

Auburn School Committee  
**Regular Meeting Agenda**  
August 22, 2018 **7:00 PM**

**I. Call to Order /Pledge of Allegiance**

- A. Introductions
- B. Communication

**II. Consent Agenda**

- A. Approval of Agenda
- B. Approval of Minutes for August 1, 2018
- C. Certificated Contract Nominations

The Superintendent recommends the following certificated contract renewals pending appropriate certification and/or license:

- 1. Stephanie Doucette, Grade 1 Teacher (1/2 time, one year position) - Washburn
- 2. Kathryn Dodge, Librarian - AMS
- 3. Sarah LaPointe, Grade 4 Teacher - Sherwood Heights
- 4. Celeste Daly, Special Ed Teacher - Park Avenue
- 5. Linda Copas, Special Ed Teacher - Park Avenue
- 6. Pamela Gates, Math Teacher - ELHS

\_\_\_\_\_ Moved to approve the Consent Agenda.

\_\_\_\_\_ Seconded

\_\_\_\_\_ Motion passed/defeated \_\_\_\_\_ to \_\_\_\_\_ approve the Consent Agenda.

**III. Public Participation**

The School Committee asks the Public to remember our System-Wide Code of Conduct and the six core values of Respect, Honesty, Courage, Compassion, Fairness, and Responsibility while directly addressing the group. Our policy JIC states that we expect people to 'Treat others as you would like to be treated, Use language that is appropriate and kind, and be truthful and forthright in speech and actions.' Per our policy, BEDH - Public Participation at School Committee Meetings: Citizens may comment on any general topics related to the school system during this portion of the agenda. Comments related to specific agenda items may be held until the appropriate time. Please be succinct and speak once for less than three minutes. Other limitations may be necessary. The School Committee may respond to your concerns at a later date by answering through the administration or by placing the item on a future agenda. It is requested that comments related to specific personnel be channeled privately to the appropriate administrator.

**IV. Student Information**

**V. Superintendent Report.**

- A. Planning and Development

School Committee will review the Educational Specifications for the New ELHS.

- B. Business

- 1. Building Committee Recommendation for New ELHS Site Selection

\_\_\_\_\_ Moved to approve the Building Committee Recommendation for the New ELHS Site Selection as presented.

\_\_\_\_\_ Seconded

\_\_\_\_\_ Motion passed/defeated \_\_\_\_\_ to \_\_\_\_\_ approve the Building Committee Recommendation for the New ELHS Site Selection as presented.

- 2. Policy - First Reading

The Assistant Superintendent will present the following revised policy for approval of first reading:

- JJIA - Eligibility for Participation in Extracurricular Activities

\_\_\_\_\_ Moved to approve the First Reading of the above listed policy as presented.

\_\_\_\_\_ Seconded

\_\_\_\_\_ Motion passed/defeated \_\_\_\_\_ to \_\_\_\_\_ approve the First Reading of the above listed policy as presented.

### 3. Procedure

The Assistant Superintendent will present the following procedure for endorsement:

- JJJ-R - Co-curricular Activities Eligibility Procedures

\_\_\_\_\_ Moved to endorse the deletion of the above listed procedure as presented.

\_\_\_\_\_ Seconded

\_\_\_\_\_ Motion passed/defeated \_\_\_\_\_ to \_\_\_\_\_ endorse the deletion of the above listed procedure as presented.

### 4. Flexible Spending Plan for Employees who work September through August

The Business Manager will present information about the Flexible Spending Plan for employees who work September through August.

\_\_\_\_\_ Moved to approve the Flexible Spending Plan as presented and authorize the Superintendent and Business Manager to execute and deliver to the Administrator of the Plan one or more counterparts of the plan.

\_\_\_\_\_ Seconded

\_\_\_\_\_ Motion passed/defeated \_\_\_\_\_ to \_\_\_\_\_ approve the Flexible Spending Plan as presented and authorize the Superintendent and Business Manager to execute and deliver to the Administrator of the Plan one or more counterparts of the plan.

### 5. Finance Report - June 2018

The Finance Subcommittee will present the Finance Report for June 2018.

\_\_\_\_\_ Moved to approve the Finance Report for June 2018 as presented.

\_\_\_\_\_ Seconded

\_\_\_\_\_ Motion passed/defeated \_\_\_\_\_ to \_\_\_\_\_ the Finance Report for June 2018 as presented.

## VI. Information / Committee Reports

STANDING COMMITTEES	
Finance Subcommittee-B. Hayes, F. Fontaine	Policy Subcommittee-T. Kendall, B. Mennealy

  

SUBCOMMITTEES	
City Council Update-A. Fournier	Wellness Subcommittee-F. Fontaine, J. Scrivner
Communications Subcommittee-TBD	Audit Subcommittee-B. Hayes, F. Fontaine
Curriculum Subcommittee-P. Gautier	Transportation Appeals-D. Poisson, J. Scrivner
Community Learning Center-P. Gautier	SHARECenter-P. Gautier
New ELHS Building Committee-T. Kendall	Negotiations - T. Kendall, B. Hayes

## VII. Upcoming Meeting

- New ELHS Presentation and Straw Poll - September 5, 2018, 5:30 PM at AMS
- Regular School Committee Meeting -September 5, 2018, **7:30 PM**
- Regular School Committee Meeting -September 19, 2018, 7:00 PM

## VIII. Future Agenda Items and Request for Information

**IX. Executive Session - To discuss contract negotiations pursuant to MRSA 405(6) D**

If the School Committee makes a motion to enter executive session, the precise nature of business to be considered will be indicated in the motion. The items, which may be discussed, by law, may include one or more of the following:

1. To discuss personnel.
2. To discuss or consider the suspension or expulsion of a student.
3. To discuss or consider the condition, acquisition, or the use of real or personal property only if premature disclosure would prejudice the competitive or bargaining of the body or agency.
4. To discuss labor contracts, proposals and/or meetings related to negotiations.
5. To consult with the School Committee's attorney concerning legal rights, pending litigation, and settlement offers, when premature public knowledge would give the School Committee substantial disadvantage.
6. To discuss records made, maintained, or received by the School Committee or department, of access is prohibited by statute.

**X. Adjournment**

\_\_\_\_\_ Moved to adjourn at \_\_\_\_\_ P.M.

\_\_\_\_\_ Seconded

\_\_\_\_\_ Motion passed/defeated \_\_\_\_\_ to \_\_\_\_\_ adjourn at \_\_\_\_\_ P.M.

AUBURN SCHOOL DEPARTMENT

AUBURN, MAINE

**REPORT OF REGULAR SESSION MEETING OF THE AUBURN SCHOOL COMMITTEE**

Auburn Hall

August 01, 2018

Members Present:      Ms. Faith Fontaine                      Mr. Thomas Kendall  
                                 Ms. Patricia Gautier                      Mr. Robert Mennealy  
                                 Ms. Alfreda Fournier                      Mr. Daniel Poisson  
                                 Ms. Bonnie Hayes

Others Present: Katherine Grondin, Superintendent

**I. CALL TO ORDER/PLEDGE OF ALLEGIANCE**

A. Introductions

Mr. Kendall called the meeting to order at 6:01 PM. He led the pledge of allegiance and members introduced themselves noting the ward they represent.

**II. CONSENT AGENDA**

A. Approval of Agenda

B. Approval of Minutes for July 25, 2018

C. Certificated Nominations

The Superintendent recommends the following certificated contracts pending appropriate certification and/or license:

a. Martin Bressler, Social Studies Teacher - AMS

It was moved by Ms. Hayes, seconded by Ms. Fontaine and voted unanimously to approve the Consent Agenda for tonight's meeting.

**III. UPCOMING MEETINGS**

August 22, 2018 at 7:00 pm

**IV. EXECUTIVE SESSION**

**V. ADJOURNMENT**

It was moved by Ms. Hayes seconded by Ms. Fournier and voted unanimously to adjourn from regular session at 6:15 PM. Members entered into a joint workshop session with the City Council and Harriman to discuss the new ELHS facility.

Attest, a true record,



Katherine Grondin, Secretary  
Superintendent of Schools

KG/rmw

## Eligibility for Participation in Extracurricular Activities

All students are encouraged to participation in the Auburn School Department's extracurricular activities. These activities offer students the opportunity to learn and practice skills; to compete in a variety of sports and other activities; to experience being part of a group or team; to develop character, positive attitudes and self-discipline; to demonstrate leadership and to realize personal accomplishments.

Participation in extracurricular activities is a privilege that carries with it responsibilities to self, classmates, school and community. Participation is entirely voluntary.

