

# Agenda Items: December 9, 2021, Board Meeting

Q&A

## GENERAL INFORMATION

Please also include any info Mr. House would like to share from his conversation with HERC.

**\*UPDATED 12/7/21\***

### Current Constraint in AE (LOCAL):

The Superintendent shall not allow the district to operate without significantly increasing quality seats for early childhood education including PK3, PK4, and Kinder.

### Proposed Constraint from Agenda Review:

The Superintendent will not allow - & 4-year-olds within HISD to. E without high quality full day early learning opportunities within a 2-mile radius of their residence.

### HERC-Approved proposed:

The Superintendent shall not allow the district to operate without providing high quality full day PK3, PK4, and Kindergarten programs throughout the district at locations based on a data driven centralized method for identifying areas of highest need.

Progress Measure 1: The percent of eligible PK3, PK 4, and Kindergarten students with access to an open seat in a full day early learning program within their zoned elementary boundary will increase from XX% in 2021-2022 to 100% in 2023-2024.

Progress Measure 2: same as current. The district student to instructor ratio in prekindergarten will decrease from 15:1 in 2019-2020 to 11:1 or less in 2023-2024.

Progress Measure 3: include another indicator of quality that is not state required so we can keep high quality in the constraint itself – should constraint be changed then a 3<sup>rd</sup> progress measure would be added.

## ITEM I.1

### Why is the M/WBE Commitment designation missing from all the I-1a agenda items?

Only district issued solicitations have an M/WBE component. When utilizing projects from a purchasing cooperative or interlocal agreement, projects will not have M/WBE component listed. **\*UPDATED 12/7/21\***

## ITEM K.1

### If a building predates the new fire code requirement, it's still allowed?

**\*UPDATED 12/7/21\***

Code application to existing buildings requires careful consideration of the level of safety needed for that building, as existing buildings may not always satisfy the current building and fire code requirements.

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If a building predates the new fire code, the existing structure is typically exempt from the requirement; however, the State of Texas gives the fire marshal the authority to enforce Life Safety Code.

What is the number of students that are not able to enroll in HISD PreK and K because we don't have the seats?

**\*UPDATED 12/7/21\***

Although HISD does not collect the reasons why a student does not enroll, we do know that in 2020-21, 3,046 students applied to attend PreK3 or PreK 4 for 2021-22 but did not enroll. As of late October, there were 1,688 available seats in PK classrooms. This considers a 22:1 ratio looking at all classrooms with less than 22 students enrolled.

### ITEM K.6

Please clarify the need for policy change for DED(LOCAL).

**\*UPDATED 12/7/21\***

Board Policy DED (LOCAL) is being revised to provide clarity as it relates to vacation carryover. Previously, 12-month employees were required to use vacation days in the year in which the vacation was earned and if not used, any days above the maximum 30-day carryover would be lost. This language has been removed. 12-month employees will continue to be allowed to carry over a maximum of 50 vacation days at the end of each school year. This language is outlined in DED (REGULATION). The revisions have no negative impact on employees.

[DED\(REGULATION\)](#)

### ITEM B.1.A

Who approved or reviewed the updated Audit Manual on HISD website?

Chief Garland Blackwell

### ITEM F.1

What training would wraparound services receive to ensure their work with students adheres to FERPA?

All Wraparound Specialists take the same district mandated FERPA training that is required for all district employees.

Is there a specific reason why this Inter-local Agreement does not include opportunities for TSU Students?

This partnership was initiated by the University of Houston-Downtown through their college's Federal

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Work study program, and they sought out partnership with the district. The district is open to similar partnership with TSU as well as any other accredited college or university who seeks to provide similar support.

## ITEM G.1

Can the original document with revisions be shared in the board portal?

[Cafeteria Plan Fully Executed 2016](#)

[First Amendment to HISD 2016 Restated](#)

## ITEM I.1

22-10-04-09 Cooperative / Automotive Parts, Accessories, and Supplies (OMNIA Partners 2017000280)

Historical average annual spend is \$60K, but "not to exceed amount" for 2 years is \$1.7M. Why is "not to exceed" over ten times the average annual spend for the duration of the contract?

Why is the budget amount much more than double the annual historical expenditure?

Historically, there have been a variety of automotive parts vendors that fleet operations has used in the past. Fleet Operations has requested to increase usage with this vendor because of best value and part availability.

Project 22-10-06-23 - Historical average annual spend is \$944K, but "not to exceed amount" for 18 months is \$3M. Why is "not to exceed" amount double the average annual spend for the duration of the contract?

Three projects have now been consolidated into one. In addition, this project is now available for districtwide usage.

22-10-17-55 Cooperative / Bus Routing and Scheduling Operational Software (1GPA 18-01PV-03)

Why is the budget amount much more than double the annual historical expenditure?

Historical average annual spend is \$97K, but "not to exceed amount" for 18 months is \$400K. Why is not to exceed amount more than double the average annual spend for the duration of the contract?

The increase is due to additional upgrades that are needed to the system and any additional training that might be necessary.

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Is this to replace Zonar?

No, Zonar will continued to be used for GPS.

21-06-06-48 Interlocal / Curriculum Services (CTPA / Plano ISD / RFP 2021-033)

How often is this used or is this a new contract?

This is a new contract.

Can you show data to support that this positively impacts the student outcomes from our board goals (if a new vendor, then data from other districts)?

NewsBank would increase access to texts focusing on current and historical events within the curriculum as it is a database of resources. As a result, students would experience a greater variety of TEKS-aligned texts to improve their literacy skills. Additionally, secondary teachers will have access to NewsBank to supplement and enrich instruction thereby increasing opportunities for students to interact with authentic, expository texts. NewsBank will support disciplinary literacy instruction and impact student achievement, specifically tied to improvements in reading, which supports Board Goals 3 and 4.

22-09-11-01 Cooperative / Career and Technology Instructional Materials (BuyBoard 653-21) Why is the budget amount much more than double the annual historical expenditure?

This project was previously used by one campus and will now be available for districtwide usage.

## ITEM I.4

What is spendable under function 11, 21, 36, 41, (explain with examples, please)

**Instruction 11** - This code is for costs for activities that deal directly with instruction (the interaction between teachers and students). It also includes costs for direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students. Examples:

- Salaries for classroom teachers, teacher aides, classroom assistants, substitute teachers.
- Instruction, including that part of the regular school day that is for teaching physical education courses for credit and during which athletic activities occur.
- Special education instructional and related services, including speech, occupational and physical therapy.
- Instructional supplies, including but not limited to classroom supplies, grade books, grade book software and report cards.
- Food used to instruct students on food preparation.
- After-hours tutorials and enrichment.

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- Instructional materials.
- Field trips.
- Encyclopedias and other reference books in the classroom.
- Testing materials for tests developed and administered by teachers.
- Graduation.
- Networks, software, licensing fees, maintenance, supplies and staffs for computers used for instruction.

**Instructional Leadership 12** - This code is for direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services. Examples:

- Salaries for instructional supervisors, coordinators or directors for special populations or educational programs (Title I, special education, career, and technical education).
- Upkeep of and repairs to materials and equipment related to instructional leadership.

**Extracurricular Activities 36** - This code is for costs for school-sponsored activities outside of the school day (extracurricular activities). These activities are generally ones designed to motivate students and provide them with enjoyment and skill improvement. The activities may be competitive or noncompetitive. Extracurricular activities include athletics and other activities that normally involve competition between schools, such as football, baseball, volleyball, track, and tennis. They include related activities, such as drill team, pep squad, and cheerleading. They also include University Interscholastic League (UIL) competition, such as one-act plays, speech, or debate; band; Future Farmers of America (FFA); National Honor Society; and similar activities. Examples:

- UIL and athletic buybacks.
- Athletics salary stipends paid exclusively for coaching, directing, or sponsoring extracurricular athletics, drill team or cheerleading.
- Medical and health supplies to be used for athletics.
- Band uniforms.

**General Administration 41** - This code is for costs to manage or govern the school district as an overall entity, including some activities that do not apply directly and exclusively to specific functions.

Examples:

- Salaries and costs related to the office of the superintendent and deputy superintendent.
- Salaries for staff members who perform finance, personnel, or other administrative functions.

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- Costs for the board of trustees, including travel, training, and legal fees.
- Costs related to records management.
- Amounts paid for conservators required by TEA.
- Legal and election costs of the school district.

### How did we add \$200 million to our deficit?

The deficit increase from \$82,076,315 to \$285,390,671 is due to the August salary increase of \$33,471,868 and \$169,842,488 in carryover encumbrances and fund commitments. In June the board provides annual authorization to carry forward and re-appropriate 2020-2021 encumbrances (purchase orders. Carryover encumbrances and fund commitments are liquidated from assigned fund balance.

### ITEM I.6

#### What are the benefits of redeeming these bonds?

Paying this debt off early saves \$7.7 million in interest over the next 10 years. With this series, interest only is paid each year with the principal due at maturity. In addition, the interest rate is higher than our variable rate bonds, so it makes sense to pay it off.

### ITEM K.1

#### TADS: Of the D & F Schools: How many teachers are Identified as Effective and Highly Effective? Please list by D & F rated schools.

See tab 2 of attached spreadsheet.

#### How many NEW teachers do we have at D & F rated Schools (please list the number and identify schools).

See tab 3 of attached spreadsheet.

#### Are there any employees at low performing, D & F schools identified as High Performers?

See tab 2 of attached spreadsheet.

### CPM 5.1 How was this metric chosen?

The maximum number of classrooms HISD has ever had dedicated to pre-kindergarten (23,188, with student capacity at 22:1) was examined, and then the current enrollment was added, and this was rounded up to 36,500.

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## While we are reviewing POLICIES: Can we revisit Centralized vs. Decentralized?

We are considering all options, resources, models, and programmatic offerings to ensure our students reach their full potential and ensure all our schools are equitably funded and supported at the district level.

## What are the plans to create MAGNET PROGRAMS at schools where there are NONE?

As part of the district's strategic planning process, the district plans to closely examine its magnet options in alignment with the strategic priority of "Ensuring Great Schools and Programs in Every Community". Selection of magnet options at campuses are based on several factors including: interest of the campus leadership and review by the relevant central office departments based on the program theme.

**Example:** An application to have an IB-approved magnet program would be reviewed by College Readiness, School Choice, Academics, and the Schools Office.

There are also additional considerations including geographic diversity and equity of programmatic distribution, alignment of themes through feeder patterns, campus capacity and other factors in determining the establishment of magnet programs.

## I previously asked that a Survey be established with Students and Parents to determine what Programs they would like to see at their community school....

Has that Survey been completed in preparation for the 2022-2023 School Year? If it's completed: I'd like to see the results of the number of surveys sent and returned.

At this time a survey has not been completed for the 2022-2023 school year; however, community input will be a vital part of the establishment of any new magnet programs.

## Is there a specific/targeted plan to address D & F Schools?

D & F campuses are required to develop a Targeted Improvement Plan that is submitted to TEA. These are individualized to the campus data and needs assessment and are approved by the District's Coordinator of School Improvement (DCSI) prior to submission. TEA meets with a team from the campus and district multiple times during the year to monitor progress of these actions and outcomes. Additionally, as part of the strategic planning process, a district-level plan is being created to address a larger structure of support and plan.

## Are there Teacher Assistants in Classrooms for Grades 1-3 at D & F rated schools?

TAs are typically hired to support multiple classrooms and are not coded to one specific assignment. Tab 4 of the attached spreadsheet tells the number of TAs at each of the campuses, but there is not a way in our system to identify grade levels or assignments.

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## ITEM K.1.B

Please provide an Organization Chart of your Direct Reports, down to Principals with a brief description of responsibilities for the positions and general salary range of each.

### Cabinet Direct Reports to Superintendent:

- Deputy Superintendent
  - Duties: Assists the Superintendent in providing leadership over critical district functions, including Academics, Schools Offices, and Talent.
  - Salary Range: \$194,361 to \$230,000
- Chief of Staff: Provides leadership over the board services, government relations, and communications functions of the district.
  - Salary Range: \$194,361 to \$230,000
- Chief of Police: Oversees the Houston ISD police department.
  - Salary Range: \$194,361 to \$230,000
- General Counsel: Oversees the legal division for the district
  - Salary Range: \$194,361 to \$230,000
- Chief Financial Officer: Oversees the financial function of the district, including Offices of Budgeting & Financial Planning and Purchasing.
  - Salary Range: \$194,361 to \$230,000
- Chief Technology Officer: Oversees the Technology function of the district.
  - Salary Range: \$194,361 to \$230,000
- Chief Operating Officer: Responsible for the business operations function of the district, including facilities, construction services, nutrition services and transportation
  - Salary Range: \$194,361 to \$230,000
  -

### Cabinet Direct Reports to Deputy Superintendent

- Chief Academic Officer
  - Duties: Oversees the Academic functions of the district, including curriculum & instruction, special populations, college & career readiness, fine arts, student support services, and athletics
  - Salary Range: \$194,361 to \$230,000
- Chief Talent Officer
  - Duties: Oversees the talent function of the district, including Human Talent, Talent Acquisition, Performance Management, Compensation, and Benefits
  - Salary Range: \$194,361 to \$230,000
- Chief of Schools:

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- Duties: Oversees the Office of Schools, which supports, coaches, and develops principals at all campuses. Directly supervises the Assistant Superintendents for the district.
- Salary Range: \$194,361 to \$230,000

## Direct Reports to the Chief of Schools

- Assistant Superintendent (6 in the district)
  - Duties: Assistant Superintendent directly supervise School Support Officers, who support and appraise principals for the district. 1 Assistant Superintendent oversees Achieve 180, 1 for High Schools, 1 for Middle Schools, and 3 for Elementary Schools
  - Salary Range: \$114,885 - \$189,561
- Executive Director of Leadership
  - Duties: Oversees professional development programming and support for principals
  - Salary Range: \$86,315 - \$142,420

## Direct Reports to Assistant Superintendent:

- School Support Officer (32 in the district): School Support Officers directly supervise and support principals.
  - Duties: School Support Officers
  - Salary Range: \$86,315 - \$142,420
- Director, Schools Office (6 in the district)
  - Assists the Assistant Superintendent with supporting School Support Officers and SSOs and spearheading cross-functional initiatives aligned to district goals and student achievement
  - Salary Range: 78,468 - \$129,473

Note: Salary Range for non-cabinet positions reflect the minimum and maximum annual salary amount based on the pay grade of the position per the HISD Compensation Manual.

