] Upon the recommencement of distributions, a new Annuity Starting Date is created.
   b. [ ] A Participant who had not begun receiving required minimum distributions as of _____ (may not be earlier than January 1, 1996) may elect to defer commencement of distributions until retirement. The option to defer the commencement of distributions (i.e., to elect to receive in-service distributions upon attainment of age 70 1/2) applies to all such Participants unless selected below:
      1. [ ] The in-service distribution option was eliminated with respect to Participants who attained age 70 1/2 in or after the calendar year that began after the later of (1) December 31, 1998, or (2) the adoption date of the restatement to bring the Plan into compliance with the SBJPA.

k. [ ] **Other spousal provisions** (select one or more)

1. [ ] **Definition of Spouse.** The term Spouse includes a spouse under federal law as well as the following: _____.
2. [ ] **Automatic revocation of spousal designation** (Plan Section 6.2(f)). The automatic revocation of a spousal Beneficiary designation in the case of divorce does not apply.
3. [ ] **Timing of QDRO payment.** A distribution to an Alternate Payee shall not be permitted prior to the time a Participant would be entitled to a distribution.

l. [ ] **Applicable law.** Instead of using the applicable laws set forth in Plan Section 9.4(a), the Plan will be governed by the laws of: _____

m. [ ] **Total and Permanent Disability.** Instead of the definition at Plan Section 1.49, Total and Permanent Disability means: _____ (must be definitely determinable).

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ADMINISTRATIVE PROCEDURES

The following are optional administrative provisions. The Administrator may implement procedures that override any elections in this Section without a formal Plan amendment. In addition, modifications to these procedures will not affect an Employer's reliance on the Plan.

A. **Loan Limitations.** (complete only if loans to Participants are permitted; leave blank if none apply)
   a. [X] Limitations (select one or more):
      1. [X] Loans will be treated as Participant directed investments.
      2. [ ] Loans will only be made for hardship or financial necessity as specified below (select i. or ii.)
         a. [ ] hardship reasons specified in Plan Section 6.12
         b. [ ] financial necessity (as defined in the loan program).
      3. [X] The minimum loan will be $_1,000_.
      4. [X] A Participant may only have _1_ (e.g., one (1)) loan(s) outstanding at any time.
      5. [X] All outstanding loan balances will become due and payable in their entirety upon the occurrence of a distributable event (other than satisfaction of the conditions for an in-service distribution (including a hardship distribution), if applicable).
      6. [ ] **Account restrictions.** Loans will only be permitted from the following Participant Accounts (select all that apply or leave blank if no limitations apply):
         a. [ ] Account(s) attributable to Employer matching contributions
         b. [ ] Account attributable to Employer contributions other than matching contributions
         c. [ ] Rollover Account
         d. [ ] Transfer Account
         e. [ ] Other: _____

         AND, if loans are restricted to certain accounts, the limitations of Code §72(p) will be applied:
         f. [ ] by determining the limits by only considering the restricted accounts.
         g. [ ] by determining the limits taking into account a Participant's entire interest in the Plan.

   Additional Loan Provisions (select all that apply; leave blank if none apply)
   b. [X] **Loan payments.** Loans are repaid by (if left blank, then payroll deduction applies unless Participant is not subject to payroll (e.g., partner who only has a draw)):
      1. [X] payroll deduction
      2. [ ] ACH (Automated Clearing House)
      3. [ ] check
         a. [ ] Only for prepayment
   c. [X] **Interest rate.** Loans will be granted at the following interest rate (if left blank, then 3. below applies):
      1. [X] _1_ percentage points over the prime interest rate
      2. [ ] _____%
      3. [ ] the Administrator establishes the rate at the time the loan is made
   d. [ ] **Refinancing.** Loan refinancing is allowed.