While the School Committee recognizes the importance of extracurricular activities to students, the schools and the community, it is the School Committee's intent to ensure that participation in extracurricular activities does not interfere with student learning and academic progress. It is the School Committee's intent to establish eligibility standards that support the well-being of students and the integrity of the schools' extracurricular programs.

### I. Academic Eligibility–High School

In order to participate in extracurricular activities (practices, scrimmages, competitions, exhibitions, performances or other activities):

- A. A student must be enrolled full-time in the Auburn school system. For high school students this means the student must be enrolled in courses equaling a minimum of six courses, unless an alternative schedule is approved by the Principal.
- B. To maintain eligibility, students must have passing grades in 6 courses with 4 being core courses. Students who participate in extracurricular activities will have their academic progress monitored at minimum approximately every two weeks (including semester grades) beginning with the second week of the school year or as the student begins participation in the activity.
- C. An academically ineligible student may regain eligibility by passing the course(s) in which he/she is deficient during summer school, special school sessions or options for alternative means of obtaining credit as provided by School Committee policy. All courses must be successfully completed prior to the start of the extracurricular activity the student plans to participate in during the school year.
- D. Students who become academically ineligible may practice and attend meetings but may not compete, perform, or travel with the team or group.
- E. Incoming freshmen are academically eligible upon entering Edward Little High School. The student's eligibility will be determined by his/her scores at progress checks.
- F. Eligibility of transfer students will be determined by the Principal and, for interscholastic activities, by the Principal and Athletic Director.

### II Academic Eligibility–Middle School

Academic eligibility for middle school students will be determined on an ongoing basis. Students must (be on pace in) demonstrate proficiency, a score of 3 or better, in Habit of Work scores in all classes to maintain eligibility. Students who are not (on pace) scoring a 3 or better will have one week to (return to pace) bring their Habits of Work scores to proficiency. A student who

fails to do so will be ineligible to participate in extracurricular activities until all (classes are on pace) Habit of Work scores are proficient.

### **III. Attendance Standards**

In order to perform, practice or compete in an extracurricular activity, a student must be in school at the beginning of the school day and remain until the end of the day. A student who is absent from school, arrives late, is dismissed early or misses any part of the school day may not participate unless the building principal/designee has approved the absence or dismissal in advance.

### **IV. Sports Physicals and Insurance**

Because of the relationship between athletics and student health and safety, a physical examination (“sports physical”) will be required before a student may try out or participate in interscholastic athletic activities. Students participating in athletics must have a sports physical not less frequently than once every two years.

During the time between required sports physicals, the student must submit a completed health information questionnaire. If, on the basis of information submitted there are questions as to whether the student should be allowed to participate, the school nurse will refer the student to his/her healthcare provider for further examination.

A student who suffers serious illness or injury must obtain “return to play” clearance from his/her healthcare provider before further participation in athletics is allowed.

All students must demonstrate evidence of health or accident insurance coverage before participating in athletic activities. If the student is not insured by a family insurance policy, accident insurance will be available through the School Department at the student’s expense.

### **V. Parent Permission for Student**

Before participating in the tryout or first practice, a student must provide his/her coach with: 1) a permission form signed by his/her parent/guardian; 2) a parent signed form acknowledging and accepting the risk of injury that may occur as a result of participation; and 3) a medical emergency card by which parents give their permission for the student to be treated by medical personnel in the event of an injury and includes proof of insurance.

### **VI. Conduct Standards**

The Superintendent/designee shall be responsible for enforcing eligibility standards prescribed in this policy. The Superintendent/designee may develop and implement conduct rules, including but not limited to those pertaining to tobacco, drugs and alcohol for student athletes and participants in other extracurricular activities so long as they are consistent with this and other School Committee policies.

Students participating in interscholastic athletics and other extracurricular activities shall be subject to all such conduct rules, and the consequences for violating them, as well as all other rules affecting the student body.

**VII. Maine Principals Association (MPA)**

High school students who participate in an interscholastic activity governed by the MPA must also comply with MPA eligibility standards.

**VIII. Notification of Policy**

The Superintendent/designee shall be responsible for notifying students and parents of the eligibility standards articulated in this policy through the student handbook, athletic handbook, parent and participant meetings and such other means as may be deemed appropriate.

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Adopted: May 17, 1995

Revised: May 22, 1996, August 5, 1998, December 4, 2002, February 16, 2011 (**Code Changed from JJJ to JJIA**), November 1, 2017, September 5, 2018

Cross Reference: JIC System-wide Student Code of Conduct

## **COCURRICULAR ACTIVITY ELIGIBILITY PROCEDURES**

### **Process for Acquiring Probationary Eligibility**

A student who is academically ineligible according to Edward Little High School's eligibility policy may apply for probationary eligibility through the Academic Assistance Plan (AAP) process. The Academic Assistance Plan will provide the student with a set of concrete actions (conditions) designed to improve academic performance while allowing the student to continue participation in desired school activities.

1. The student submits a request to the athletic director/administrator for involvement in the Academic Assistance Plan (AAP) process.
2. The student and the coach/advisor organize an AAP meeting and notify the following people: the director/administrator, the guidance counselor, and as appropriate, the parents, the teachers, and/or special personnel.
3. The AAP meeting will be attended by the student, the coach/advisor, the athletic director/administrator and other appropriate people. At the meeting:
  - A. An Academic Assistance Plan for the student will be collaboratively developed that both identifies and addresses the particular issues which led to his/her ineligibility. Final decisions are the responsibility of the athletic director/administrator.
  - B. An AAP contract will be completed and signed by the student, the coach/advisor, the athletic director/administrator, the parent, and the guidance counselor. Copies will be distributed to the appropriate people.
4. Upon completion of steps 1-3, the student will be allowed to participate in practices and rehearsals.
5. At mid quarter, after one week of ineligibility and the completion of steps 1-4, the student will be granted probationary eligibility and may then participate in performances and competitions. Students who are ineligible at the end of the fourth quarter may regain their eligibility by making up failed courses during summer school or by going through the probationary eligibility process in the fall.
6. Any student who is currently eligible has the opportunity to be involved with an AAP.

### **Monitoring Student's Compliance with AAP**

1. The student's eligibility will be monitored weekly for the duration of the eligibility period through the completion of the probationary eligibility verification form. The student will have this form signed by all of his/her teachers, the coach/advisor, and other special personnel. The student will then turn in the form to the athletic director/administrator for approval and signature. Copies will be sent to the parent/guardian and kept on file.
2. Compliance with the AAP contract will be determined by the athletic director/administrator:
  - A. A student's probationary eligibility will be valid as long as the student is meeting the conditions of the AAP.
  - B. A student who fails to meet the conditions of the AAP will be ineligible until the next regular determination of eligibility.

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Adopted: May 17, 1995

Revised: DELETED August 22, 2018



**AUBURN SCHOOL DEPARTMENT**

**9-1 SCHOOL YEAR EMPLOYEES**

**FLEXIBLE BENEFIT PLAN**

**SUMMARY PLAN DESCRIPTION**

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## XI SUMMARY

## **AUBURN SCHOOL DEPARTMENT**

### **9-1 SCHOOL YEAR EMPLOYEES**

#### **FLEXIBLE BENEFIT PLAN**

#### **INTRODUCTION**

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

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

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

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

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

#### **I ELIGIBILITY**

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

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

##### **2. What are the eligibility requirements for our Plan?**

You will be eligible to join the Plan as of your date of hire with us. Of course, if you were already a participant before this amendment, you will remain a participant.

##### **3. When is my entry date?**

You can join the Plan on the day you meet the eligibility requirements.

##### **4. Are there any employees who are not eligible?**

Yes, there are certain employees who are not eligible to join the Plan. They are:

Employees expected to work less than 17 hours per week.

##### **5. What must I do to enroll in the Plan?**

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

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

## **II OPERATION**

### **1. How does this Plan operate?**

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

## **III CONTRIBUTIONS**

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

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

### **2. What happens to contributions made to the Plan?**

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

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

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

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

### **4. When is the election period for our Plan?**

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

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

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

Marriage, divorce, death of a spouse, legal separation or annulment;

Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;

Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;

One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance; and

A change in the place of residence of you, your spouse or dependent that would lead to a change in status, such as moving out of a coverage area for insurance.

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

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

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

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

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

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

You may revoke your coverage under the employer's group health plan outside of our open enrollment period, if your employment status changes from working at least 30 hours per week to less than 30 hours. This is regardless of whether the reduction in hours has resulted in loss of eligibility. You must show intent to enroll in another health plan.