[Superintendent of Schools Org. Chart](#)

[Chief of Schools Org. Chart](#)

[Chief of Schools Achieve 180 Org. Chart](#)

[Chief of Schools Elem Schools Office 1 Org. Chart](#)

[Chief of Schools Elem Schools Office 2 Org. Chart](#)

[Chief of Schools Elem Schools Office 3 Org. Chart](#)

[Chief of Schools Middle Schools Office Org. Chart](#)

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[Chief of Schools High Schools Office Org. Chart](#)

## ITEM K.8 (AGENDA REVIEW AGENDA)

Please explain what changes for students that failed a portion of a class (I am unclear).

If a student fails a half of a course, the TASB recommended revision would erase from our policy the requirement that the student would have to re-take the half of the course they failed. Students would be able to recover the credit for the course through other methods of credit recovery (such as through APEX or Credit by Exam) other than re-taking the failed portion.

## ITEM K.9.B

“Complaint forms and appeal notices may be filed by hand delivery” .... (Where ?)

The policy specifically references the “appropriate administrator,” which can vary based on the situation. This can be with the campus, the relevant Schools Offices, the Parent Center or Employee Relations as an example.

## ITEM K.12.B

How is this documented? Does Principal have HISD-issued cell phones that could be used to verify “attempt” to notify?

Principals in HISD are not issued district cell phones but are given a cell phone stipend as a part of their salary. Consequently, information obtainable from district paid-for cell phones (stipends), or personal cell phones used for HISD business purposes, is considered disclosable under the Texas Public Information Act. However, the district does not routinely “document” the cell phone records of staff.

In essence there is no way to document a principal’s attempt to notify a parent making it difficult to verify.

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COMPENSATION AND BENEFITS  
VACATIONS AND HOLIDAYS

DED  
(REGULATION)

**Paid Vacation** The District will provide paid vacation time for all employees in 12-month, full-time assignments.

**Accrual** Vacation days are accrued annually according to the following stipulations.

First Year During the first year of employment, employee vacation time will accrue 5/6 of a day of vacation for each month worked up to ten days.

Second and Subsequent Years After the first year of employment, vacation shall accrue as follows:

One through nine years of continuous service	two weeks (10 days)
Ten through 18 years of continuous service	three weeks (15 days)
Nineteen years or more of continuous service	four weeks (20 days)

[See DED(LOCAL)]

**Carryover of Vacation Days** Employees are expected to use vacation days in the year in which they are earned. However, employees may accumulate and carry over vacation for a total maximum of 30 days. [See DED(LOCAL)]

In emergency situations of the District, the Superintendent may allow for all eligible employees the opportunity to carry vacation over the maximum for up to one year (50 days total).

**Scheduling Vacations** The time vacation is taken is subject to approval of the employee's immediate superior. It is the responsibility of the department head or principal to ensure that all vacation days are scheduled to be used during the current year. [See DED(LOCAL)]

**Payment for Unused Vacation Days Upon Termination or Retirement** Employees will receive a lump-sum payment for earned, accumulated, and unused vacation upon separation of employment for any reason. Unused vacation days not to exceed 50 days will be paid to an employee retiring from the District in a year where an emergency carryover has been allowed. [See DED(LOCAL)]

**Consultation** This regulation has been through consultation (Administrative: May 27, 2020; Instructional: May 27, 2020; Noninstructional: May 27, 2020).

**Maintenance Responsibility** The chief human resources officer is responsible for the maintenance of this regulation.

Houston Independent School District  
Cafeteria Plan

## PREAMBLE AND EXECUTION

WHEREAS, effective as of October 1, 1985, Houston Independent School District ("the District") adopted the Houston Independent School District Cafeteria Plan (the "Plan") to provide certain benefits to certain of its Employees; and

WHEREAS, effective as of January 1, 2013, the District Adopted the First Amendment to the Plan;

WHEREAS, effective as of January 1, 2014, the District Adopted the Second Amendment to the Plan;

WHEREAS, effective as of January 1, 2015, the District Adopted the Third Amendment to the Plan;

WHEREAS, the District desires to amend and restate the Plan to incorporate the First, Second and Third Amendments as well as to make certain updates to reflect changes in the law and regulations effective as of January 1, 2016;

NOW, THEREFORE, in accordance with resolutions adopted by the Board of Education of the District, the Plan is hereby amended and restated effective January 1, 2016.

IN WITNESS WHEREOF, the undersigned has caused the Plan to be executed by its duly authorized officer this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Agreed to:

By: \_\_\_\_\_

Rhonda Skillern-Jones, President  
Board of Education

By: \_\_\_\_\_

Paula Harris, Secretary  
Board of Education

By: \_\_\_\_\_

Terry Grier, Ed. D.  
Superintendent of Schools

Approved as to Form:

By: \_\_\_\_\_

The Sargent Law Group, PLLC

Approved as to Business Terms:

By: \_\_\_\_\_

Kenneth Huewitt  
Deputy Superintendent and Chief Financial Officer

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## **ARTICLE I PLAN ESTABLISHMENT**

### **1.1 Purpose**

The Houston Independent School District Cafeteria Plan (the "Plan") is created exclusively for Employees. The Plan's purpose is to provide Covered Employees with the means to exchange all or part of their compensation for selected Plan benefits.

### **1.2 Qualification**

The Plan is intended to qualify as a cafeteria plan under Section 125 of the Internal Revenue Code of 1986, as amended (the "Code"). This document is intended to satisfy the written plan document requirement of Department of Treasury Regulations Section 1.125-1(c).

The Houston Independent School District Health Care Reimbursement Plan (the "Health Care Reimbursement Plan"), as set forth in Appendix A, is intended to qualify as a health plan under Section 105(e) of the Code. Appendix A are also intended to satisfy the written plan document requirement of Code regulation Section 1.105-11(b)(1)(i).

The Houston Independent School District Dependent Care Reimbursement Plan (the "Dependent Care Reimbursement Plan"), as set forth in Appendix B, is part of the Plan and is intended to qualify as a dependent care assistance program under Section 129 of the Code. Appendix B is intended to satisfy the written plan document requirement of Code Section 129(d)(1).

### **1.3 Duration**

The Plan is established with the intention of being maintained for an indefinite period of time; however, the Employer, in its sole discretion and in accordance with the provisions of Article VIII may amend or terminate the Plan or any provision of the Plan at any time.

## **ARTICLE II DEFINITIONS**

The following words and phrases, when capitalized, shall have the following meanings.

### **2.1 Board**

Board means the Board of Education of the Houston Independent School District.

### **2.2 Change in Status**

Change in Status means:

- A. a “special enrollment” event under HIPAA,
- B. the Covered Employee's marriage, divorce, legal separation or annulment,
- C. the birth, adoption, placement for adoption, or change in dependency or custody of a Covered Employee's child,
- D. the death of the Employee's Spouse or Dependent child,
- E. a change in employment status by the Covered Employee, Spouse or Dependent, including commencement or termination of employment, a change in work shift, a change in worksite, a reduction or increase in hours of employment including changing from part-time to full-time employment status, a strike or lockout,
- F. commencement or return from an unpaid leave of absence by the Employee, Spouse or Dependent,
- G. a change in worksite or personal residence resulting in eligibility or loss of eligibility of coverage for the Covered Employee, Spouse, or Dependent under any health maintenance organization offered through this Plan,
- H. attainment by Dependent child of limiting age for a benefit provided under this Plan,
- I. a change in legal custody (including the issuance of a Qualified Medical Child Support Order) that affects the child’s eligibility for coverage under this Plan or the plan of the child’s other parent,
- J. entitlement to Medicare or Medicaid by the Employee, Spouse, or Dependent,
- K. loss of entitlement to Medicare, Medicaid, or CHIP by the Employee, Spouse, or Dependent,

- L. a change in status event affecting a nondependent child who has not attained age 26, including becoming newly eligible for a benefit provided under this Plan, beyond the date on which the child would otherwise have lost coverage,
- M. any other event the Plan Administrator determines permits revocation of an election without violating the Code,
- N. loss of “Qualifying Person” status, as defined in Section 2.9 of the Dependent Care Spending Account Plan, or
- O. such other event or events which may constitute a change in status permitting the revocation of an election and, if applicable, the filing of a new election as permitted under applicable law, regulations, or other guidance, including Notice 2010-38.

### **2.3 Claim Administrator**

Claim Administrator means the person(s) or entity (or entities) authorized and responsible for receiving and reviewing claims for benefits under the Plan; determining what amount, if any, is due and payable; making appropriate disbursements to persons entitled to benefits under the Plan; and reviewing and determining denied claims and appeals.

### **2.4 Code**

Code means Internal Revenue Code of 1986, as amended, and regulations issued thereunder or pursuant thereto.

### **2.5 Covered Employee**

Covered Employee means an Employee who satisfies the eligibility, participation, and coverage requirements of Article III and who has made an election to participate in the benefits described in Section 4.3.

### **2.6 Dependent**

Except as otherwise provided in Appendix A or B , Dependent includes:

- A. Legal spouse (unless legally separated);
- B. Child under age 26 where such child is eligible to participate in a constituent plan pursuant to its terms;
- C. Unmarried child of any age who is dependent on you for support due to a continuing physical or mental disability that began before age 26, provided the child was covered before age 26 and meets one of the following criteria:
  - 1. You claim the child as a dependent on your federal income tax return
  - 2. The child qualifies for Medicaid support

- D. You have court-approved power of attorney for the child (You must provide verification of the incapacity and eligibility when requested.) Child who qualifies as your dependent under the terms of a qualified medical child support order (QMCSO).

"Child" can mean your natural or legally adopted child, stepchild, foster child, any other child for whom you are a legal guardian, or any grandchild whom you claimed as a dependent on your federal income tax return in the year you first covered him or her, and have continuously covered since.

Notwithstanding anything in this Section 2.6 to the contrary, grandchildren can only be covered up to age 25 unless they otherwise meet the eligibility definition and subject to the eligibility provisions in the underlying benefit plan. Grandchildren will only be covered on a pre-tax basis if the grandparent is a legal guardian or the grandchild is a tax dependent. All other coverage for grandchildren will be on a post-tax basis.

Regardless of whether a Dependent is eligible for a Benefit under this Plan, a Covered Employee may only make Salary Reduction Contributions for Benefits for an Employee's dependent who is a Covered Person as follows: a Covered Employee's dependent as defined in Code Section 152 (without regard to (b)(1), (b)(2), and (d)(1)(B)) or, effective January 1, 2011, the Covered Employee's child as defined in Code Section 152(f)(1)) who has not attained age 27 as of the end of the taxable year.

The Employer reserves the right to require the completion of any form or the production of any documentation requested by the Employer verifying eligibility for Dependent coverage under the Plan's terms in order for a Dependent to initially become covered under the Plan. Further, the Employer, from time to time, may require proof that the covered Dependent continues to satisfy the Plan's eligibility requirements as part of a formal or informal Dependent audit program. If such proof is not provided to the Employer in the format required and within the timeframe provided, the Employer may prospectively terminate a Dependent's coverage for the failure to provide verification of Dependent eligibility status, upon providing advance written notice of the potential termination. In such case, the Dependent will be deemed to no longer satisfy the Plan's eligibility requirements. The provisions above shall be conducted in a non-discriminatory manner.

## **2.7 Dependent Care Reimbursement Plan**

Dependent Care Reimbursement Plan means the Houston Independent School District Dependent Care Reimbursement Plan set forth in Appendix B.

## **2.8 District**

District means Houston Independent School District.

## **2.9 Effective Date**

Effective Date means the date the amended and restated Plan becomes operative; the Effective Date is January 1, 2016.

## **2.10 Employee**

For purposes of this Plan only, Employee means a person currently performing services under his or her Employer's control.

The term Employee includes, but is not limited to, a person who is:

- A. a leased employee, as defined in Code Section 414(n),
- B. a nonresident alien who receives no earned income (within the meaning of Code Section 911(d)(2)) from an Employer that constitutes income from sources within the United States, as defined in Code Section 861(a)(3),
- C. collectively bargained employees.

The term *Employee* does not mean:

- A. a self-employed individual with respect to services provided to an Employer, as defined in Code Section 401(c)(1)(A),
- B. a person the Plan Administrator determines is an Employer's independent contractor, and
- C. a person the Plan Administrator determines an Employer engages as a consultant or advisor on a retainer or fee basis.

A person the Plan Administrator determines is not an "Employee" as defined above shall not be eligible to participate in the Plan regardless of whether such determination is upheld by a court or tax or regulatory authority having jurisdiction over such matters.

Notwithstanding the foregoing, effective January 1, 2015, to the extent that an individual is determined to qualify as a "full-time employee" of the Employer as defined under Section 4980H(c)(4) of the Internal Revenue Code but who does not otherwise meet the requirements set forth above, such individual shall be treated as being eligible to participate in the Plan as an Employee.