B. **Life Insurance.** (Plan Section 7.5)
   a. [X] Life insurance may not be purchased.
   b. [ ] Life insurance may be purchased...
      1. [ ] at the option of the Administrator
      2. [ ] at the option of the Participant

      Limitations
      3. [ ] N/A (no limitations)
      4. [ ] The purchase of initial or additional life insurance will be subject to the following limitations (select one or more):
         a. [ ] Each initial Contract will have a minimum face amount of $_____.
         b. [ ] Each additional Contract will have a minimum face amount of $_____.
         c. [ ] The Participant has completed _____ Years (or Periods) of Service.
         d. [ ] The Participant has completed _____ Years (or Periods) of Service while a Participant in the Plan.
         e. [ ] The Participant is under age _____ on the Contract issue date.
         f. [ ] The maximum amount of all Contracts on behalf of a Participant may not exceed $_____.
         g. [ ] The maximum face amount of any life insurance Contract will be $_____.

C. **Plan Expenses.** Will the Plan assess against an individual Participant's Account certain Plan expenses that are incurred by, or are attributable to, a particular Participant based on use of a particular Plan service?
   a. [ ] No
   b. [X] Yes

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D. **Directed investments**
   a. [ ] Participant directed investments are NOT permitted.
   b. [X] Participant directed investments are permitted from the following Participant Accounts:
      1. [X] all Accounts
      2. [ ] only from the following Accounts (select one or more):
         a. [ ] Account attributable to Employer contributions
         b. [ ] Rollover Account
         c. [ ] Transfer Account
         d. [ ] Other: _____ (specify Account(s) and conditions in a manner that is definitely determinable and not subject to Employer discretion)

E. **Rollover Limitations.** Will the Plan accept rollover contributions and/or direct rollovers from the sources specified below?
   a. [ ] No, Administrator determines in operation which sources will be accepted.
   b. [X] Yes

   Rollover sources. Indicate the sources of rollovers that will be accepted (select one or more)

   1. [X] **Direct Rollovers.** The Plan will accept a direct rollover of an eligible rollover distribution from (select one or more):
      a. [X] a qualified plan described in Code §401(a) (including a 401(k) plan, profit sharing plan, defined benefit plan, stock bonus plan and money purchase plan), excluding after-tax employee contributions
      b. [ ] a qualified plan described in Code §401(a) (including a 401(k) plan, profit sharing plan, defined benefit plan, stock bonus plan and money purchase plan), including after-tax employee contributions
      c. [X] a plan described in Code §403(a) (an annuity plan), excluding after-tax employee contributions
      d. [ ] a plan described in Code §403(a) (an annuity plan), including after-tax employee contributions
      e. [X] a plan described in Code §403(b) (a tax-sheltered annuity), excluding after-tax employee contributions
      f. [ ] a plan described in Code §403(b) (a tax-sheltered annuity), including after-tax employee contributions
      g. [X] a plan described in Code §457(b) (eligible deferred compensation plan)

      Direct Rollovers of Participant Loan. The Plan will NOT accept a direct rollover of a Participant loan from another plan unless selected below (leave blank if default applies)
      h. [ ] The Plan will accept a direct rollover of a Participant loan
      i. [ ] The Plan will only accept a direct rollover of a Participant loan only in the following situation(s): _____ (e.g., only from Participants who were employees of an acquired organization).

   2. [X] **Participant Rollover Contributions from Other Plans (i.e., not via a direct plan-to-plan transfer).** The Plan will accept a contribution of an eligible rollover distribution (select one or more):
      a. [X] a qualified plan described in Code §401(a) (including a 401(k) plan, profit sharing plan, defined benefit plan, stock bonus plan and money purchase plan)
      b. [X] a plan described in Code §403(a) (an annuity plan)
      c. [X] a plan described in Code §403(b) (a tax-sheltered annuity)
      d. [X] a governmental plan described in Code §457(b) (eligible deferred compensation plan)
   3. [X] **Participant Rollover Contributions from IRAs:** The Plan will accept a rollover contribution of the portion of a distribution from a traditional IRA that is eligible to be rolled over and would otherwise be includible in gross income. Rollovers from Roth IRAs or a Coverdell Education Savings Account (formerly known as an Education IRA) are not permitted because they are not traditional IRAs. A rollover from a SIMPLE IRA is allowed if the amounts are rolled over after the individual has been in the SIMPLE IRA for at least two years.

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