You may also revoke your coverage under our Employer sponsored group health plan if you are eligible to obtain coverage through the health exchanges.

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

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

### **IV BENEFITS**

#### **1. Health Flexible Spending Account**

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

Drug costs, including insulin, may be reimbursed.

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

The most that you can contribute to your Health Flexible Spending Account each Plan Year is \$2,650.

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

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

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

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

## **2. Dependent Care Flexible Spending Account**

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

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

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

You should make sure that the dependent care expenses you are currently paying for qualify under our Plan. We will also provide you with a debit or credit card to use to pay for dependent care expenses. The Administrator will provide you with further details.

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

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

## **3. Premium Expense Account**

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

Health care premiums under our insured group medical plan.

Dental insurance premiums.



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

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

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

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

## V BENEFIT PAYMENTS

### 1. When will I receive payments from my accounts?

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

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

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

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

### 3. Family and Medical Leave Act (FMLA)

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

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

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

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



**5. What happens if I terminate employment?**

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

- (a) You will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.
- (b) You will still be able to request reimbursement for qualifying dependent care expenses incurred during the remainder of the Plan Year from the balance remaining in your dependent care account at the time of termination of employment. However, no further salary redirection contributions will be made on your behalf after you terminate. You must submit claims within 90 days after the end of the Plan Year in which termination occurs.
- (c) For health benefit coverage and Health Flexible Spending Account coverage on termination of employment, please see the Article entitled "Continuation Coverage Rights Under COBRA." Upon your termination of employment, your participation in the Health Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit claims for health care expenses that were incurred before the end of the period for which payments to the Health Flexible Spending Account have already been made. Your further participation will be governed by "Continuation Coverage Rights Under COBRA."

**6. Will my Social Security benefits be affected?**

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

**VI  
HIGHLY COMPENSATED AND KEY EMPLOYEES**

**1. Do limitations apply to highly compensated employees?**

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

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

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

**VII  
PLAN ACCOUNTING**

**1. Periodic Statements**

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

**VIII  
GENERAL INFORMATION ABOUT OUR PLAN**

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

**1. General Plan Information**

Auburn School Department 9-1 School Year Employees Flexible Benefit Plan is the name of the Plan.

Your Employer has assigned Plan Number 501 to your Plan.

The provisions of your amended Plan become effective on September 01, 2018. Your Plan was originally effective on July 01, 2011.

Your Plan's records are maintained on a twelvemonth period of time. This is known as the Plan Year. The Plan Year begins on September 01 and ends on August 31.

## **2. Employer Information**

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

Auburn School Department 9-1 School Year Employees  
60 Court Street  
Auburn, Maine 04212

01-6000018

## **3. Plan Administrator Information**

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

Auburn School Department 9-1 School Year Employees  
60 Court Street  
Auburn, Maine 04212

207-784-6431

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

## **4. Service of Legal Process**

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

Auburn School Department 9-1 School Year Employees  
60 Court Street  
Auburn, Maine 04212

## **5. Type of Administration**

The type of Administration is Employer Administration.

## **6. Claims Submission**

Claims for expenses should be submitted to:

PayFlex Systems USA, Inc.

P.O. Box 981158  
El Paso, TX 79998-1158

# **IX ADDITIONAL PLAN INFORMATION**

## **1. Claims Process**

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

Claims that are insured will be handled in accordance with procedures contained in the insurance policies. All other general requests should be directed to the Administrator of our Plan. If a dependent care or medical expense claim under the Plan is denied in whole or in part, you or your beneficiary will receive written notification. The notification will include the reasons for the denial, with reference to the

specific provisions of the Plan on which the denial was based, a description of any additional information needed to process the claim and an explanation of the claims review procedure. Within 60 days after denial, you or your beneficiary may submit a written request for reconsideration of the denial to the Administrator.

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

## **X CONTINUATION COVERAGE RIGHTS UNDER COBRA**

Under federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), certain employees and their families covered under health benefits under this Plan will be entitled to the opportunity to elect a temporary extension of health coverage (called "COBRA continuation coverage") where coverage under the Plan would otherwise end. This notice is intended to inform Plan Participants and beneficiaries, in summary fashion, of their rights and obligations under the continuation coverage provisions of COBRA, as amended and reflected in final and proposed regulations published by the Department of the Treasury. This notice is intended to reflect the law and does not grant or take away any rights under the law.

The Plan Administrator or its designee is responsible for administering COBRA continuation coverage. Complete instructions on COBRA, as well as election forms and other information, will be provided by the Plan Administrator or its designee to Plan Participants who become Qualified Beneficiaries under COBRA. While the Plan itself is not a group health plan, it does provide health benefits. Whenever "Plan" is used in this section, it means any of the health benefits under this Plan including the Health Flexible Spending Account.

### **1. What is COBRA continuation coverage?**

COBRA continuation coverage is the temporary extension of group health plan coverage that must be offered to certain Plan Participants and their eligible family members (called "Qualified Beneficiaries") at group rates. The right to COBRA continuation coverage is triggered by the occurrence of a life event that results in the loss of coverage under the terms of the Plan (the "Qualifying Event"). The coverage must be identical to the coverage that the Qualified Beneficiary had immediately before the Qualifying Event, or if the coverage has been changed, the coverage must be identical to the coverage provided to similarly situated active employees who have not experienced a Qualifying Event (in other words, similarly situated nonCOBRA beneficiaries).

There may be other options available when you lose group health coverage. For example, you may be eligible to buy an individual plan through the Health Insurance Marketplace. By enrolling in coverage through the Marketplace, you may qualify for lower costs on your monthly premiums and lower out-of-pocket costs. Additionally, you may qualify for a 30-day special enrollment period for another group health plan for which you are eligible (such as a spouse's plan), even if that plan generally doesn't accept late enrollees.

### **2. Who can become a Qualified Beneficiary?**

In general, a Qualified Beneficiary can be:

- (a) Any individual who, on the day before a Qualifying Event, is covered under a Plan by virtue of being on that day either a covered Employee, the Spouse of a covered Employee, or a Dependent child of a covered Employee. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.
- (b) Any child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, and any individual who is covered by the Plan as an alternate recipient under a qualified medical support order. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

The term "covered Employee" includes any individual who is provided coverage under the Plan due to his or her performance of services for the employer sponsoring the Plan. However, this provision does not establish eligibility of these individuals. Eligibility for Plan coverage shall be determined in accordance with Plan Eligibility provisions.

An individual is not a Qualified Beneficiary if the individual's status as a covered Employee is attributable to a period in which the individual was a nonresident alien who received from the individual's Employer no earned income that constituted income from sources within the United States. If, on account of the preceding reason, an individual is not a Qualified Beneficiary, then a Spouse or Dependent

child of the individual will also not be considered a Qualified Beneficiary by virtue of the relationship to the individual. A domestic partner is not a Qualified Beneficiary.

Each Qualified Beneficiary (including a child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage) must be offered the opportunity to make an independent election to receive COBRA continuation coverage.

### 3. What is a Qualifying Event?

A Qualifying Event is any of the following if the Plan provided that the Plan participant would lose coverage (i.e., cease to be covered under the same terms and conditions as in effect immediately before the Qualifying Event) in the absence of COBRA continuation coverage:

- (a) The death of a covered Employee.
- (b) The termination (other than by reason of the Employee's gross misconduct), or reduction of hours, of a covered Employee's employment.
- (c) The divorce or legal separation of a covered Employee from the Employee's Spouse. If the Employee reduces or eliminates the Employee's Spouse's Plan coverage in anticipation of a divorce or legal separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a Qualifying Event even though the Spouse's coverage was reduced or eliminated before the divorce or legal separation.
- (d) A covered Employee's enrollment in any part of the Medicare program.
- (e) A Dependent child's ceasing to satisfy the Plan's requirements for a Dependent child (for example, attainment of the maximum age for dependency under the Plan).

If the Qualifying Event causes the covered Employee, or the covered Spouse or a Dependent child of the covered Employee, to cease to be covered under the Plan under the same terms and conditions as in effect immediately before the Qualifying Event, the persons losing such coverage become Qualified Beneficiaries under COBRA if all the other conditions of COBRA are also met. For example, any increase in contribution that must be paid by a covered Employee, or the Spouse, or a Dependent child of the covered Employee, for coverage under the Plan that results from the occurrence of one of the events listed above is a loss of coverage.