## **2.11 Employer**

Employer means the District.

For purposes of satisfying the nondiscrimination requirements of Code Section 125(b), Section 105(h) and 129(d), the term "Employer" shall include any other corporation or other business entity which must be aggregated with the Employer under sections 414(b), (c), (m) or (o) of the Code, but only for such period of time when the Employer or such other corporation or other business entity must be aggregated as aforesaid.

## **2.12 Exchange**

Exchange means a marketplace established under Section 1331 of the Patient Protection and Affordable Care Act, commonly referred to as an Exchange or a Health Insurance Marketplace.

## **2.13 FMLA**

FMLA means the Family and Medical Leave Act of 1993, as amended, and the regulations issued thereunder or pursuant thereto.

## **2.14 Health Care Reimbursement Plan**

Health Care Reimbursement Plan means the Houston Independent School District Plan set forth in Appendix A.

## **2.15 HIPAA**

HIPAA means the Health Insurance Portability and Accountability Act of 1996, as amended, and the regulations issued thereunder or pursuant thereto.

## **2.16 Part-Time Employee**

Part-Time Employee means an Employee who is not regularly scheduled to work at least 20 hours per week.

## **2.17 Plan**

Plan means the Houston Independent School District Cafeteria Plan as herein set forth and as amended from time to time.

## **2.18 Plan Administrator**

Plan Administrator means the person(s) authorized and responsible for managing and directing the operation and administration of the Plan.

## **2.19 Plan Year**

Plan Year means the 12-month period beginning January 1 and ending December 31.

## **2.20 Protected Health Information or PHI**

Protected Health Information or PHI means individually identifiable health information created or received by a Covered Entity as defined under HIPAA. Information is “individually identifiable” if it names the individual person or there is a reasonable basis to believe components of the information could be used to identify the individual. “Health Information” means information, including genetic information, whether oral or recorded in any form or medium, that (i) is created by a health care provider, health care plan, or health care clearinghouse; and (ii) relates to the past, present, or future physical or mental



health or condition of a person, the provision of health care to a person; or the past, present or future payment for health care.

**2.21 Salary Deduction Agreement**

Salary Deduction Agreement means the authorization to the Employer by the Employee to reduce such Employee's pay by an amount on an after-tax basis for selected Plan benefits.

**2.22 Salary Deduction Contributions**

Salary Deduction Contributions means the contributions taken from the Covered Employee's salary on an after-tax basis, pursuant to a Salary Deduction Agreement.

**2.23 Salary Reduction Agreement**

Salary Reduction Agreement means the authorization to the Employer by the Employee to reduce such Employee's pay by an amount on a before-tax basis for selected Plan benefits.

**2.24 Salary Reduction Contributions**

Salary Reduction Contributions means the contributions taken from the Covered Employee's salary on a before-tax basis, pursuant to a Salary Reduction Agreement.

**2.25 Spouse**

Spouse means the Covered Employee's lawful spouse as determined by the laws of the State of Texas.

**2.26 USERRA**

USERRA means the Uniformed Services Employment and Reemployment Rights Act of 1994.

## **ARTICLE III ELIGIBILITY, PARTICIPATION AND COVERAGE**

### **3.1 Eligibility**

An Employee who is a regular employee (active or on a paid leave approved by the District) and an active, contributing member of the Teacher Retirement System (TRS) of Texas or retired from TRS and re-hired into an otherwise benefits eligible position is eligible to participate in the Plan as provided in this Section 3.1. Eligibility for premium payment benefits set forth in Section 4.3 shall also be subject to the additional requirements, if any, specified in the underlying plan to which premium payment benefits relate. Employees covered on the Effective Date shall remain eligible to participate in the Plan. All other Employees shall become eligible for Plan participation on the first day of the month following thirty (30) consecutive calendar days of employment with the Employer.

The following Employees are not eligible to participate in the Plan:

- A. Part-Time Employees.
- B. Employees in an employee unit covered by a collective bargaining agreement between Employee representatives and one or more Employers if this Plan's benefits were not the subject of good faith bargaining between the Employee representatives and the Employer.
- C. Leased employees, as defined in Code Section 414(n).
- D. Non-resident aliens.
- E. Any individual who fails to meet the eligibility provisions set forth above in this Section 3.1.

Notwithstanding the foregoing, effective January 1, 2015, to the extent that either a new or existing employee qualifies as a "full-time employee" of the Employer as defined under Section 4980H(c)(4) of the Internal Revenue Code but who does not otherwise meet the eligibility requirements set forth above, such individual shall be treated as being eligible to participate in the Plan and shall be eligible for Plan participation as of the date specified by the Employer in accordance with the Employer's determination of when coverage begins under Internal Revenue Code Section 4980H.

### **3.2 Participation**

Employees become Plan participants on the date they satisfy the eligibility requirements of Section 3.1 and the enrollment and election requirements of Section 5.1.

### **3.3 Coverage**

- A. Date Coverage Begins

Employees become Covered Employees on the date they satisfy the eligibility and participation requirements of Sections 3.1 and 3.2, respectively.

B. Coverage During Leave of Absence

1. Paid Leave

During a paid leave of absence, a Covered Employee continues to participate in the premium payment benefits he or she elected.

2. Unpaid Leave

Except as otherwise provided below, Plan coverage for a Covered Employee on an approved unpaid leave of absence is suspended on the last date of coverage for which a premium payment benefit has been paid. If the unpaid leave of absence is taken pursuant to FMLA, Covered Employees may elect to continue participation in premium payment benefits described in Sections 4.3(A), (B), (C), (D) and (E) by (i) pre-paying on a before-tax basis the premiums for coverage during the leave, (ii) paying premium payment benefits during the FMLA leave on an after-tax basis, or (iii) paying any missed premium payments from FMLA leave upon return from FMLA leave. Additionally, with respect to premium payment benefits described in Sections 4.3(D) and (E), the Covered Employee can elect to suspend participation and upon return from unpaid FMLA leave, the Covered Employee may elect to (i) resume participation at the coverage level in effect when the unpaid leave commenced, with a corresponding increase in premium to recover premiums required for the balance of the Plan Year, or (ii) to participate at a reduced coverage level reflecting the premiums not collected during the unpaid leave of absence.

C. Date Coverage Ceases

Except as otherwise provided for in the Plan, Plan coverage ceases on the last day of the month following the earliest of:

1. the date of termination of employment,
2. except where participation continues during an unpaid leave of absence, the last day of the last pay period for which a Covered Employee's salary is reduced as required for Plan participation,
3. the effective date of a Plan amendment that terminates coverage for the Covered Employee's job category, or
4. the date the Covered Employee ceases to meet the eligibility requirements of the Plan, or
5. the date of Plan termination.

D. Effect of Terminated Coverage

Termination of coverage automatically cancels a Covered Employee's Salary Reduction Agreement and/or Salary Deduction Agreement on the date coverage terminates. Whether and to what extent coverage and benefits under the benefit plan towards which contributions are made shall be determined according to the terms of that benefit plan.

E. Reinstatement of Coverage

1. If On a Leave of Absence

A former Covered Employee who returns to an Employer's service during the same Plan Year that he or she took an unpaid leave of absence shall be eligible to participate in the Plan and make new benefit elections, provided such Employee satisfies the eligibility requirements of Section 3.1.

Notwithstanding the foregoing, if a former Covered Employee returns to service during the same Plan Year and within 30 days of the date prior participation ended, he shall have his prior benefit elections reinstated and may not make any new benefit elections for the remainder of the Plan Year, except as described in Section 5.1(F)(3). If an unpaid leave of absence was taken in accordance with FMLA, such Covered Employee may reinstate his or her election and Salary Reduction Contributions and/or Salary Deduction Contributions for the remainder of the Plan Year if participation has not continued pursuant to Section 3.3(B). In all other cases, the Covered Employee may only make any new benefit elections for the remainder of the Plan Year, as described in Section 5.1(F)(3).

2. If Previously Terminated

A former Covered Employee who returns to an Employer's service shall be eligible to participate in the Plan and make new benefit elections, provided such Employee satisfies the eligibility requirements of Section 3.1.

Notwithstanding the foregoing, if a former Covered Employee returns to service during the same Plan Year and within 30 days of the date prior

participation ended, he shall have his prior benefit elections reinstated and may not make any new benefit elections for the remainder of the Plan Year, except as described in Section 5.1(F)(3). The above rule shall not apply and the rehired Employee shall be eligible to make new elections for the balance of the Plan Year, if it is determined to the satisfaction of the Plan Administrator that the prior termination of employment and reinstatement was bona fide and not an attempt to avoid the irrevocable rule described in Section 5.1(F)(1).

F. Coverage under the Family and Medical Leave Act and USERRA.

1. Family and Medical Leave Act of 1993

The Plan shall provide coverage for a Covered Employee solely to the extent necessary to comply with FMLA, and the Plan shall be interpreted and administered as necessary to comply with FMLA and the rulings and regulations issued thereunder.

2. Uniformed Services Employment and Reemployment Rights Act of 1994

The Plan shall provide coverage for a Covered Employee who returns to active duty after a period of qualified military service as necessary to comply with USERRA and the Plan shall be interpreted and administered as necessary to comply with USERRA and the rulings and regulations issued thereunder.

3. Coverage Contingent Upon Contribution

Any coverage provided as a result of this Section shall be conditioned upon payment of applicable contributions by the Employee.

## **ARTICLE IV BENEFITS**

### **4.1 Benefit Options**

As a condition of Plan participation, Covered Employees must elect either:

- A. to receive the full unreduced compensation benefit described in Section 4.2,
- B. to forego all or part of the unreduced compensation benefit described in Section 4.2 and make before-tax contributions in exchange for one or a combination of premium payment benefits described in Section 4.3, or
- C. to forego all or part of the unreduced compensation benefit described in Section 4.2 and make after-tax contributions in exchange for one or a combination of premium payment benefits described in Section 4.3.

Employee contributions for Benefits described in Sections 4.3 A-F and I-J must be on an entirely before-tax basis through a Salary Reduction Agreement; provided, however, that the Plan Administrator may allow Covered Employees to pay for such Benefits otherwise designated as pre-tax on an after-tax basis on a case by case basis in a nondiscriminatory manner.

### **4.2 Unreduced Compensation Benefit**

In lieu of all or some of the premium payment benefits described in Section 4.3 that a Covered Employee otherwise could elect, he or she may elect to receive unreduced compensation in an amount equal to the value of the premium payment benefits not elected. The unreduced compensation benefit is subject to the Employer's regular payroll practices; applicable local, state, and federal income tax withholding; and other applicable deductions. The unreduced compensation benefit is not additional compensation; it is the amount by which a Covered Employee's compensation is not reduced each pay period by not electing a premium payment benefit. The unreduced compensation benefit shall cease whenever the Covered Employee commences an unpaid leave of absence, terminates employment, or the Covered Employee's Employer determines, in its sole discretion, that compensation is not payable to such Employee

### **4.3 Premium Payment Benefits**

By electing one or more premium payment benefits, an Employee converts a portion of his or her compensation for the Plan Year into contributions to the constituent plan that governs the selected premium payment benefit. The constituent plans are hereby incorporated by reference and that constituent plan's terms, as amended from time to time, govern a Covered Employee's rights and obligations under it. Covered Employees may elect one or more of these premium payment benefits:

A. Medical Premium Payment Benefit

If under the terms of the medical plan a Covered Employee is eligible to participate in that plan, he or she may elect any available coverage level and/or options as the medical premium payment benefit. The amount of the medical premium payment benefit shall not exceed an amount equal to the contributions required under the medical plan for the selected level of coverage.

B. Dental Premium Payment Benefit

If under the terms of the dental plan, a Covered Employee is eligible for that plan, he or she may elect any available coverage level and/or options as the dental premium payment benefit. The amount of the dental premium payment benefit shall not exceed an amount equal to the contributions required under the dental plan for the selected level of coverage.

C. Vision Premium Payment Benefit

If under the terms of the vision plan, a Covered Employee is eligible for that plan, he or she may elect any available coverage level and/or options as the vision premium payment benefit. The amount of the vision premium payment benefit shall not exceed an amount equal to the contributions required under the vision plan for the selected level of coverage.

D. Health Care Reimbursement Account Premium Payment

If under the terms of the Health Care Reimbursement Account Plan, a Covered Employee is eligible to participate in that plan, he or she may elect any whole dollar annual contribution amount of not more than the annual limit designated by the Plan Administrator but in no event more than \$2,550 (indexed for cost-of-living adjustments) less the amount of the nonelective employer contribution, if any (see Section 4.4), as the health care spending account plan premium payment benefit.

E. Dependent Care Reimbursement Account Premium Payment

If under the terms of the Dependent Care Reimbursement Account Plan, a Covered Employee is eligible to participate in that plan, he or she may elect any whole dollar annual contribution amount of not more than the annual amount limit designated by the Plan Administrator but in no event more than \$5,000 (or \$2,500 for a married Covered Employee filing a separate federal income tax return) as the dependent care reimbursement account plan premium payment benefit.

F. Term Life Premium Payment

If under the terms of the term life plan, a Covered Employee is eligible to participate in that plan, he or she may elect any available coverage level and/or options as the term life and AD&D premium payment benefit. The amount of the term life premium payment benefit shall not exceed an amount equal to the contributions required under the term life plan for the selected level of coverage.

G. Disability Premium Payment

If under the terms of the disability plan, a Covered Employee is eligible to participate in that plan, he or she may elect any available coverage level and/or options as the disability premium payment benefit. The amount of the disability premium payment benefit shall not exceed an amount equal to the contributions required under the disability plan for the selected level of coverage.

H. Hospital Indemnity Premium Payment

If under the terms of the hospital indemnity plan, a Covered Employee is eligible to participate in that plan, he or she may elect any available coverage level and/or options as the hospital indemnity payment benefit. The amount of the hospital indemnity premium payment benefit shall not exceed an amount equal to the contributions required under the hospital indemnity plan for the selected level of coverage.

I. Cancer Care Premium Payment

If under the terms of the cancer care plan, a Covered Employee is eligible to participate in that plan, he or she may elect any available coverage level and/or options as the cancer care payment benefit. The amount of the cancer care premium payment benefit shall not exceed an amount equal to the contributions required under the cancer care plan for the selected level of coverage.

J. Critical Illness Premium Payment

If under the terms of the critical illness plan, a Covered Employee is eligible to participate in that plan, he or she may elect any available coverage level and/or options as the critical illness payment benefit. The amount of the critical illness premium payment benefit shall not exceed an amount equal to the contributions required under the critical illness plan for the selected level of coverage.

K. Accident Premium Payment

If under the terms of the accident plan, a Covered Employee is eligible to participate in that plan, he or she may elect any available coverage level and/or options as the critical illness payment benefit. The amount of the accident premium payment benefit shall not exceed an amount equal to the contributions required under the accident plan for the selected level of coverage.

L. Pre-paid Legal Premium Payment

If under the terms of the pre-paid legal plan, a Covered Employee is eligible to participate in that plan, he or she may elect any available coverage level and/or options as the pre-paid legal payment benefit. The amount of the pre-paid legal premium payment benefit shall not exceed an amount equal to the contributions required under the pre-paid legal plan for the selected level of coverage.



The Employer must contribute the amounts corresponding to the value of the premium payment benefits that Covered Employees select to the plans governing the Covered Employees' selected premium payment benefits.

#### **4.4 Limits for Certain Employees**

Benefits payable under the Plan to each highly compensated participant, as defined in Code Section 125(e)(1) or highly compensated individual, as defined in Code Section 125(e)(2), shall be limited to the extent necessary to avoid violating Code Section 125(b)(1).

Benefits payable under the Plan to each key employee, as defined in Code Section 416(i)(1), are limited to the extent necessary to avoid violating Code Section 125(b)(2).

Benefits payable under the Plan to each highly compensated individual, as defined in Code Section 105(h)(5) shall be limited to the extent necessary to avoid violating Code Section 105(h)(1) as applicable.

Benefits payable under the Plan to a highly compensated employee, as defined in Code Section 414(q), are limited to the extent necessary to avoid violating Code Section 129(d)(8). The Employer may determine prior to or during a Plan Year that the Salary Reduction Contributions of a highly compensated employee must be reduced to avoid violating Code Section 129(d)(8). Any amounts that are in excess of the Code Section 129(d)(8) limit shall be returned to a highly compensated employee in the form of taxable compensation.

#### **4.5 Notification of Premium Payment Benefit Amounts**

The District shall provide written notification to eligible Employees of the amount of the premium payment benefits prior to the initial and annual enrollment/election period. The amount of the premium payment benefits shall be the contributions required of the Employee to participate in the constituent plan(s) for which a premium payment benefit is available under the Plan. Any such written notification is hereby incorporated by reference and made part of the Plan.

#### **4.6 Application of Other Plans**

Notwithstanding any other provision of the Plan, Covered Employees electing one or more premium payment benefits under the Plan shall be subject to the provisions, conditions, limitations, and exclusions of the health and/or welfare benefit plan(s) listed in Section 4.3 for which they elect the premium payment benefit. Such plans are hereby incorporated by reference to the extent that they apply to the operation of this Plan.

## **ARTICLE V PROCEDURES**

### **5.1 Enrollment/Election Procedures**

#### **A. Forms and Agreements**

Employees may enroll, make elections, and direct their Employer to make Salary Reduction Contributions and/or Salary Deduction Contributions only by filing the appropriate, completed forms or agreements with the Plan Administrator before the deadline described in Section 5.1(C).

#### **B. Annual Enrollment**

The Plan Administrator shall conduct an enrollment period prior to the beginning of each Plan Year during which Employees may make new elections or change existing ones for the next Plan Year. The Plan Administrator will notify eligible Employees in writing of the timing of the annual enrollment period each year prior to the beginning of such period. Elections made during annual enrollment will be effective the first day of the Plan Year immediately following the end of the annual enrollment period.

#### **C. Deadlines**

##### **1. Initial Enrollment/Election**

For Employees who become eligible as of the Effective Date, the deadline for enrolling and making elections is the date the Plan Administrator specifies, but no later than the first day of the Plan Year to which the enrollment, elections and Salary Reduction Agreement apply.

For Employees who become eligible after the Effective Date but before the annual enrollment described in Section 5.1(B), the deadline for enrolling and making initial elections is the day prior to the effective date of coverage after the Employee becomes eligible in accordance with Section 3.1. However, any Employee who terminates employment and is rehired within 30 days after terminating employment or who returns to employment following an unpaid leave of absence of less than 30 days is not eligible for the election provided in the paragraph.

##### **2. Annual Enrollment/Election**

For Covered Employees and Employees who become eligible as of the first day of a Plan Year, the deadline for enrolling and making elections is the date the Plan Administrator specifies, but no later than the day preceding the first day of the Plan Year to which the enrollment, elections, and Salary Reduction Agreement and Salary Deduction Agreement applies.

D. Missed Deadline Yields Default Election

1. Initial Enrollment

An Employee (other than a Covered Employee) who fails to submit a valid enrollment/election form and Salary Reduction Agreement, as required in Section 5.1(A), is deemed to elect the maximum unreduced compensation benefit, described in Section 4.2, unless the Plan Administrator approves a supplemental election, as described in Section 5.1(F)(2).

2. Annual Enrollment

Unless the Plan Administrator approves a supplemental election, as described in Section 5.1(F)(2), a Covered Employee who fails to submit a valid enrollment/election form and Salary Reduction Agreement, as required in Section 5.1(A), automatically re-elects the same premium payment benefits then in effect for the next Plan year, except that participation in benefits described in Section 4.3(D) and (E) shall be deemed waived. Salary Reduction Contributions and/or Salary Deduction Contributions for the re-elected benefits will be adjusted automatically to reflect any increase or decrease in the premium payment cost.

E. Validity of Enrollment/Election Forms and Salary Reduction Agreements

1. Plan Administrator Approval

Enrollment and election forms, Salary Reduction Agreements and Salary Deduction Agreements and default elections take effect only if valid, as determined by the Plan Administrator. Except for supplemental elections described in Section 5.1(F)(2), the Plan Administrator shall substitute the unreduced compensation benefit, described in Section 4.2, for any invalid premium payment benefit election.

2. Remedial Modification or Rejection

The Plan Administrator may modify or reject any enrollment and election form and/or Salary Reduction or Salary Deduction Agreement or take other action it deems appropriate under rules uniformly applicable to similarly situated persons to satisfy nondiscrimination requirements of Code Section 125(b). Any remedial modification, rejection, or other action the Plan Administrator takes must be on a reasonable basis that does not discriminate in favor of highly compensated individuals or participants, as defined in Code Section 125(e)(1) and (2), respectively, or key employees, as defined in Code Section 416(i)(1).

F. Changing Elections

1. General Rule

All elections (including default elections described in Section 5.1(D)), Salary Reduction Agreements and Salary Deduction Agreements stay in force during the entire Plan Year to which they apply unless changed or revoked as provided in this Section 5.1(F). During annual enrollment, however, Covered Employees may make new benefit elections or change existing ones for the forthcoming Plan Year.

2. Supplemental Elections

Section 5.1(F)(1) notwithstanding, the Plan Administrator may approve a supplemental election to correct an enrollment or election form, Salary Reduction Agreement, or Salary Deduction Agreement that is invalid for any reason other than failing to submit it on time — if approval would not violate Code Section 125.

3. Revocation of Elections

Except as provided in Section 3.3(C), Covered Employees may revoke elections (including default elections), Salary Reduction Agreements, and Salary Deduction Agreements during a Plan Year only in accordance with the provisions described in this Section 5.1(F)(3). Except for changes made in accordance with Section 5.1(F)(3)(g), and, effective April 1, 2009, changes made pursuant to a HIPAA special enrollment due initial entitlement to state premium assistance under Medicaid or CHIP or loss of entitlement to Medicaid or a state children's health insurance program (CHIP), a Covered Employee must make the change within 31 days of the event giving rise to the election change. Effective April 1, 2009, in the event of a HIPAA special enrollment due to the loss of Medicaid or a state children's health insurance program (CHIP) or initial entitlement to state premium assistance by an Employee, Spouse or Dependent a Covered Employee will have 60 days from the date of the event to make an election change. Furthermore, except for changes made in accordance with subparagraph (a) or (b), a Covered Employee may not make any mid-year election changes to benefits described in Sections 4.3(D) and (E).

a. Separation from Service

Covered Employees may revoke elections, Salary Reduction Agreements and Salary Deduction Agreements on separating from their Employer's service. Regardless of previous claims or reimbursements, the Plan Administrator must reimburse a Covered Employee for any amounts the Covered Employee already paid for coverage relating to the period after the effective date of termination of coverage.

b. Change in Status

A Covered Employee may revoke any election (including a default election) and make a new one if such revocation and new election are both on account of and necessary or appropriate because of a Change in Status. Election, Salary Reduction Agreement, and Salary Deduction Agreement changes must be consistent with the Change in Status, except for elections:

- 1) made pursuant to the special enrollment provisions of HIPAA, or
- 2) made to increase Salary Reduction Contributions in the event the Employee elects COBRA coverage for the Employee, Spouse or Dependent.

For purposes of this subparagraph (b), the term consistent means that the Change in Status event must cause the Employee or Employee's Spouse or Dependent children to gain or lose eligibility under an employer-sponsored benefit offered through this Plan or the plan of the Spouse or Dependent. The election shall take effect as of the first day of month following receipt by the Plan Administrator of the election change, but not earlier than the date of the Change in Status. With respect to an election made pursuant to the birth, adoption, or placement for adoption of a child, the election change shall take effect as of date of the birth, adoption, or placement for adoption.

The Plan Administrator may require such evidence as it deems necessary to satisfy the consistency requirement imposed by Section 125 of the Code.

Notwithstanding the foregoing, a change in status shall also include an eligible employee no longer being an active, contributing member of the Teacher Retirement System (TRS) of Texas, but otherwise continuing to be eligible to participate in the Plan.

c. Cost Changes

If the cost of a premium payment benefit increases or decreases during a Plan Year, the Plan may, on a reasonable and consistent basis, automatically make a prospective change to Covered Employees' contributions to reflect the cost of this change. If the cost of a premium payment benefit option increases significantly during the Plan Year, Covered Employees may make a corresponding increase in their election or may revoke the election and prospectively select another option providing similar coverage or may revoke existing coverage if no other option providing similar

coverage is available. This opportunity for making new elections does not apply to the Health Care Reimbursement Account Plan and applies to the Dependent Care Reimbursement Account Plan only if a cost increase is imposed by a dependent care provider who is not a relative of the Covered Employee. For purposes of this subparagraph (c), a “relative” is an individual who is related as described in Code Section 152(d)(2)(A) through (G), incorporating the rules of Code Section 152(f)(1)(B) and 152(f)(4).

d. Coverage Changes

(1) Significant curtailment without a loss of coverage

If coverage offered under the Plan is significantly curtailed without a loss of coverage during a Plan Year, affected Covered Employees may revoke their election and make a new election on a prospective basis for coverage under another option providing similar coverage. For purposes of this subparagraph, a significant curtailment occurs if there is an overall reduction in coverage generally.

(2) Significant curtailment with loss of coverage

If coverage offered under the Plan is significantly curtailed to the extent that the Covered Employee experiences a loss of coverage, affected Covered Employees may revoke their election and make a new election on a prospective basis for coverage under another option providing similar coverage, or may revoke existing coverage if no other option providing similar coverage is available. For purposes of this subparagraph, a loss of coverage means a complete loss of coverage under the benefit option and shall include the elimination of a benefit option, an HMO ceasing to be available where the individual resides, the individual losing all coverage under the option by reason of an overall lifetime or annual limitation, or other fundamental loss of coverage as determined by the Plan Administrator.