The taking of leave under the Family and Medical Leave Act of 1993, as amended ("FMLA") does not constitute a Qualifying Event. A Qualifying Event will occur, however, if an Employee does not return to employment at the end of the FMLA leave and all other COBRA continuation coverage conditions are present. If a Qualifying Event occurs, it occurs on the last day of FMLA leave and the applicable maximum coverage period is measured from this date (unless coverage is lost at a later date and the Plan provides for the extension of the required periods, in which case the maximum coverage date is measured from the date when the coverage is lost.) Note that the covered Employee and family members will be entitled to COBRA continuation coverage even if they failed to pay the employee portion of premiums for coverage under the Plan during the FMLA leave.

### 4. What factors should be considered when determining to elect COBRA continuation coverage?

When considering options for health coverage, Qualified Beneficiaries should consider:

- **Premiums:** This plan can charge up to 102% of total plan premiums for COBRA coverage. Other options, like coverage on a spouse's plan or through the Marketplace, may be less expensive. Qualified Beneficiaries have special enrollment rights under federal law (HIPAA). They have the right to request special enrollment in another group health plan for which they are otherwise eligible (such as a plan sponsored by a spouse's employer) within 30 days after Plan coverage ends due to one of the Qualifying Events listed above.
- **Provider Networks:** If a Qualified Beneficiary is currently getting care or treatment for a condition, a change in health coverage may affect access to a particular health care provider. You may want to check to see if your current health care providers participate in a network in considering options for health coverage.
- **Drug Formularies:** For Qualified Beneficiaries taking medication, a change in health coverage may affect costs for medication – and in some cases, the medication may not be covered by another plan. Qualified beneficiaries should check to see if current medications are listed in drug formularies for other health coverage.
- **Severance payments:** If COBRA rights arise because the Employee has lost his job and there is a severance package available from the employer, the former employer may have offered to pay some or all of the Employee's COBRA payments for a period of time. This can affect the timing of coverage available in the Marketplace. In this scenario, the Employee may want to contact the Department of Labor at 1-866-444-3272 to discuss options.
- **Medicare Eligibility:** You should be aware of how COBRA coverage coordinates with Medicare eligibility. If you are eligible for Medicare at the time of the Qualifying Event, or if you will become eligible soon after the Qualifying Event, you should know

that you have 8 months to enroll in Medicare after your employment –related health coverage ends. Electing COBRA coverage does not extend this 8-month period. For more information, see [medicare.gov/sign-up-change-plan](http://medicare.gov/sign-up-change-plan).

- **Service Areas:** If benefits under the Plan are limited to specific service or coverage areas, benefits may not be available to a Qualified Beneficiary who moves out of the area.
- **Other Cost-Sharing:** In addition to premiums or contributions for health coverage, the Plan requires participants to pay copayments, deductibles, coinsurance, or other amounts as benefits are used. Qualified beneficiaries should check to see what the cost-sharing requirements are for other health coverage options. For example, one option may have much lower monthly premiums, but a much higher deductible and higher copayments.

**Are there other coverage options besides COBRA Continuation Coverage?** Yes. Instead of enrolling in COBRA continuation coverage, there may be other coverage options for Qualified Beneficiaries through the Health Insurance Marketplace, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at [www.healthcare.gov](http://www.healthcare.gov).

**5. What is the procedure for obtaining COBRA continuation coverage?**

The Plan has conditioned the availability of COBRA continuation coverage upon the timely election of such coverage. An election is timely if it is made during the election period.

**6. What is the election period and how long must it last?**

The election period is the time period within which the Qualified Beneficiary must elect COBRA continuation coverage under the Plan. The election period must begin no later than the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event and ends 60 days after the later of the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event or the date notice is provided to the Qualified Beneficiary of her or his right to elect COBRA continuation coverage. If coverage is not elected within the 60 day period, all rights to elect COBRA continuation coverage are forfeited.

Note: If a covered Employee who has been terminated or experienced a reduction of hours qualifies for a trade readjustment allowance or alternative trade adjustment assistance under a federal law called the Trade Act of 2002, as extended by the Trade Preferences Extension Act of 2015, and the employee and his or her covered dependents have not elected COBRA coverage within the normal election period, a second opportunity to elect COBRA coverage will be made available for themselves and certain family members, but only within a limited period of 60 days or less and only during the six months immediately after their group health plan coverage ended. Any person who qualifies or thinks that he or she and/or his or her family members may qualify for assistance under this special provision should contact the Plan Administrator or its designee for further information about the special second election period. If continuation coverage is elected under this extension, it will not become effective prior to the beginning of this special second election period.

**7. Is a covered Employee or Qualified Beneficiary responsible for informing the Plan Administrator of the occurrence of a Qualifying Event?**

The Plan will offer COBRA continuation coverage to Qualified Beneficiaries only after the Plan Administrator or its designee has been timely notified that a Qualifying Event has occurred. The Employer (if the Employer is not the Plan Administrator) will notify the Plan Administrator or its designee of the Qualifying Event within 30 days following the date coverage ends when the Qualifying Event is:

- (a) the end of employment or reduction of hours of employment,
- (b) death of the employee,
- (c) commencement of a proceeding in bankruptcy with respect to the Employer, or
- (d) entitlement of the employee to any part of Medicare.

**IMPORTANT:**

**For the other Qualifying Events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you or someone on your behalf must notify the Plan Administrator or its designee in writing within 60 days after the Qualifying Event occurs, using the procedures specified below. If these procedures are not followed or if the notice is not provided in writing to the Plan Administrator or its designee during the 60day notice period, any spouse or dependent child who loses coverage will not be offered the option to elect continuation coverage. You must send this notice to the Plan Administrator or its designee.**

**NOTICE PROCEDURES:**

Any notice that you provide must be *in writing*. Oral notice, including notice by telephone, is not acceptable. You must mail, fax or handdeliver your notice to the person, department or firm listed below, at the following address:

Auburn School Department 9-1 School Year Employees  
60 Court Street  
Auburn, Maine 04212

If mailed, your notice must be postmarked no later than the last day of the required notice period. Any notice you provide must state:

- the **name of the plan or plans** under which you lost or are losing coverage,
- the **name and address of the employee** covered under the plan,
- the **name(s) and address(es) of the Qualified Beneficiary(ies)**, and
- the **Qualifying Event** and the **date** it happened.

If the Qualifying Event is a **divorce or legal separation**, your notice must include a **copy of the divorce decree or the legal separation agreement**.

Be aware that there are other notice requirements in other contexts, for example, in order to qualify for a disability extension.

Once the Plan Administrator or its designee receives *timely notice* that a Qualifying Event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each Qualified Beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage for their spouses, and parents may elect COBRA continuation coverage on behalf of their children. For each Qualified Beneficiary who elects COBRA continuation coverage, COBRA continuation coverage will begin on the date that plan coverage would otherwise have been lost. If you or your spouse or dependent children do not elect continuation coverage within the 60day election period described above, the right to elect continuation coverage will be lost.

**8. Is a waiver before the end of the election period effective to end a Qualified Beneficiary's election rights?**

If, during the election period, a Qualified Beneficiary waives COBRA continuation coverage, the waiver can be revoked at any time before the end of the election period. Revocation of the waiver is an election of COBRA continuation coverage. However, if a waiver is later revoked, coverage need not be provided retroactively (that is, from the date of the loss of coverage until the waiver is revoked). Waivers and revocations of waivers are considered made on the date they are sent to the Plan Administrator or its designee, as applicable.

**9. Is COBRA coverage available if a Qualified Beneficiary has other group health plan coverage or Medicare?**

Qualified Beneficiaries who are entitled to elect COBRA continuation coverage may do so even if they are covered under another group health plan or are entitled to Medicare benefits on or before the date on which COBRA is elected. However, a Qualified Beneficiary's COBRA coverage will terminate automatically if, after electing COBRA, he or she becomes entitled to Medicare or becomes covered under other group health plan coverage.

**10. When may a Qualified Beneficiary's COBRA continuation coverage be terminated?**

During the election period, a Qualified Beneficiary may waive COBRA continuation coverage. Except for an interruption of coverage in connection with a waiver, COBRA continuation coverage that has been elected for a Qualified Beneficiary must extend for at least the period beginning on the date of the Qualifying Event and ending not before the earliest of the following dates:

- (a) The last day of the applicable maximum coverage period.
- (b) The first day for which Timely Payment is not made to the Plan with respect to the Qualified Beneficiary.
- (c) The date upon which the Employer ceases to provide any group health plan (including a successor plan) to any employee.
- (d) The date, after the date of the election, that the Qualified Beneficiary first becomes entitled to Medicare (either part A or part B, whichever occurs earlier).
- (e) In the case of a Qualified Beneficiary entitled to a disability extension, the later of:
  - (1) (i) 29 months after the date of the Qualifying Event, or (ii) the first day of the month that is more than 30 days after the date of a final determination under Title II or XVI of the Social Security Act that the disabled Qualified Beneficiary whose disability resulted in the Qualified Beneficiary's entitlement to the disability extension is no longer disabled, whichever is earlier; or
  - (2) the end of the maximum coverage period that applies to the Qualified Beneficiary without regard to the disability extension.

The Plan can terminate for cause the coverage of a Qualified Beneficiary on the same basis that the Plan terminates for cause the coverage of similarly situated nonCOBRA beneficiaries, for example, for the submission of a fraudulent claim.



In the case of an individual who is not a Qualified Beneficiary and who is receiving coverage under the Plan solely because of the individual's relationship to a Qualified Beneficiary, if the Plan's obligation to make COBRA continuation coverage available to the Qualified Beneficiary ceases, the Plan is not obligated to make coverage available to the individual who is not a Qualified Beneficiary.

**11. What are the maximum coverage periods for COBRA continuation coverage?**

The maximum coverage periods are based on the type of the Qualifying Event and the status of the Qualified Beneficiary, as shown below.

(a) In the case of a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period ends 18 months after the Qualifying Event if there is not a disability extension and 29 months after the Qualifying Event if there is a disability extension.

(b) In the case of a covered Employee's enrollment in the Medicare program before experiencing a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period for Qualified Beneficiaries ends on the later of:

(1) 36 months after the date the covered Employee becomes enrolled in the Medicare program. This extension does not apply to the covered Employee; or

(2) 18 months (or 29 months, if there is a disability extension) after the date of the covered Employee's termination of employment or reduction of hours of employment.

(c) In the case of a Qualified Beneficiary who is a child born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, the maximum coverage period is the maximum coverage period applicable to the Qualifying Event giving rise to the period of COBRA continuation coverage during which the child was born or placed for adoption.

(d) In the case of any other Qualifying Event than that described above, the maximum coverage period ends 36 months after the Qualifying Event.

**12. Under what circumstances can the maximum coverage period be expanded?**

If a Qualifying Event that gives rise to an 18month or 29month maximum coverage period is followed, within that 18 or 29month period, by a second Qualifying Event that gives rise to a 36months maximum coverage period, the original period is expanded to 36 months, but only for individuals who are Qualified Beneficiaries at the time of and with respect to both Qualifying Events. In no circumstance can the COBRA maximum coverage period be expanded to more than 36 months after the date of the first Qualifying Event. The Plan Administrator must be notified of the second qualifying event within 60 days of the second qualifying event. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

**13. How does a Qualified Beneficiary become entitled to a disability extension?**

A disability extension will be granted if an individual (whether or not the covered Employee) who is a Qualified Beneficiary in connection with the Qualifying Event that is a termination or reduction of hours of a covered Employee's employment, is determined under Title II or XVI of the Social Security Act to have been disabled at any time during the first 60 days of COBRA continuation coverage. To qualify for the disability extension, the Qualified Beneficiary must also provide the Plan Administrator with notice of the disability determination on a date that is both within 60 days after the date of the determination and before the end of the original 18month maximum coverage. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

**14. Does the Plan require payment for COBRA continuation coverage?**

For any period of COBRA continuation coverage under the Plan, Qualified Beneficiaries who elect COBRA continuation coverage may be required to pay up to 102% of the applicable premium and up to 150% of the applicable premium for any expanded period of COBRA continuation coverage covering a disabled Qualified Beneficiary due to a disability extension. Your Plan Administrator will inform you of the cost. The Plan will terminate a Qualified Beneficiary's COBRA continuation coverage as of the first day of any period for which timely payment is not made.

**15. Must the Plan allow payment for COBRA continuation coverage to be made in monthly installments?**

Yes. The Plan is also permitted to allow for payment at other intervals.

**16. What is Timely Payment for COBRA continuation coverage?**

Timely Payment means a payment made no later than 30 days after the first day of the coverage period. Payment that is made to the Plan by a later date is also considered Timely Payment if either under the terms of the Plan, covered Employees or Qualified Beneficiaries are allowed until that later date to pay for their coverage for the period or under the terms of an arrangement between the Employer and the entity that provides Plan benefits on the Employer's behalf, the Employer is allowed until that later date to pay for coverage of similarly situated nonCOBRA beneficiaries for the period.

Notwithstanding the above paragraph, the Plan does not require payment for any period of COBRA continuation coverage for a Qualified Beneficiary earlier than 45 days after the date on which the election of COBRA continuation coverage is made for that Qualified Beneficiary. Payment is considered made on the date on which it is postmarked to the Plan.

If Timely Payment is made to the Plan in an amount that is not significantly less than the amount the Plan requires to be paid for a period of coverage, then the amount paid will be deemed to satisfy the Plan's requirement for the amount to be paid, unless the Plan notifies the Qualified Beneficiary of the amount of the deficiency and grants a reasonable period of time for payment of the deficiency to be made. A "reasonable period of time" is 30 days after the notice is provided. A shortfall in a Timely Payment is not significant if it is no greater than the lesser of \$50 or 10% of the required amount.

**17. Must a Qualified Beneficiary be given the right to enroll in a conversion health plan at the end of the maximum coverage period for COBRA continuation coverage?**

If a Qualified Beneficiary's COBRA continuation coverage under a group health plan ends as a result of the expiration of the applicable maximum coverage period, the Plan will, during the 180-day period that ends on that expiration date, provide the Qualified Beneficiary with the option of enrolling under a conversion health plan if such an option is otherwise generally available to similarly situated non-COBRA beneficiaries under the Plan. If such a conversion option is not otherwise generally available, it need not be made available to Qualified Beneficiaries.

**18. How is my participation in the Health Flexible Spending Account affected?**

You can elect to continue your participation in the Health Flexible Spending Account for the remainder of the Plan Year, subject to the following conditions. You may only continue to participate in the Health Flexible Spending Account if you have elected to contribute more money than you have taken out in claims. For example, if you elected to contribute an annual amount of \$500 and, at the time you terminate employment, you have contributed \$300 but only claimed \$150, you may elect to continue coverage under the Health Flexible Spending Account. If you elect to continue coverage, then you would be able to continue to receive your health reimbursements up to the \$500. However, you must continue to pay for the coverage, just as the money has been taken out of your paycheck, but on an aftertax basis. The Plan can also charge you an extra amount (as explained above for other health benefits) to provide this benefit.

**IF YOU HAVE QUESTIONS**

If you have questions about your COBRA continuation coverage, you should contact the Plan Administrator or its designee. For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website at [www.dol.gov/ebsa](http://www.dol.gov/ebsa).

**KEEP YOUR PLAN ADMINISTRATOR INFORMED OF ADDRESS CHANGES**

In order to protect your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator or its designee.

**XI  
SUMMARY**

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

If you have any questions, please contact the Administrator.



**AUBURN SCHOOL DEPARTMENT**  
**9-1 SCHOOL YEAR EMPLOYEES**  
**FLEXIBLE BENEFIT PLAN**  
**AND ALL SUPPORTING FORMS HAVE BEEN PRODUCED FOR**  
**PAYFLEX SYSTEMS USA, INC.**