(3) Significantly Improved or New Benefit Option

If the coverage offered under the Plan is significantly improved or if a new benefit option is made available under the Plan, then: (A) a Covered Employee who is enrolled in a benefit option other than the new or significantly improved benefit option may change their election on a prospective basis to elect the new or significantly improved benefit option, or (B) a Eligible Employee who had previously elected to waive coverage under a benefit option may elect to

enroll on a prospective basis in the new or significantly improved benefit option. The Plan Administrator, in its sole discretion, will determine whether there has been an addition of, or a significant improvement in, a benefit option in accordance with internal revenue service guidance.

e. Change in Coverage of Employee, Spouse or Dependent under Another Employer's Plan

If the Employee or the Employee's Spouse or Dependent is covered under another plan of the Employer or a plan of the employer of the Employee's Spouse or Dependent, the Employee may make an election change under this Plan in the following situations, provided such election change is on account of and corresponds with a change under the other plan:

- (1) if the plan year of such other employer plan is different than the Plan Year of this Plan, or
- (2) if the other employer plan permits the Employee, Spouse or Dependent to make changes for any of the situations described in this Section 5.1(F)(3).

f. Loss of Coverage under Another Health Plan

If an Employee, Spouse or Dependent loses coverage under any group health coverage by a governmental or educational institution, the Employee may make a new election on a prospective basis for health coverage provided under this Plan, provided such Employee, Spouse or Dependent is otherwise eligible for coverage under this Plan. For purposes of this Section 5.1(F)(3)(f), a governmental or educational institution shall include the following:

- (1) A state children's health program (SCHIP) under Title XXI of the Social Security Act,
- (2) A medical program of an Indian Tribal government (as defined in Section 7701(a)(4) of the Code), the Indian Health Service, or a tribal organization,
- (3) A state health benefits risk pool, or
- (4) A foreign government group health plan.

g. Automatic Adjustment of Election

The election and Salary Reduction Agreement of a Covered Employee who loses a Spouse or Dependent due to death for purposes of a premium payment benefit described in Section 4.3, but

fails to make a timely election in accordance with Section 5.1 shall be automatically adjusted in accordance with this Section.

h. Reduction of Hours Below 30

With respect to the Medical Premium Payment Benefit, an employee who was reasonably expected to average 30 hours of service or more per week that experiences an employment status change such that he or she is reasonably expected to average less than 30 hours of service per week may prospectively revoke his or her election for medical plan coverage, provided that the employee certifies that he or she and any related individuals whose coverage is being revoked have enrolled or intend to enroll in another plan providing minimum essential coverage under health care reform for coverage that is effective no later than the first day of the second month following the month that includes the date the medical plan coverage is revoked.

i. Exchange Enrollment Periods

With respect to the Medical Premium Payment Benefit, an employee who is eligible to enroll for coverage in a government-sponsored Exchange during an Exchange special or annual open enrollment period may prospectively revoke his or her election for medical plan coverage, provided that the employee certifies that he or she and any related individuals whose coverage is being revoked have enrolled or intend to enroll in new Exchange coverage that is effective no later than the day immediately following the last day of the medical plan coverage.

## 5.2 Claim Procedures

Claim procedures for the Health Care Reimbursement Account shall be as set forth in Appendix A.

Claim procedures for the Dependent Care Reimbursement Account shall be as set forth in Appendix B.

Claims relating to a plan governing a premium payment benefit are reviewable only under the Plan's terms and will be decided by the Plan Administrator.



## **ARTICLE VI CONTRIBUTIONS, FUNDING AND PLAN ASSETS**

### **6.1 Contributions**

#### **A. Employer Contributions**

The Employer shall pay premium payment benefits listed in Section 4.3 to the Employer-sponsored plan to which such benefits are payable provided that the Covered Employee shall authorize Salary Reduction Contributions and/or Salary Deduction Contributions in a corresponding amount pursuant to Section 6.1(B)(2).

Notwithstanding any contrary Plan provision, an Employer is not obligated to contribute to the Plan after it is terminated except to the extent required to pay benefits outstanding on the date the termination is adopted or, if later, effective.

#### **B. Salary Reductions and Salary Deductions**

As a condition of Plan participation, Employees must agree to direct their Employer:

1. to not reduce their compensation and provide the full unreduced compensation benefit of 4.2, or
2. to reduce their compensation and make Salary Reduction Contributions and/or Salary Deduction Contributions to the plan(s) governing their selected premium payment benefits.

Any election of premium payment benefits shall be null and void unless the Employee authorizes a Salary Reduction Agreement and/or Salary Deduction Agreement as provided for herein. An Employer must take Salary Reduction Contributions and/or Salary Deduction Contributions and apply them as directed, except that the Employer may not apply a Salary Reduction Contribution or Salary Deduction Contribution for a selected premium payment benefit to any other premium payment benefit nor may a Salary Reduction Contribution or Salary Deduction Contribution be applied during a subsequent Plan Year to any participating plan that provides benefits or coverage. Any such Salary Reduction Agreements and/or Salary Deduction Agreements are hereby incorporated by reference into the Plan as if set forth in full herein.

#### **C. COBRA Contributions**

To the extent a former Covered Employee, Dependent or Spouse has exercised his or her continuation rights (COBRA) under the Public Health Service Act with respect to benefits described in Section 4.3(A), (B), (C), and (D) or with respect to any plan provided by the Employer, the Plan shall accept contributions from such individuals as COBRA premiums. The amount of the COBRA premiums shall not

exceed an amount equal to the contributions required under the COBRA continuation coverage for the selected plan and level of coverage.

D. Priority of Contributions

Contributions shall be deemed to come first from amounts contributed by Covered Employees and then from amounts contributed by the Employer.

E. Maximum Contribution

The maximum contribution that may be made under this Plan for a Covered Employee is the total of (1) the maximums that may be elected as Salary Reduction Contributions and Salary Deduction Contributions for benefits described in Section 4.3, (2) the maximums that may be contributed as COBRA premiums as set forth in Section 6.1(C), and (3) the amount, if any, contributed by the Employer as a nonelective contribution described in Section 4.4.

## **6.2 Funding**

The Employer shall establish and carry out, and may revise from time to time, the funding policy for the Plan. The Employer shall make payments for Salary Reduction Contributions and Salary Deduction Contributions from its general assets. The Employer shall make payments for COBRA premiums by collecting COBRA contributions and transmitting such amounts to the applicable Employer-sponsored health and welfare benefit plan.

## **ARTICLE VII ADMINISTRATION**

### **7.1 Plan Administrator**

The District shall appoint a person, entity or committee to serve as Plan Administrator. In the absence of such appointment, the District shall be the Plan Administrator.

### **7.2 Plan Administrator's Duties**

The Plan Administrator shall:

- A. manage and carry out the Plan's operation and administration according to the Plan's terms;
- B. maintain:
  - 1. whatever records and data are necessary or desirable for the Plan's proper operation and administration, and
  - 2. the Plan's governing documentation for inspection by anyone who participates or is eligible to participate in the Plan;
- C. notify Employees eligible to participate in the Plan of:
  - 1. the Plan's availability and terms,
  - 2. the premium payment benefits available for election,
  - 3. the maximum annual Salary Reduction Contribution amounts for each available premium payment benefit, and
  - 4. the procedures for enrolling and making and changing elections;
- D. supply eligible Employees with any forms and agreements they must complete; and
- E. record its and the Employer's acts and determinations regarding the Plan and preserve these records in its custody in accordance with the District's policies.

### **7.3 Plan Administrator's Powers**

Except as expressly limited or reserved in the Plan to the Board of Trustees, the District, the Employer, the Plan Administrator shall have the right to exercise, in a uniform and nondiscriminatory manner, full discretion with respect to the administration, operation, and interpretation of the Plan. Without limiting the generality of the foregoing rights, the Plan Administrator shall have full power and discretionary authority to:

- A. require any person to furnish such information as the Plan Administrator may request from time to time and as often as the Plan Administrator determines

reasonably necessary for the purpose of proper administration of the Plan and as a condition to the individual's receiving benefits under the Plan;

- B. make and enforce such rules and prescribe the use of such forms as the Plan Administrator determines reasonably necessary for the proper administration of the Plan;
- C. interpret the Plan and decide all matters arising under the Plan, including the right to remedy possible ambiguities, inconsistencies, or omissions;
- D. determine all questions concerning the eligibility of any individual to participate in, be covered by, and receive benefits under the Plan pursuant to the provisions of the Plan;
- E. determine whether objective criteria set forth in the Plan have been satisfied respecting any term, condition, limitation, exclusion, and restriction or waiver thereof;
- F. determine the amount of benefits payable, if any, to any person or entity in accordance with the provisions of the Plan; to inform the Employer or any other third party, as appropriate, of the amount of such benefits; to make claims decisions under the terms of the Plan; and to provide a full and fair review to any individual whose claim for benefits has been denied in whole or in part;
- G. delegate to other person(s) any duty that otherwise would be a fiduciary responsibility of the Plan Administrator under the terms of the Plan;
- H. engage the services of such person(s) and entity or entities as it deems reasonably necessary or appropriate in connection with the administration of the Plan;
- I. make such administrative or technical amendments to the Plan as may be reasonably necessary or appropriate to carry out the intent of the Employer, including such amendments as may be required or appropriate to satisfy the requirements of the Code and the rules and regulations from time to time in effect under any such laws, or to conform the Plan with other governmental regulations or policies; and
- J. pay all reasonable and appropriate expenses incurred in connection with the management and administration of the Plan including, but not limited to, premiums or other considerations payable under the Plan and fees and expenses of any actuary, accountant, legal counsel, or other specialist engaged by the Plan Administrator.

#### **7.4 Finality of Decisions**

The Plan Administrator shall have full power, authority and discretion to enforce, construe, interpret and administer the Plan. All decisions and determinations of the Plan Administrator with respect to any matter hereunder shall be conclusive and binding on Covered Employees and all other interested parties.

## **7.5 Compensation and Bonding of Plan Administrator**

Unless otherwise agreed to by the District, the Plan Administrator shall serve without compensation for services as such, but all reasonable expenses incurred in the performance of the Plan Administrator's duties shall be paid as specified in Section 9.17. Unless otherwise determined by the District or unless required by federal or state law, the Plan Administrator shall not be required to furnish bond or other security in any jurisdiction.

## **7.6 Liability Insurance**

The District may obtain liability coverage at the District's expense to insure any Employee serving as Plan Administrator against legal liability that may arise from being the Plan Administrator or performing the Plan Administrator's duties.

## **7.7 Reserved Powers**

The District reserves the powers, among others, to:

- A. adopt the Plan;
- B. amend, terminate, or merge the Plan according to Article VIII; and
- C. appoint and remove any Plan Administrator.

**ARTICLE VIII  
AMENDMENT, TERMINATION OR MERGER OF PLAN**

**8.1 Right to Amend the Plan**

Except as provided in Section 8.3, the District through the Board or a committee or individual delegated the authority to adopt amendments to the Plan by the Board expressly reserves the unlimited right to amend the Plan in any way. Any amendment to the Plan shall be in writing and shall be adopted by the Board or by the committee or individual authorized by the Board to adopt amendments to the Plan.

**8.2 Right to Terminate or Merge the Plan**

Notwithstanding that the Plan is established with the intention that it be maintained indefinitely, the District through the Board or a committee or individual delegated the authority to terminate or merge the Plan by the Board reserves the unlimited right to terminate or merge the Plan. Any termination or merger of the Plan shall be in writing and shall be adopted by the Board or by the committee or individual authorized by the Board to terminate or merge the Plan.

**8.3 Effect of Amendment, Termination or Merger**

Any amendment, termination or merger of the Plan shall be effective at such date as the Board shall determine except that no amendment, termination or merger may be retroactive unless remedial to comply with a law or regulatory requirement the District or the Plan is subject to.

## **ARTICLE IX MISCELLANEOUS**

### **9.1 No Employment Rights**

The Plan is a voluntary undertaking of the Employer and does not constitute a contract with any person. The Plan is not an inducement or condition of an Employee's employment with any Employer. Neither the establishment of the Plan, nor any modification thereof, nor any payments hereunder, shall be construed as giving to any Employee or any other person, any legal or equitable rights against his or her Employer, or their directors, officers, employees or agents, or as giving any person the right to be retained in the employ of the Employer.

### **9.2 Exclusive Rights**

No individual shall have a right to benefits under the Plan except as specified herein; and in no event shall any right to benefits under the Plan be or become vested. This Plan is not a guarantee of continuation of any benefits or coverage offered through the Plan.

### **9.3 No Property Rights**

No one has any right, title, or interest in the property of the District or the Employer by virtue of the Plan, nor is any person entitled to interest on any benefit amounts that may be allocated or available to him or her.

### **9.4 No Assignment of Benefits**

Except as provided in an incorporated document, benefits payable under the Plan shall not be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance or charge of any kind, and any attempt to affect same shall be void.

### **9.5 Right to Offset Future Payments**

In the event a payment or the amount of a payment is made erroneously to an individual, the Plan shall have the right to reduce future payments payable to or on behalf of such individual by the amount of the erroneous or excess payment. This right to offset shall not limit the right of the Plan to recover an erroneous or excess payment in any other manner.

### **9.6 Right to Recover Payments**

Whenever a payment has been made by the Plan, including erroneous payments, in a total amount in excess of the amount payable under the Plan, irrespective of to whom paid, the Plan shall have the right to recover such payments, to the extent of the excess, from the person to or for whom the payment was made.

### **9.7 Misrepresentation or Fraud**

A Covered Employee who receives benefits under the Plan as a result of false, incomplete, or incorrect information or a misleading or fraudulent representation may be required to repay all amounts paid by the Plan and may be liable for all costs of collection, including attorney's fees and court costs. The Plan Administrator shall decide such matters on a case by case basis in a nondiscriminatory manner.

### **9.8 Legal Action**

Before pursuing legal action, a person claiming Plan benefits or seeking redress related to the Plan must first exhaust the Plan's claim, review, and appeal procedures. Unless otherwise provided by law, the District and the Plan Administrator are the only necessary parties to any action or proceeding that involves the Plan or its administration. No Employee, Employer, or other person or entity is entitled to notice of any legal action, unless a court with appropriate jurisdiction orders otherwise.

No action at law or in equity in any court or agency shall be brought to recover benefits under the Plan prior to the exhaustion of the claims and appeals procedures set forth in Article V, nor shall an action be brought at all unless within 25 months after the date a claim is incurred under the Plan.

### **9.9 Governing Law and Venue**

The provisions of the Plan shall be administered, and all questions pertaining to the validity or construction of the Plan and the acts and transactions of the parties shall be determined, construed, and enforced, in accordance with applicable and, to the extent not preempted, the laws of the State of Texas, with venue in Harris County.

### **9.10 Governing Instrument**

This document, together with any documentation incorporated by reference herein, is the legal instrument governing the Plan. In case of conflict between this document and any other writing or evidence, the terms of this document shall govern.

### **9.11 Savings Clause**

If a provision of the Plan or the application of a provision of the Plan to any person, entity, or circumstance is held invalid under governing law by a court of competent jurisdiction, the remainder of the Plan and the application of the provision to any other person, entity, or circumstance shall not be affected.

### **9.12 Captions and Headings**

The captions and headings of an Article, Section or provision of the Plan are for convenience and reference only and are not to be considered in interpreting the terms and conditions of the Plan.



### **9.13 Notices**

No notice or communication in connection with the Plan made by a claimant or an Employee shall be effective unless duly executed on a format provided or approved by, and filed with, the appropriate Plan Administrator (or his or her representative).

### **9.14 Waiver**

No term, condition, or provision of the Plan shall be deemed waived unless the purported waiver is in a writing signed by the party to be charged. No written waiver shall be deemed a continuing waiver unless so specifically stated in the writing, and only for the stated period, and such waiver shall operate only as to the specific term, condition, or provision waived.

### **9.15 Parties' Reliance**

The District, the Employer, the Plan Administrator and anyone to whom the Plan's operation or administration is delegated may rely conclusively on any advice, opinion, valuation, or other information furnished by any actuary, accountant, appraiser, legal counsel, or physician the Plan engages or employs. A good faith action or omission based on this reliance is binding on all parties, and no liability can be incurred for it except as the law requires. No liability shall be incurred for any other action or omission of the District, the Employer or their employees, except for willful misconduct or willful breach of duty to the Plan.

### **9.16 Disclaimer**

The Employer makes no assertion or warranty about:

- A. whether Plan benefits are or will be excludable from a Covered Employee's gross income for federal or state income tax purposes, or
- B. whether any other tax treatment is or will be applicable.

### **9.17 Expenses**

All expenses of the Plan shall be paid from forfeitures, Employee contributions, or by the Plan, unless otherwise paid by the Employer. The Employer may advance expenses to the Plan, subject to reimbursement, without obligating itself to pay such expenses.

### **9.18 Indemnification**

The District, to the extent permitted by law, shall indemnify and hold harmless any employee or officer of the Employer from and against all loss, damages, liability and reasonable costs and expenses incurred in carrying out his or her responsibilities under the Plan, unless due to the bad faith or willful misconduct of such person, provided that such individual's attorney's fees and any amount paid in settlement shall be approved by the District.

## **9.19 Employees' Tax Obligations**

### **A. Excludability Determination**

Covered Employees themselves must determine whether Plan benefits are excludable for tax purposes, and must notify the Plan Administrator if they have reason to believe a payment is not excludable.

### **B. Liability and Payment**

If the Plan Administrator determines at any time after a Plan Year's end that Employees' Salary Reduction Contributions or other Employer contributions exceeded limits allowed by law for any reason including, but not limited to, erroneous information, administrative error, or a final determination that the Plan does not qualify as a cafeteria plan under Code Section 125 for the Plan Year, then Covered Employees must:

1. pay any local, state, and federal income taxes and related penalties and interest due with respect to the excess Salary Reduction Contributions or other Employer contributions, and
2. reimburse the Employer for the Employee's share of any local, state, and federal tax contributions the Employer would have withheld or other applicable deductions the Employer would have taken had the excess Salary Reduction Contributions or other Employer contributions been treated as taxable income.

## **ARTICLE X**

### **HIPAA PRIVACY AND SECURITY**

#### **10.1 Scope and Effective Date**

The provisions of this Article shall apply to the Health Care Reimbursement Account benefits offered by the Employer and shall be effective as of April 14, 2003.

#### **10.2 Uses and Disclosures of PHI**

The Plan and the Employer may disclose a Covered Employee's PHI to the Employer (or to the agent of the Employer) for the plan administration functions under 45 CFR § 164.504(a), to the extent not inconsistent with the HIPAA regulations. The Plan will not disclose PHI to the Employer except upon receipt of a certification by the Employer that the Plan has been amended to incorporate the agreements of Section 10.3, except as otherwise permitted or required by law.

#### **10.3 Privacy Agreements of the Employer**

As a condition for obtaining PHI from the Plan and its Business Associates the Employer agrees it will:

- A. Not use or further disclose such PHI other than as permitted by this Article, as permitted by 45 CFR 164.508, 45 CFR 164.512, and other sections of the HIPAA regulations, or as required by law;
- B. Ensure that any of its agents, including a subcontractor, to whom it provides the PHI agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- C. Not use or disclose the PHI for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
- D. Report to the Plan any use or disclosure of the PHI that is inconsistent with the uses or disclosures provided for of which the Employer becomes aware;
- E. Make the PHI of a particular participant available for purposes of the participant's requests for inspection, copying, and amendment, and carry out such requests in accordance with HIPAA regulation 45 CFR 164.524 and 164.526;
- F. Make the PHI of a particular participant available for purposes of required accounting of disclosures by the Employer pursuant to the participant's request for such an accounting in accordance with HIPAA regulation 45 CFR §164.528;
- G. Make the Employer's internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of the U.S. Department of Health and Human Services for purposes of determining compliance by the Plan with HIPAA;

- H. If feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, the Employer agrees to limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and
- I. Ensure that there is adequate separation between the Plan and the Employer by implementing the terms of subparagraphs (1) through (3), below:
1. Employees With Access to PHI: The employees of the Employer directly involved in administration of the Plan are the only individuals that may access PHI received from the Plan.
  2. Use Limited to Plan Administration: The access to and use of PHI by the individuals described in (1), above, is limited to Plan Administration functions as defined in HIPAA regulation 45 CFR §164.504(a) that are performed by the Employer for the Plan, as set forth in more detail in the covered entity's HIPAA privacy policies and procedures.
  3. Mechanism for Resolving Noncompliance: If the Employer determines that any person described in (1) above, has violated any of the restrictions of this Article, then such individual shall be disciplined in accordance with the policies of the Employer established for purposes of privacy compliance, up to and including dismissal from employment. The Employer shall arrange to maintain records of such violations along with the persons involved, as well as disciplinary and corrective measures taken with respect to each incident.
- J. Notify participant(s) of an unauthorized acquisition, access, use or disclosure of PHI that compromises the security or privacy of the information (a "Breach") without unreasonable delay in a report which includes the following information:
1. The names of the individuals whose PHI was involved in the Breach;
  2. The circumstances surrounding the Breach;
  3. The date of the Breach and the date of its discovery;
  4. The information Breached;
  5. Any steps the impacted individuals should take to protect themselves;
  6. The steps the Employer is taking to investigate the Breach, mitigate losses, and protect against future Breaches; and
  7. A contact person who can provide additional information about the Breach.

The Employer will cooperate with participant(s) in the investigation of, and response to, the Breaches it reports to participant(s). For this purpose, the term

“Breach” means an unauthorized acquisition, access, use or disclosure of PHI that compromises the security or privacy of the information.

Notwithstanding the foregoing, the terms of this Article X shall not apply to uses or disclosures of Enrollment, Disenrollment, and Summary Health Information made pursuant to 45 CFR 164.504(f)(1)(ii) or (iii); of PHI released pursuant to an Authorization that complies with 45 CFR 164.508; or in other circumstances as permitted by the HIPAA regulations.

#### **10.4 Security Agreements of the Employer**

As a condition for obtaining e-PHI from the Plan, its Business Associates, Insurers, and HMOs, the Employer agrees it will:

- A. Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic protected health information that it creates, receives, maintains, or transmits on behalf of the plan;
- B. Ensure that the adequate separation between the Plan and the Employer as set forth in 45 CFR 164.504(f)(2)(iii) is supported by reasonable and appropriate security measures;
- C. Ensure that any agent, including a subcontractor, to whom it provides this information agrees to implement reasonable and appropriate security measures to protect the information;
- D. Report to the Plan any security incident of which it becomes aware. For purposes of this section, security incident shall mean successful unauthorized access, use, disclosure, modification or destruction of, or interference with, the e-PHI; and
- E. Upon request from the Plan, the Employer agrees to provide information to the Plan on unsuccessful unauthorized access, use, disclosure, modification, or destruction of the e-PHI to the extent such information is available to the Employer.

Notwithstanding the foregoing, the terms of this section shall not apply to Enrollment, Disenrollment, and Summary Health Information provided to the Employer pursuant to 45 CFR 164.504(f)(1)(ii) or (iii); or e-PHI released pursuant to an Authorization that complies with 45 CFR 164.508; or in other circumstances as permitted by the HIPAA regulations.

All capitalized terms within this section shall have the meaning given them in the Plan or, if no other meaning is provided in the Plan, the term shall have the meaning provided under HIPAA.

APPENDIX A

**HOUSTON INDEPENDENT SCHOOL DISTRICT**

**HEALTH CARE REIMBURSEMENT PLAN (FLEXIBLE SPENDING ACCOUNT)**

## **ARTICLE I PLAN ESTABLISHMENT**

### **1.1 Purpose**

The Houston Independent School District Health Care Reimbursement Plan is created exclusively for Covered Employees, as defined in the Cafeteria Plan. The Plan's purpose is to reimburse Covered Employees for Qualifying Medical Expenses, as defined herein.

### **1.2 Qualification**

The Plan is intended to qualify as a health plan under Section 105(e) of the Internal Revenue Code of 1986, as amended ("the Code"). The Plan's Qualifying Medical Expense reimbursements are intended to be eligible for exclusion from Covered Employees' gross income under Code Section 105(b). This document is intended to satisfy the written plan document requirement of Treasury regulations Section 1.105-11(b)(1)(i).

### **1.3 Incorporation By Reference**

The term Cafeteria Plan as used in this Plan means the Houston Independent School District Cafeteria Plan. The terms of the Cafeteria Plan are incorporated by reference wherever they apply to this Plan's operation, to the extent such provisions do not conflict with the provisions of this Plan.

### **1.4 Duration**

The Plan is established with the intention of being maintained for an indefinite period of time; however, the District, as defined in the Cafeteria Plan, in its sole discretion and in accordance with the provisions of the Cafeteria Plan may amend or terminate the Plan or any provision of the Plan.

## **ARTICLE II DEFINITIONS**

When capitalized in this document, these words and phrases have the following meanings. Capitalized terms used in the Plan that are not defined in the Plan shall have the meaning set forth in the Cafeteria Plan.

### **2.1 Business Associate**

Business Associate means a person or entity that performs a function or activity regulated by HIPAA on behalf of the Plan and involving individually identifiable health information. Examples of such functions or activities are claims processing, legal, actuarial, accounting, consulting, data aggregation, management, administrative, accreditation and financial services. A Business Associate may be a Covered Entity. However, Insurers and HMOs are not Business Associates of the plans they insure. Effective February 18, 2010, a person or entity that transmits PHI to a covered entity (or its business associate) and routinely requires access to that PHI may also be a business associate. Examples of such entities include health information exchange organizations, regional health information organizations and e-prescribing gateways. Vendors that contract with covered entities offering certain personal health records to individuals may also be considered business associates.

### **2.2 Cafeteria Plan**

Cafeteria Plan means the Houston Independent School District Cafeteria Plan.

### **2.3 Covered Employee**

Covered Employee means an Employee who satisfies the participation requirements of Article III.

### **2.4 Covered Entity**

Covered Entity means a group health plan (including an employer plan); a health care provider that electronically transmits any health information in connection with a transaction for which the U.S. Department of Health and Human Services has established an electronic data interchange standard; or a health care clearinghouse (an entity that translates electronic information between nonstandard and HIPAA standard transactions).

### **2.5 Dependent**

Dependent means a Covered Employee's:

- A. Spouse, and
- B. dependent(s) as defined in Code Section 152 (without regard to (b)(1), (b)(2), and (d)(1)(B)); and



- C. Effective January 1, 2011, the Covered Employee's child as defined in Code Section 152(f)(1)) who has not attained age 26.

The Employer reserves the right to require the completion of any form or the production of any documentation requested by the Employer verifying eligibility for Dependent coverage under the Plan's terms in order for a Dependent to initially become covered under the Plan. Further, the Employer, from time to time, may require proof that the covered Dependent continues to satisfy the Plan's eligibility requirements as part of a formal or informal Dependent audit program. If such proof is not provided to the Employer in the format required and within the timeframe provided, the Employer may prospectively terminate a Dependent's coverage for the failure to provide verification of Dependent eligibility status, upon providing advance written notice of the potential termination. In sure case, the Dependent will be deemed to no longer satisfy the Plan's eligibility requirements. The provisions above shall be conducted in a non-discriminatory manner

## **2.6 Effective Date**

Effective Date means the date the amended and restated Plan becomes operative; the Effective Date is January 1, 2016.

## **2.7 Exclusions**

Exclusions mean the exclusions in Article V.

## **2.8 Health Care Reimbursement Account (Flexible Spending Account or FSA)**

Health Care Reimbursement Account means the notational account established on behalf of each Covered Employee who elects the Health Care Reimbursement Account premium payment benefit under the Cafeteria Plan to which the Covered Employee allocates before-tax contributions for the reimbursement of Qualifying Medical Expenses and/or is eligible to receive the Employer nonelective contribution under the Cafeteria Plan for the reimbursement of Qualifying Medical Expenses.

## **2.9 Maximum Annual Benefit**

Maximum Annual Benefit means the total of (1) the Salary Reduction Contributions a Covered Employee authorizes to his or her Health Care Reimbursement Account, according to the election procedures of Section 7.1, for Qualifying Medical Expense reimbursement and (2) the Employer nonelective contribution, if any, which total amount must be not more than \$2,550 (indexed for cost-of-living adjustments). The maximum amount of Salary Reduction Contributions a Covered Employee may make to his or her Health Care Reimbursement Account is \$2,550 (indexed for cost-of-living adjustments) less the Employer nonelective contribution, if any, described in Section 3.1 below.