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# Auburn School Department

## Monthly Revenue Report - General Funds

Report # 180560

Statement Code: Rev RPT

Account Number / Description	Revised Budget 7/1/2017 - 6/30/2018	Reported Period 7/1/2017 - 6/30/2018	Uncollected	% of Budget Collected	Current Period 6/1/2018 - 6/30/2018
<b>1000 General Fund</b>					
1000-0000-0000-41211-000-00-00-00 Gen. Appropriation Alloca.	(15,841,336.00)	(15,841,335.96)	(0.04)	100.00%	(1,320,111.33)
1000-0000-0000-41212-000-00-00-00 Local Only - Debt Service	(1,798,436.00)	(1,798,436.04)	0.04	100.00%	(149,869.67)
1000-0000-0000-41324-310-00-00-00 REG. SEC. TUITION: FRANKLIN (	(160,174.00)	(160,974.04)	800.04	100.50%	0.00
1000-0000-0000-41327-000-00-00-00 SOS Secondary Tuition	(107,576.00)	(45,190.82)	(62,385.18)	42.01%	0.00
1000-0000-0000-41800-000-00-00-00 Crossing Guides	(38,330.00)	(38,330.04)	0.04	100.00%	(3,194.17)
1000-0000-0000-41901-000-00-00-00 Childcare	(50,000.00)	(50,000.00)	0.00	100.00%	0.00
1000-0000-0000-41901-010-00-00-00 Miscellaneous Income	(30,000.00)	(14,690.69)	(15,309.31)	48.97%	(8,433.84)
1000-0000-0000-41910-020-00-00-00 Misc. Income/Rental Prop - RETC	(58,000.00)	(57,999.96)	(0.04)	100.00%	(4,833.33)
1000-0000-0000-43111-010-00-00-00 State Of Maine Subsidy	(21,526,533.00)	(21,526,532.97)	(0.03)	100.00%	(1,951,199.98)
1000-0000-0000-43111-020-00-00-00 State Of Me. Debt Service	(641,790.00)	(641,790.19)	0.19	100.00%	0.00
1000-0000-0000-43121-010-00-00-00 State Agency Client	(70,000.00)	(88,405.96)	18,405.96	126.29%	(43,793.01)
1000-0000-0000-44585-010-00-00-00 Special Ed. Me Care Reimb.	(135,000.00)	(182,245.86)	47,245.86	135.00%	(68,847.34)
1000-0000-0000-45201-010-00-00-00 Carryforward	(906,882.00)	(906,882.00)	0.00	100.00%	0.00
<b>TOTAL 1000 General Fund</b>	<b>\$(41,364,057.00)</b>	<b>\$(41,352,814.53)</b>	<b>\$(11,242.47)</b>	<b>99.97%</b>	<b>\$(3,550,282.67)</b>
<b>1500 General Fund - Adult Ed.</b>					
1500-0000-0000-41214-000-00-00-00 Local Adult Ed.	(190,404.00)	(190,404.00)	0.00	100.00%	(15,867.00)
1500-0000-0000-41319-000-00-00-00 Adult Ed. Tuititon - Career & Tech.	(73,300.00)	(23,644.62)	(49,655.38)	32.26%	0.00
1500-0000-0000-41359-000-00-00-00 Adult Ed. Tuititon - Private Sources	(20,000.00)	(64.50)	(19,935.50)	0.32%	0.00
1500-0000-0000-43240-000-00-00-00 State Of Me. Adult Ed.subsidy	(107,694.00)	(102,126.74)	(5,567.26)	94.83%	0.00
1500-0000-0000-45203-000-00-00-00 Transfers In - Special Revenue	0.00	(9,015.72)	9,015.72	---	(9,015.72)
<b>TOTAL 1500 General Fund - Adult Ed.</b>	<b>\$(391,398.00)</b>	<b>\$(325,255.58)</b>	<b>\$(66,142.42)</b>	<b>83.10%</b>	<b>\$(24,882.72)</b>
<b>GRAND TOTAL</b>	<b>\$(41,755,455.00)</b>	<b>\$(41,678,070.11)</b>	<b>\$(77,384.89)</b>	<b>99.81%</b>	<b>\$(3,575,165.39)</b>

# Auburn School Department

## Monthly Fund 1000 Financial Expenses

Report # 180544

Statement Code: Finance 2

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Reported Period 7/1/2017 - 6/30/2018	Encumbrances 7/1/2017 - 5/31/2018	Amount Remaining 7/1/2017 - 6/30/2018	Current Period 6/1/2018 - 6/30/2018	% of Budget Used
<b>51011 Salaries-Teachers</b>	<b>\$15,187,905.74</b>	<b>\$15,187,905.74</b>	<b>\$14,941,840.42</b>	<b>\$0.00</b>	<b>\$246,065.32</b>	<b>\$3,416,891.06</b>	<b>98.38%</b>
<b>51012 Salaries - Guidance</b>	<b>\$650,041.15</b>	<b>\$650,041.15</b>	<b>\$660,379.27</b>	<b>\$0.00</b>	<b>\$(10,338.12)</b>	<b>\$154,042.59</b>	<b>101.59%</b>
<b>51013 Salaries - Librarians</b>	<b>\$104,131.00</b>	<b>\$104,131.00</b>	<b>\$124,594.00</b>	<b>\$0.00</b>	<b>\$(20,463.00)</b>	<b>\$28,752.45</b>	<b>119.65%</b>
<b>51014 Salaries - Nurses</b>	<b>\$127,217.00</b>	<b>\$127,217.00</b>	<b>\$127,217.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,357.80</b>	<b>100.00%</b>
<b>51020 Salaries - Aides</b>	<b>\$114,789.90</b>	<b>\$194,932.90</b>	<b>\$201,607.00</b>	<b>\$0.00</b>	<b>\$(6,674.10)</b>	<b>\$36,191.70</b>	<b>103.42%</b>
<b>51021 Salaries - Ed Tech I</b>	<b>\$59,208.99</b>	<b>\$59,208.99</b>	<b>\$59,210.37</b>	<b>\$0.00</b>	<b>\$(1.38)</b>	<b>\$13,663.92</b>	<b>100.00%</b>
<b>51022 Salaries - Ed Tech II</b>	<b>\$1,561,777.97</b>	<b>\$1,561,777.97</b>	<b>\$1,491,549.87</b>	<b>\$0.00</b>	<b>\$70,228.10</b>	<b>\$348,522.54</b>	<b>95.50%</b>
<b>51023 Salaries - Ed Tech III</b>	<b>\$344,073.55</b>	<b>\$344,073.55</b>	<b>\$315,696.66</b>	<b>\$0.00</b>	<b>\$28,376.89</b>	<b>\$72,366.23</b>	<b>91.75%</b>
<b>51040 Salaries - Admin</b>	<b>\$1,402,637.30</b>	<b>\$1,402,637.30</b>	<b>\$1,399,418.40</b>	<b>\$0.00</b>	<b>\$3,218.90</b>	<b>\$104,067.11</b>	<b>99.77%</b>
<b>51050 Salaries - Asst Admin</b>	<b>\$642,642.17</b>	<b>\$642,642.17</b>	<b>\$626,903.20</b>	<b>\$0.00</b>	<b>\$15,738.97</b>	<b>\$49,505.37</b>	<b>97.55%</b>
<b>51060 Salaries - Other Profes</b>	<b>\$32,445.00</b>	<b>\$32,445.00</b>	<b>\$32,445.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,495.78</b>	<b>100.00%</b>
<b>51170 Salaries - Mgrs/Direc</b>	<b>\$307,494.58</b>	<b>\$343,754.58</b>	<b>\$328,603.50</b>	<b>\$0.00</b>	<b>\$15,151.08</b>	<b>\$22,985.81</b>	<b>95.59%</b>
<b>51180 Salaries - Spprt Srvc</b>	<b>\$291,886.41</b>	<b>\$301,086.41</b>	<b>\$303,711.39</b>	<b>\$0.00</b>	<b>\$(2,624.98)</b>	<b>\$27,981.46</b>	<b>100.87%</b>
<b>51183 Salry Custodial Wrks</b>	<b>\$367,743.80</b>	<b>\$367,743.80</b>	<b>\$352,543.22</b>	<b>\$0.00</b>	<b>\$15,200.58</b>	<b>\$32,434.95</b>	<b>95.87%</b>
<b>51184 Salary Transportation</b>	<b>\$0.00</b>	<b>\$672,018.00</b>	<b>\$617,264.07</b>	<b>\$0.00</b>	<b>\$54,753.93</b>	<b>\$81,119.10</b>	<b>91.85%</b>
<b>51185 Salaries - Secretaries</b>	<b>\$547,567.71</b>	<b>\$543,738.71</b>	<b>\$544,738.44</b>	<b>\$0.00</b>	<b>\$(999.73)</b>	<b>\$75,457.56</b>	<b>100.18%</b>
<b>51186 Salaries - Cross Guides</b>	<b>\$30,109.73</b>	<b>\$30,109.73</b>	<b>\$31,040.31</b>	<b>\$0.00</b>	<b>\$(930.58)</b>	<b>\$3,335.75</b>	<b>103.09%</b>