## **2.10 Plan**

Plan means the Houston Independent School District Health Care Reimbursement Plan as herein set forth and as amended from time to time.

## 2.11 Qualifying Medical Expenses

Qualifying Medical Expenses means a Covered Employee's and a Dependent's expenses *incurred* during the Plan Year for medical care, as defined in Code Section 213(d)(1)(A) and (B). The Plan will allow a grace period of two and one half months following the end of the Plan Year in which Covered Employees and Dependents may incur Qualifying Medical Expenses to be reimbursed under the current Plan Year's election. To be a Qualifying Medical Expense, the medical care must be essential to diagnose, cure, mitigate, treat, or prevent a disease or disorder or to affect an unsound structure or function of the mind or body. *Incurred* refers to the date the medical care is provided — not to the date charged, billed, or paid.

## **ARTICLE III PARTICIPATION**

### **3.1 Participation**

An Employee is a Covered Employee and participates in the Plan during those periods in which the Employee:

- A. participates in the Cafeteria Plan, and
- B. has allocated an amount to his or her Health Care Reimbursement Account as set forth in this Appendix A.

Except for Qualifying Medical Expenses incurred before Plan coverage ceases and subject to satisfying the procedural requirements of Article VII, no Plan benefits are payable after coverage terminates.

### **3.2 Termination of Participation**

A Covered Employee shall cease to participate in the Plan when he or she is no longer eligible to participate in the Cafeteria Plan. Reimbursements from the Health Care Reimbursement Account after termination shall be made in accordance with Section 4.7.

A Covered Employee who is called to perform military service for more than 179 days may take his or her unused Health Care Spending Account balance as a cash distribution by the last day of the Plan Year, extended for the 2-1/2 month grace period. Such distribution shall be subject to income tax and the Covered Employee shall cease to participate in the Plan for the remainder of the Plan Year.

## **ARTICLE IV MEDICAL EXPENSE REIMBURSEMENT BENEFIT**

### **4.1 Right to Benefit**

Subject to the following terms and limits and the Exclusions, Covered Employees are entitled to reimbursement for Qualifying Medical Expenses.

### **4.2 Maintenance of Accounts**

The Plan Administrator shall maintain a Health Care Reimbursement Account for each Employee who elects the health care reimbursement account premium payment benefit or who is eligible to receive the Employer nonelective contribution described in Section 3.1. The health care reimbursement account premium payment benefit elected by the Employee and/or the Employer nonelective contribution, if any, shall be credited to his or her Health Care Reimbursement Account as of the first day that the Employee's election is effective.

### **4.3 Amount Payable**

Subject to the procedural requirements of Article VII, payable Qualifying Medical Expenses may not exceed the total of the health care reimbursement account premium payment benefit the Covered Employee elected to be credited to his or her Health Care Reimbursement Account for the Plan Year and the Employer nonelective contribution under Section 3.1, if any, for the Plan Year, less any payments previously made during the Plan Year — up to the Maximum Annual Benefit.

### **4.4 Qualifying Medical Expenses**

Qualifying Medical Expenses include, for example, expenses for:

- A. Deductibles and copayments for health care plans (medical, dental, vision)
- B. Coinsurance (the percentage of charges not paid by your health care plan)
- C. Amounts over usual and customary limits
- D. Prescription drugs (not available over-the-counter) that treat a medical condition
- E. over-the-counter drugs (obtained by prescription) or items only as permitted under applicable law or regulation and in accordance with the requirements of Notice 2010-59 and any subsequent guidance
- F. Birth control drugs (prescribed)
- G. Insulin
- H. Optometrist or ophthalmologist fees

- I. Eyeglasses
- J. Contact lenses
- K. Prescription sunglasses
- L. Corrective eye surgery (such as radial keratotomy)
- M. Dental care
- N. Artificial teeth/dentures
- O. Cost of fluoridation of home water supply advised by dentist
- P. Braces, orthodontic services (only those incurred within the active plan year)
- Q. Weight loss programs prescribed to treat a medical condition
- R. X-ray treatments
- S. Smoking cessation programs
- T. Treatment for alcoholism or drug dependency
- U. Acupuncture
- V. Vaccinations
- W. Physical therapy (as a medical treatment)
- X. Speech therapy
- Y. Occupational therapy
- Z. Infertility treatment
- AA. Physician's fees
- BB. Routine/preventive physicals
- CC. Obstetrical expenses
- DD. Hospital services
- EE. Nursing services for care of a specific medical ailment
- FF. Cost of a nurse's room and board when nurse services qualify
- GG. The Social Security tax paid with respect to wages of a nurse when nurse's services qualify

- HH. Surgical or diagnostic services
- II. Legal sterilization
- JJ. Cosmetic surgery/procedures that treat deformity caused by an accident or trauma, disease, or an abnormality at birth
- KK. Services of chiropractors and osteopaths
- LL. Anesthesiologist fees
- MM. Dermatologist fees
- NN. Gynecologist fees
- OO. Wheelchair or autoette (cost of operating/maintaining)
- PP. Crutches (purchased or rented)
- QQ. Oxygen equipment and oxygen used to relieve breathing problems that result from a medical condition
- RR. Artificial limbs
- SS. Support hose (if medically necessary)
- TT. Wigs (where necessary for mental health of individual who loses hair because of disease)
- UU. Services of psychotherapists, psychiatrists and psychologists
- VV. Legal fees directly related to commitment of a mentally ill person
- WW. Cost of guide for a blind person
- XX. Cost of note-taker for a deaf child in school
- YY. Cost of Braille books and magazines in excess of cost of regular editions
- ZZ. Seeing eye dog (cost of buying, training and maintaining)
- AAA. Hearing-trained animal to assist deaf person (cost of buying, training and maintaining)
- BBB. Household visual alert system for deaf person
- CCC. Excess costs of specifically equipping automobile for a disabled person over the cost of ordinary automobile; device for lifting a disabled person into automobile

- DDD. Sales tax associated with an eligible expense
- EEE. Hearing aids, batteries for operation of hearing aids, hearing aid repairs
- FFF. Expenses connected with donating an organ
- GGG. Cost of computer storage of medical records
- HHH. Cost of special diet, but only if it is medically necessary and only to the extent that costs exceed that of a normal diet
- III. Transportation expenses primarily for, and essential to, medical care including car mileage, bus, taxi, train, plane fares, ambulance services, parking fees and tolls
- JJJ. Lodging expenses (not provided in a District or similar institution) not to exceed \$50 per night per individual (up to \$100 total per night) while away from home if the lodging is primarily for and essential to medical care provided by a doctor

#### **4.5 Limits**

The Plan reimburses Qualifying Medical Expenses only to the extent the charge is not compensated for by any prepaid health coverage, group health plan, medical insurance, or otherwise. Qualifying Medical Expenses include deductibles and co-payments if not reimbursed through coordination of benefits with a secondary payor.

#### **4.6 Nondiscrimination**

The Plan is intended not to discriminate in favor of highly compensated employees as to eligibility to participate and benefits in compliance with the requirements of Section 105 of the Code. If, in the judgment of the Plan Administrator, the Plan discriminates, the Plan Administrator shall determine and include in a highly compensated employee's taxable income, the applicable amount or value of the discriminatory benefits received by the highly compensated employee as required by Section 105(h) of the Code.

#### **4.7 Forfeiture of Accounts**

Unless a Covered Employee elects COBRA continuation coverage, if a Covered Employee terminates employment prior to the end of the Plan Year and amounts remain in the Covered Employee's Health Care Reimbursement Account as of the date of termination, such Covered Employee may continue to submit claims for reimbursement for Qualifying Medical Expenses incurred during the Plan Year, but prior to the date of termination. If a Covered Employee elects to cease coverage due to a Change in Status or other mid-year election change permitted under Section 5.1(F) of the Cafeteria Plan, such Covered Employee may submit claims for reimbursement only for expenses incurred during the Plan Year and prior to the date of cessation of coverage.

If any balance remains in the Covered Employee's Health Care Reimbursement Account for any Plan Year after all timely claims for reimbursement hereunder have been satisfied

such balance shall be forfeited and shall remain part of the Plan and may be used as permitted under the Code and applicable regulations.



## **ARTICLE V EXCLUSIONS**

### **5.1 General Rules**

- A. The Plan pays only those Qualifying Medical Expenses incurred by an Employee or the Employee's Dependent:
  - 1. during the current Plan Year, except that the Plan will allow a grace period of two and one half months following the end of the Plan Year in which Covered Employees may incur Qualifying Medical Expenses for reimbursement from amounts remaining unused at the end of the immediately preceding Plan Year. This reimbursement will be treated as if the expenses had been incurred in the prior year. Amounts remaining unused at the end of the Plan Year in the Health Care Reimbursement Account may only be used during the grace period to pay or reimburse Qualifying Medical Expenses incurred with respect to this Health Care Reimbursement Plan. Any amounts which remain unused at the end of the grace period will be forfeited in accordance with Section 4.7, and
  - 2. while the Employee is a Covered Employee.
- B. The Plan does not reimburse amounts paid for services or supplies that merely improve health or morale generally.

### **5.2 Specific Exclusions**

The Plan does not reimburse amounts paid in connection with:

- A. All premiums/contributions for insurance coverage (including health insurance, long-term care, loss of income and loss of life)
- B. Expenses paid by your health care plan
- C. Vitamins, prenatal vitamins, dietary supplements and herbs that are available over-the-counter (even if your doctor prescribes them)
- D. Prescription drugs for cosmetic purposes
- E. Over-the-counter or non-prescription drugs or items unless specifically permitted under applicable law or regulation and in accordance with the requirements of Notice 2010-59 and any subsequent guidance
- F. Lens replacement insurance
- G. Warranties
- H. Protection plans

- I. Teeth bleaching
- J. Tooth bonding that is not medically necessary
- K. Physical treatments unrelated to specific health problem (e.g., massage for general well-being)
- L. Any illegal treatment
- M. Cosmetic surgery/procedures that improve patient's appearance but do not meaningfully promote the proper function of the body or prevent/treat an illness/disease
- N. Payments to domestic help, companion, babysitter, chauffeur, etc. who primarily render services of a non-medical nature
- O. Nursemaids or practical nurses who render general care for healthy infants
- P. Payments for child care (may be eligible under the Dependent Care Reimbursement Account Plan)
- Q. Wigs, when not medically necessary for mental health
- R. Vacuum cleaner purchased by an individual with dust allergy
- S. Psychoanalysis undertaken to satisfy curriculum requirements of a student
- T. Marriage counseling
- U. Expenses of divorce even when doctor of psychiatrist recommends divorce
- V. Cost of toiletries, cosmetics and sundry items (e.g., soap, toothbrushes)
- W. Cost of special foods taken as a substitute for regular diet, when the special diet is not medically necessary or cost is not in excess of a normal diet
- X. Maternity clothes
- Y. Diaper service
- Z. Distilled water purchased to avoid drinking fluoridated city water supply
- AA. Installation of power steering in an automobile
- BB. Mobile telephone used for personal phone calls as well as calls to a physician
- CC. Long term care expenses

## **ARTICLE VI COBRA CONTINUATION COVERAGE**

### **6.1 Eligibility for Continuation Coverage**

Certain Employees and Dependents shall have the right to purchase continuation coverage (COBRA) under this Plan in accordance with the provisions of the Public Health Service Act, provided such individuals were Covered Employees on the date immediately preceding the date of a Qualifying Event or become a Dependent during the continuation period because such Dependent is born to or placed for adoption with the Employee.

### **6.2 Definitions**

For purposes of this Article VI, the following terms have the following meanings:

- A. “Employee” means a person who is (or was) covered under the Plan by virtue of the person’s performing services for the Employer on the day before the occurrence of the event giving rise to the right to elect COBRA continuation coverage.
- B. “Dependent” means, with respect to an Employee, any individual who, on the day before the occurrence of the event giving rise to the right to elect COBRA continuation coverage, is covered under the Plan as (1) the Dependent Spouse of such Employee or (2) the Dependent child of such Employee. The term Dependent shall include any child born to or placed for adoption with the Employee during the continuation period.
- C. “Qualified Beneficiary” means an Employee or Dependent as defined in this Section, but shall not mean Dependents defined in Section 6.7(B), except that the term Qualified Beneficiary shall include Dependents born to or placed for adoption with the Employee during the continuation period.
- D. “Qualifying Event” means any of the following, the occurrence of which would result in loss of coverage under the Plan were it not for the right to purchase COBRA continuation coverage:
  - 1. for Employees, termination of employment for any reason other than gross misconduct, or loss of eligibility due to reduction in hours worked by the Employee;
  - 2. for Dependents:
    - a. death of the Employee;
    - b. divorce of the Employee and Spouse;
    - c. legal separation of the Employee and Spouse;

- d. reduction in hours worked by the Employee or termination of employment by the Employee for any reason other than gross misconduct;
- e. entitlement of the Employee to benefits under Title XVIII of the Social Security Act (relating to Medicare); or
- f. ceasing to qualify as a Dependent child under the Plan.

The Qualifying Event shall be deemed to occur on the date of the Qualifying Event — not on the date coverage ends because of the Qualifying Event.