# Auburn School Department

## Monthly Fund 1000 Financial Expenses

Report # 180544

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Reported Period 7/1/2017 - 6/30/2018	Encumbrances 7/1/2017 - 5/31/2018	Amount Remaining 7/1/2017 - 6/30/2018	Current Period 6/1/2018 - 6/30/2018	% of Budget Used
51187 Salaries- Princ - Sec	\$266,238.95	\$266,238.95	\$253,668.80	\$0.00	\$12,570.15	\$58,538.85	95.28%
51190 Salaries -Interpreter	\$17,000.00	\$17,000.00	\$16,030.00	\$0.00	\$970.00	\$2,010.00	94.29%
51200 Sub Maintenance	\$40,000.00	\$40,000.00	\$14,466.18	\$0.00	\$25,533.82	\$284.44	36.17%
51230 Salaries - Teacher Subs	\$296,767.00	\$296,767.00	\$276,680.43	\$0.00	\$20,086.57	\$38,267.50	93.23%
51232 Salaries - Tutors	\$29,600.00	\$29,600.00	\$0.00	\$0.00	\$29,600.00	\$0.00	0.00%
51382 Salaries - O.T. Maint	\$24,941.00	\$24,941.00	\$12,549.24	\$0.00	\$12,391.76	\$238.65	50.32%
51383 Salaries - O.T. Cust	\$31,820.00	\$31,820.00	\$11,700.26	\$0.00	\$20,119.74	\$917.74	36.77%
51384 Overtime Transportation	\$0.00	\$9,000.00	\$17,085.51	\$0.00	\$(8,085.51)	\$1,876.86	189.84%
51385 Salaries - O.T. Sec	\$4,200.00	\$4,200.00	\$1,723.64	\$0.00	\$2,476.36	\$0.00	41.04%
51500 Stipends	\$675,399.08	\$675,399.08	\$617,763.51	\$0.00	\$57,635.57	\$273,164.48	91.47%
52110 Health Benefits	\$5,133,615.43	\$5,227,787.25	\$5,264,524.93	\$0.00	\$(36,737.68)	\$874,166.39	100.70%
52200 SS / Medicare Totals	\$469,648.98	\$522,231.16	\$483,930.35	\$0.00	\$38,300.81	\$87,016.08	92.67%
52300 MePers Retirement Total	\$777,307.17	\$777,307.17	\$796,085.88	\$0.00	\$(18,778.71)	\$175,549.89	102.42%
52410 State Match Totals	\$137,545.78	\$164,467.78	\$153,688.27	\$0.00	\$10,779.51	\$18,167.04	93.45%
52510 Tuition Reimbursement	\$126,782.00	\$126,782.00	\$164,508.00	\$34,668.00	\$(72,394.00)	\$52,118.00	157.10%
52600 Unemployment Totals	\$12,976.54	\$14,608.54	\$15,050.34	\$0.00	\$(441.80)	\$1,061.82	103.02%
53200 Prof Educational Service	\$91,374.00	\$91,374.00	\$80,664.04	\$6,934.80	\$3,775.16	\$14,488.37	95.87%

# Auburn School Department

## Monthly Fund 1000 Financial Expenses

Report # 180544

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Reported Period 7/1/2017 - 6/30/2018	Encumbrances 7/1/2017 - 5/31/2018	Amount Remaining 7/1/2017 - 6/30/2018	Current Period 6/1/2018 - 6/30/2018	% of Budget Used
53400 Other Prof Services	\$1,303,764.00	\$1,303,764.00	\$1,266,508.48	\$277.30	\$36,978.22	\$501,070.46	97.16%
54101 Utility Services - Water	\$626,077.00	\$626,077.00	\$636,719.85	\$0.00	\$(10,642.85)	\$111,365.20	101.70%
54303 Purch Serv-Repair/Maint	\$895,900.69	\$1,014,020.69	\$980,136.19	\$18,087.01	\$15,797.49	\$103,682.07	98.44%
55100 Student Trans Services	\$1,241,521.00	\$55,500.00	\$33,975.99	\$36.50	\$21,487.51	\$7,617.14	61.28%
55210 Insurance	\$232,521.00	\$278,243.00	\$223,787.99	\$0.00	\$54,455.01	\$0.00	80.43%
55310 Postage	\$31,397.00	\$31,397.00	\$24,757.69	\$202.80	\$6,436.51	\$4,399.46	79.50%
55320 Telephone	\$43,392.00	\$43,392.00	\$16,155.77	\$0.00	\$27,236.23	\$(7,801.88)	37.23%
55400 Advertising	\$5,000.00	\$5,000.00	\$1,143.16	\$0.00	\$3,856.84	\$150.00	22.86%
55500 Printing & Binding	\$12,700.00	\$12,700.00	\$6,345.48	\$0.00	\$6,354.52	\$0.00	49.96%
55610 Tuition -SAU	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00%
55630 Tuition-Private	\$1,723,039.00	\$1,723,039.00	\$2,420,486.36	\$14,998.20	\$(712,445.56)	\$512,959.69	141.35%
55690 Tuition - Other	\$200,000.00	\$208,000.00	\$224,918.98	\$0.00	\$(16,918.98)	\$58,668.60	108.13%
55800 Travel - mileage,meals,	\$52,994.00	\$52,994.00	\$19,616.47	\$406.52	\$32,971.01	\$2,791.04	37.78%
56010 Custodial Supplies	\$144,207.00	\$144,207.00	\$95,824.16	\$950.42	\$47,432.42	\$6,527.39	67.11%
56021 Maintenance	\$113,890.00	\$113,890.00	\$79,391.45	\$1,499.77	\$32,998.78	\$12,483.55	71.03%
56030 Office Supplies	\$142,987.62	\$142,987.62	\$112,213.57	\$1,150.87	\$29,623.18	\$4,022.21	79.28%
56100 Instructional Supplies	\$210,491.30	\$215,491.30	\$155,448.23	\$9,148.02	\$50,895.05	\$7,132.34	76.38%

# Auburn School Department

## Monthly Fund 1000 Financial Expenses

Report # 180544

Account Number / Description	Adopted Budget 7/1/2017 - 6/30/2018	Revised Budget 7/1/2017 - 6/30/2018	Reported Period 7/1/2017 - 6/30/2018	Encumbrances 7/1/2017 - 5/31/2018	Amount Remaining 7/1/2017 - 6/30/2018	Current Period 6/1/2018 - 6/30/2018	% of Budget Used
<b>56210 Energy</b>	<b>\$1,192,613.00</b>	<b>\$1,192,613.00</b>	<b>\$837,203.92</b>	<b>\$4,931.02</b>	<b>\$350,478.06</b>	<b>\$84,659.61</b>	<b>70.61%</b>
<b>56400 Textbooks/ Periodicals</b>	<b>\$172,909.08</b>	<b>\$149,309.08</b>	<b>\$118,007.44</b>	<b>\$2,293.36</b>	<b>\$29,008.28</b>	<b>\$1,463.79</b>	<b>80.57%</b>
<b>56500 Tech Related Supplies</b>	<b>\$1,524.00</b>	<b>\$1,524.00</b>	<b>\$1,388.16</b>	<b>\$0.00</b>	<b>\$135.84</b>	<b>\$0.00</b>	<b>91.09%</b>
<b>56701 Trans Supplies</b>	<b>\$12,970.00</b>	<b>\$63,229.00</b>	<b>\$69,275.74</b>	<b>\$1,267.43</b>	<b>\$(7,314.17)</b>	<b>\$9,913.69</b>	<b>111.57%</b>
<b>57300 Property - Equipment</b>	<b>\$653,174.00</b>	<b>\$653,174.00</b>	<b>\$768,417.70</b>	<b>\$812.20</b>	<b>\$(116,055.90)</b>	<b>\$2,382.09</b>	<b>117.77%</b>
<b>58100 Dues &amp; Fees</b>	<b>\$159,808.00</b>	<b>\$165,708.00</b>	<b>\$137,757.24</b>	<b>\$585.59</b>	<b>\$27,365.17</b>	<b>\$8,101.81</b>	<b>83.49%</b>
<b>58310 Debt Srvc - Principal</b>	<b>\$2,094,811.00</b>	<b>\$2,094,811.00</b>	<b>\$1,953,214.85</b>	<b>\$0.00</b>	<b>\$141,596.15</b>	<b>\$0.00</b>	<b>93.24%</b>
<b>58320 Debt Srvc - Interest</b>	<b>\$344,916.00</b>	<b>\$344,916.00</b>	<b>\$271,079.27</b>	<b>\$0.00</b>	<b>\$73,836.73</b>	<b>\$0.00</b>	<b>78.59%</b>
<b>58500 Athletic / Co-Field Trip</b>	<b>\$149,280.00</b>	<b>\$147,200.00</b>	<b>\$1,899.25</b>	<b>\$0.00</b>	<b>\$145,300.75</b>	<b>\$0.00</b>	<b>1.29%</b>
<b>58911 Misc. In-School Activit</b>	<b>\$81,680.00</b>	<b>\$82,280.00</b>	<b>\$64,151.82</b>	<b>\$5,618.85</b>	<b>\$12,509.33</b>	<b>\$11,356.60</b>	<b>84.80%</b>
<b>Grand Total</b>	<b>\$41,755,454.62</b>	<b>\$41,755,454.62</b>	<b>\$40,863,706.71</b>	<b>\$103,868.66</b>	<b>\$787,879.25</b>	<b>\$7,539,982.15</b>	<b>98.11%</b>

**Auburn School Department**  
**Grants & Other Funds Reconciliation**  
For period ending June 30, 2018

Grant Code / Description	Start Date	End Date	Current Year Budget	Prior Year Balance	Revenues	Expenses	Net Balance
<b>Federal/State</b>							
200-CLCD CLC District Grant	07/01/17	06/30/18	\$ 195,000	\$ -	(153,370)	\$ 153,370	\$ -
200-CLC CLC - 21st Century	07/01/17	06/30/18	\$ 195,000	\$ -	(162,944)	\$ 162,974	\$ 30
200-AEFLA AEFLA (formerly ABE)	07/01/17	06/30/18	\$ 28,462	\$ -	(33,829)	\$ 33,829	\$ -
200-MCT Maine College Transitions Program	07/01/17	06/30/18	\$ 10,065	\$ (1,933)	(8,039)	\$ 10,844	\$ 871
200-T I Title IA	07/01/17	06/30/18	\$ 1,010,335	\$ (9,340)	(1,000,614)	\$ 1,000,614	\$ -
200-ProgIm Program Improvement - Title I	07/01/17	06/30/18	\$ 19,422	\$ (1,711)	(20,370)	\$ 23,583	\$ 3,213
200-TI SIG Title I - (SIG) School Improvement Grant	07/01/17	06/30/18	\$ -	\$ (101,546)	(385,506)	\$ 453,920	\$ 68,414
200-T IIA Title IIA	07/01/17	06/30/18	\$ 203,449	\$ (5,163)	(183,093)	\$ 183,997	\$ 904
200-T III Title III ESL	07/01/17	06/30/18	\$ 27,939	\$ (14,771)	(43,012)	\$ 43,012	\$ -
200-L.E. Local Entitlement	07/01/17	06/30/18	\$ 1,062,350	\$ (136,129)	(1,075,676)	\$ 1,077,011	\$ 1,335
200-Mth4Me Math4Me	07/01/17	06/30/18	\$ 101,863	\$ -	(90,025)	\$ 90,025	\$ -
200-PS3-5 Pre-school 3-5	07/01/17	06/30/18	\$ 7,789	\$ -	(7,789)	\$ 7,789	\$ (0)
200-PEPG PEPG Development Grant	07/01/17	06/30/18	\$ -	\$ (4,753)	-	\$ 464	\$ (4,289)
220-Profic Proficiency Transition Grant	07/01/17	06/30/18	\$ -	\$ (35,750)	-	\$ 35,750	\$ -
<b>Total Federal/State Grants</b>			<b>2,861,674</b>	<b>\$ (311,097)</b>	<b>(3,164,266)</b>	<b>\$ 3,277,180</b>	<b>\$ 70,478</b>

# Auburn School Department Grants & Other Funds Reconciliation

For period ending June 30, 2018

Grant Code / Description	Start Date	End Date	Current Year	Prior Year	Revenues	Expenses	Net Balance
			Budget	Balance			
Local Grants							
240-ALL Auburn Land Lab	07/01/17	06/30/18		\$ (20,677)	(11,140)	\$ 437	\$ (31,380)
240-LACF Lewiston-Auburn Children's Foundation	07/01/17	06/30/18		\$ (254)	(6,055)	\$ 5,995	\$ (313)
240-MELMAC MELMAC Planning	07/01/17	06/30/18		\$ (8,574)	-	\$ 3,446	\$ (5,128)
240-SmGrnts - Youth Literacy	07/01/17	06/30/18		\$ (2,200)	-	\$ 876	\$ (1,324)
240-SmGrnts - Bridges Out Of Poverty	07/01/17	06/30/18	\$ 3,500	\$ -	(3,500)	\$ 3,500	\$ -
240-Walmar Walmart Grants	07/01/17	06/30/18		\$ (3,295)	(1,500)	\$ 4,783	\$ (12)
Total Local Grants			\$ 3,500	\$ (35,000)	(22,194)	19,036.42	\$ (38,158)
Other Local Funds							
240-CLCS CLC - Sustainability	07/01/17	06/30/18	\$ 9,075	\$ 126	(11,415)	\$ 11,070	\$ (219)
240-LEVLRN Technology - Leverage Learning	07/01/17	06/30/18		\$ (27,399)	(14,611)	\$ 23,344	\$ (18,665)
240-EmplR Employee Reimbursement - computers	07/01/17	06/30/18	\$ -	\$ -	(34,324)	\$ 37,443	\$ 3,119
240-ERate E Rate Telecommunications	07/01/17	06/30/18		\$ (63,345)	(70)	\$ 41,183	\$ (22,232)
240-SHC Share Center	07/01/17	06/30/18	\$ 33,573	\$ (49,827)	(49,225)	\$ 41,917	\$ (57,135)
Total Other Local Funds				\$ (140,445)	(109,644)	154,957	\$ (95,132)
Child Care Funds							
240-03DC Sherwood Heights Child Care	07/01/17	06/30/18	\$ 119,689	\$ 3,697	(131,754)	\$ 104,798	\$ (23,259)
240-07-DC Fairview Child Care	07/01/17	06/30/18	\$ 171,050	\$ (61,233)	(208,406)	\$ 131,355	\$ (138,285)
240-19-DC Park Avenue Child Care	07/01/17	06/30/18	\$ 121,183	\$ (6,175)	(136,273)	\$ 99,744	\$ (42,704)
240-Sum-DC Summer Childcare Program	07/01/17	06/30/18	\$ 34,477	\$ (65,690)	(17,167)	\$ 24,641	\$ (58,215)
Total Child Care Funds			\$ 446,399	\$ (129,402)	(493,601)	360,538	\$ (262,464)
Total Local Grants/Other Funds				\$ (304,846.39)	(625,439)	\$ 534,531.49	\$ (395,754.00)



# Auburn School Department Grants & Other Funds Reconciliation

For period ending June 30, 2018

Grant Code / Description	Start Date	End Date	Current Year	Prior Year	Revenues	Expenses	Net Balance
			Budget	Balance			
Minor Capital Projects							
300-NewSch New School Building Project	07/01/17	06/30/18	\$ -	\$ -	-	\$ 179,973	\$ 179,973
400-Bond14 2014 Bond Projects	07/01/17	06/30/18	\$ -	\$ (91,194)	-	\$ 27,694	\$ (63,500)
400-Bond16 FY 16 Bond Projects	07/01/17	06/30/18	\$ -	\$ (674,294)	-	\$ 142,743	\$ (531,551)
400-Bond17 FY 17 Bond Projects	07/01/17	06/30/18	\$ -	\$ (1,455,031)	-	\$ 1,445,074	\$ (9,957)
400-Bond18 FY 18 Bond Projects	07/01/17	06/30/18	\$ -	\$ -	(1,300,000)	\$ 203,252	\$ (1,096,748)
400-CapRen Capital Renewal Fund	07/01/17	06/30/18	\$ -	\$ (304,174)	-	\$ (21,158)	\$ (325,333)
Total Minor Capital Projects				\$ (2,524,694)	(1,300,000)	1,797,604	\$ (2,027,090)
Lunch Programs							
600 - C.L. Central Lunch	07/01/17	06/30/18		\$ (269,890)	(1,354,326)	\$ 1,411,130	\$ (213,086)
Farm to School	07/01/17	06/30/18	\$ -	\$ (7,892)	-	\$ 7,892	\$ (0)
600 - Summ Central Lunch Summer Program	07/01/17	06/30/18		\$ (65,070)	(71,918)	\$ 77,163	\$ (59,825)
Total Lunch Programs				\$ (342,853)	(1,426,244)	1,496,184	\$ (272,912)
Other Funds							
615-AE Enr Adult Education Enrichment	07/01/17	06/30/18		\$ (4,312)	(12,666)	\$ 16,978	\$ -
Total Other Funds				\$ (4,312)	(12,666)	\$ 16,978	\$ -
Proprietary Funds							
650-RETC RETC	07/01/17	06/30/18	\$ 635,060	\$ (24,683)	(673,726)	\$ 582,611	\$ (115,798)
650-RETC-S RETC Summer Program	07/01/17	06/30/18	\$ 23,448	\$ (7,741)	(26,597)	\$ 17,414	\$ (16,925)
Total Proprietary Funds				\$ (32,425)	(700,323)	\$ 600,025	\$ (132,723)