### **6.3 Loss of Eligibility for Continuation Coverage**

A Qualified Beneficiary shall not be eligible for COBRA continuation coverage unless:

- A. The District or Plan Administrator is notified of the election of COBRA continuation coverage, on a form provided for that purpose, within 60 days of the later of:
  - 1. The date the Qualified Beneficiary's coverage under the Plan would otherwise terminate by reason of an event described in Section 6.2(D); or
  - 2. The date notice of eligibility is sent to the individual in accordance with Section 6.5(C); and
- B. The Qualified Beneficiary pays the initial required premium, as set forth in Section 6.8, no later than the date 45 days after the date on which COBRA continuation coverage was elected.

Until expiration of the election period, a Qualified Beneficiary may change or revoke any election. Failure to elect COBRA continuation coverage within the prescribed election period shall result in a waiver of the right to COBRA continuation coverage.

### **6.4 Termination of COBRA Continuation Coverage**

COBRA continuation coverage shall terminate on the date on which the earliest of the following occurs:

- A. The last day of the month preceding the date the Qualified Beneficiary fails to pay a subsequent required premium within 30 days of the date it is due;
- B. The date the Qualified Beneficiary first becomes, after the date of election, entitled to Medicare;
- C. The date the Qualified Beneficiary first becomes, after the date of election, covered under another group health plan, as defined in Code Section 5000(b)(1);
- D. The last day of the Plan Year in which the Qualifying Event occurs; or

- E. The date the District terminates all group health plans.

## **6.5 Notice Requirements**

Notice requirements shall be as follows:

- A. The Employer shall notify the Plan Administrator of the occurrence of an event described in Section 6.2(D)(1), 6.2(D)(2)(a), 6.2(D)(2)(d), and 6.2(D)(2)(e) within 30 days of the date of the described event;
- B. The Qualified Beneficiary shall be responsible for notifying the Plan Administrator of the occurrence of an event described in Sections 6.4(D)(2)(b), 6.4(D)(2)(c), or 6.4(D)(2)(f) within 60 days of the date of the described event.
- C. The Plan Administrator shall provide notice to Qualified Beneficiaries of their COBRA continuation coverage rights within 14 days of the date it receives the notice described in Sections 6.5(A) and (B).
- D. At the commencement of coverage under the Plan, the Plan Administrator shall provide each Employee or Dependent spouse who is a Covered Person with notice of their rights under COBRA.
- E. The Plan Administrator shall provide notice to each Qualified Beneficiary of any termination of COBRA continuation coverage that takes effect earlier than the end of the maximum period of COBRA continuation coverage applicable to the Qualified Beneficiary.
- F. The Plan Administrator shall provide notice to each Employee, spouse or dependent child of the unavailability of COBRA continuation coverage if the Plan Administrator determines after receiving notice of a qualifying event that the Employee, spouse or dependent child is not entitled to COBRA continuation coverage.

## **6.6 Coverage Which May Be Elected**

A Qualified Beneficiary may elect to continue to receive coverage for the level of reimbursement, if any, that the individual had in effect under his or her Health Care Reimbursement Account immediately before the Qualifying Event after reflecting debits for health care reimbursements made up to the Qualifying Event for the remainder of the Plan Year (including the 2-1/2 month grace period) in which the Qualifying Event occurred.

## **6.7 Election Rules**

- A. Scope of Election

Each affected Qualified Beneficiary generally shall have an independent right to elect or reject COBRA continuation coverage under this Article VI; provided, however, that in the event an Employee or his or her Spouse makes an election to continue coverage on behalf of the other or on behalf of any other Qualified Beneficiary, such election shall be binding on such other party; and provided further, that in the event the Qualified Beneficiary is a minor or an incapacitated person, the parent or legal guardian of such minor or the legal representative of such incapacitated person shall have the right to elect or reject continuation coverage on behalf of such minor or incapacitated person, and any such election or rejection of coverage shall be binding on such minor or incapacitated person. Each Qualified Beneficiary is entitled to a separate election with respect to any choice of coverages available under the Plan.

**B. After Acquired Dependents**

A Qualified Beneficiary eligible for COBRA continuation coverage may elect to cover Dependents acquired after the date of eligibility described under Section 6.1 to the same extent as Covered Employees, provided the District or Plan Administrator is notified of the election to cover such Dependent(s) in the manner and within the time set forth in an applicable document incorporated by reference under the Plan, except that in no event shall notice be required within a period of less than 30 days. Such newly acquired Dependent(s), other than Qualified Beneficiaries, shall have no independent right to COBRA continuation coverage. Failure to notify the District or Plan Administrator within the prescribed time shall result in a waiver of the right to elect COBRA continuation coverage for such newly acquired Dependent(s).

**6.8 Required Premium**

In order to receive COBRA continuation coverage, Qualified Beneficiaries shall agree, on forms furnished by the Plan Administrator, to pay any required premiums to the Plan and shall make such premium payments when and as required. All premiums other than the initial premium shall be due on the first day of the calendar month. The amount of the premium shall be no more than 102 percent of the cost of coverage. Notwithstanding the foregoing, the cost of coverage shall not exceed the maximum, nor be changed more frequently than, permitted by law.

**6.9 Forfeiture of Unused Reimbursement Amount**

If at the termination of COBRA continuation coverage, the expenses submitted for reimbursement are less than the level of reimbursement in effect under this Article, the amount of such excess shall be forfeited and the Qualified Beneficiary shall have no further entitlement under the Plan and no entitlement to any such forfeited amount.

## **ARTICLE VII PROCEDURES**

### **7.1 Enrollment and Election Procedures**

Employees may enroll and make elections only by filing the appropriate, completed forms with the Plan Administrator within prescribed time limits. Rules and deadlines for enrolling and making or changing elections are stated in the Cafeteria Plan.

### **7.2 Claim Procedures**

No claim for benefits shall be payable unless a properly completed claim form, including all necessary documentation of services received, is received by the Plan Administrator by the May 15th following the Plan Year to which the claim relates.

#### **A. Claims Administration**

The Plan Administrator shall have the duty to receive and review claims for benefits under the Plan, to determine what amount, if any, is due and payable under the terms and conditions of the Plan, and to make appropriate disbursements of benefit payments to persons entitled thereto.

#### **B. Claimants**

A Covered Employee (or his or her duly authorized representative) may file a claim for benefits to which such claimant believes he or she is entitled.

#### **C. Claim Forms**

The Plan Administrator shall furnish to a claimant, upon request, the form(s) required for filing a claim for benefits under the Plan.

#### **D. Deadline for Filing a Claim**

No claim for benefits shall be payable unless a properly completed claim form, including all necessary documentation of services or supplies received, is received by the Plan Administrator no later than May 15 of the year following the last day of the Plan Year to which the claim relates. Failure to submit a properly completed claim form within the prescribed period shall neither invalidate nor reduce a claim if it is shown that it was not reasonably possible to furnish the claim form within that time and that the claim form was submitted as soon as reasonably possible.

#### **E. Proof of Claim**

As a condition of receiving a Plan benefit and as often as the Plan Administrator determines is reasonably necessary, a Covered Employee must submit such

evidence as the Plan Administrator shall require that a claim is reimbursable under the terms of the Plan.

F. Decision on the Claim

Unless special circumstances require an extension of time for processing the claim, the Plan Administrator shall send the claimant by mail, postage prepaid, notice of the decision on the claim within 90 days after the Plan Administrator receives a properly completed claim form and written proof of loss satisfactory to the Plan Administrator.

G. Notification of Denial

If a claim is denied, in whole or in part, the claimant shall be notified of the denial in writing.

H. Claims Deemed Denied

If a claimant has not received either (a) notice of extension within the initial 90-day period or (b) a decision on a claim within 180 days from the date the claim is received by the Plan Administrator, the claimant may consider the claim denied and shall have the right to appeal the deemed denial.

I. Right to Appeal

A claimant whose claim for benefits under the Plan has been denied, in whole or in part, shall have the right to appeal the denial.

1. Documentation for Appeal

The petition for appeal shall be in writing and shall state the name and address of the claimant; the fact that the claimant is disputing the denial of a claim; the date of the notice of denial; and the reason(s), in clear and concise terms, for disputing the denial. The petition shall include pertinent documentation not already furnished to the Plan Administrator.

2. Deadline for Filing Appeal

The petition for appeal shall be delivered to the Plan Administrator within 60 days after receipt of the notice of denial or the date of the presumed denial. Failure to file a petition for appeal within the 60-day period shall constitute a waiver of the claimant's right to appeal the denial.

3. Decision on Appeal

Unless special circumstances require an extension of time for processing, a decision on appeal shall be made by the Plan Administrator within 60 days after receipt of the written petition for appeal. If an extension is necessary,



the claimant shall be given a written notice of the required extension prior to the expiration of the initial 60-day period.

4. Notification of Determination on Appeal

The claimant shall be advised of the determination on appeal in writing. The decision of the Plan Administrator on appeal shall be final and binding on all parties including the claimant and any person claiming under the claimant.

J. Legal Remedy

Before pursuing a legal remedy, a claimant shall first exhaust all claims, review, and appeals procedures required under the Plan.

**7.3 Claim Administrator**

The plan administrator and/or the District shall have the authority to appoint, remove, and replace one or more Claim Administrators. A Claim Administrator shall have the duties, powers, and responsibilities set forth herein. In the absence of such an appointment and except as hereinafter provided, the Plan Administrator shall also be the Claim Administrator.

**7.4 Payment Procedures**

A. Payment of Claim

Subject to the Cafeteria Plan, benefits shall be payable to the claimant upon establishment of the right thereto. Notwithstanding the foregoing, if a claimant is adjudicated bankrupt or purports to anticipate, alienate, sell, transfer, assign, pledge, encumber, or charge any benefit payable under the Plan, voluntarily or involuntarily, the Plan Administrator, in its sole discretion, may hold or cause to be held, or apply such payment of benefit, or any part thereof, to or for the benefit of such claimant as the Plan Administrator deems appropriate.

B. Facility of Payment

If a claimant dies before all amounts payable under the Plan have been paid, or if the Plan Administrator determines that the claimant is a minor or is incompetent or incapable of executing a valid receipt and no guardian or legal representative has been appointed, or if the claimant fails to provide the Plan with a forwarding address, the amount otherwise payable to the claimant may be paid to any other person or institution reasonably determined by the Plan Administrator to be entitled equitably thereto and without prejudice therefore. Any payment made in accordance with this provision shall discharge the obligation of the Plan hereunder to the extent of such payment.

C. Forfeiture

The Plan Administrator shall take reasonable steps to ascertain the whereabouts of a claimant so as to affect delivery of benefits payable under the Plan. If a claimant has not collected benefits payable to him or her within 15 months from the date the claim was filed, the Plan Administrator may deem the claimant's right to such benefit waived. Upon such waiver, the Plan shall have no liability for payment of the benefit otherwise payable.

#### **7.5 Proof of Claim**

As a condition of receiving Plan benefits, claimants must:

- A. submit to the Plan Administrator:
  - 1. a properly completed and timely filed claim form,
  - 2. a written declaration stating the Qualifying Medical Expense has not been reimbursed and is not reimbursable under any other health plan, and
  - 3. a written declaration from an independent third party stating the Covered Employee has incurred the medical expense and the amount of such expense; and
- B. prove any claimed status.

#### **7.6 Annual Election for Automatic Reimbursement**

Employees may request that the Plan Administrator automatically file eligible claims under the Plan when the Employee submits a claim under the medical plan premium payment benefit.

**APPENDIX B**

**HOUSTON INDEPENDENT SCHOOL DISTRICT**

**DEPENDENT CARE REIMBURSEMENT PLAN  
(FLEXIBLE SPENDING ACCOUNT)**

**ARTICLE I**  
**PLAN ESTABLISHMENT**

**1.1 Purpose**

The Plan is created exclusively for Employees, as defined in the Cafeteria Plan. The Plan's purpose is to reimburse Covered Employees for Dependent Care Expenses.

**1.2 Qualification**

The Plan is intended to qualify as a dependent care assistance program under Section 129 of the Internal Revenue Code of 1986, as amended (the "Code"). The Plan's reimbursements of Dependent Care Expenses are intended to be eligible for exclusion from Covered Employees' gross income under Code Section 129(a). This document is intended to satisfy the written plan document requirement of Code Section 129(d)(1).

**1.3 Incorporation By Reference**

The term Cafeteria Plan as used in this Plan means the Houston Independent School District Cafeteria Plan. The terms of the Cafeteria Plan are incorporated by reference wherever they apply to this Plan's operation, to the extent such provisions do not conflict with the provisions of this Plan.

**1.4 Duration**

The Plan is established with the intention of being maintained for an indefinite period of time; however, the Employer, as defined in the Cafeteria Plan, in its sole discretion and in accordance with the provisions of Article XI the Cafeteria Plan may amend or terminate the Plan or any provision of the Plan.

## **ARTICLE II**

### **DEFINITIONS**

When capitalized in this document, these words and phrases have the following meanings. Capitalized terms used in the Plan that are not defined in the Plan shall have the meaning set forth in the Cafeteria Plan.

#### **2.1 Cafeteria Plan**

Cafeteria Plan means the Houston Independent School District Cafeteria Plan.

#### **2.2 Covered Employee**

Covered Employee means an Employee who satisfies the participation requirements of Article III.

#### **2.3 Dependent Care Expenses**

Dependent Care Expenses means expenditures for dependent care as described in Section 4.5.

#### **2.4 Dependent Care Reimbursement Account**

Dependent Care Reimbursement Account means the notational account established on behalf of each Covered Employee who elects the dependent care reimbursement account premium payment benefit under the Cafeteria Plan to which the Covered Employee allocates before-tax contributions for the reimbursement of Dependent Care Expenses.

#### **2.5 Effective Date**

Effective Date means the date the amended and restated Plan becomes operative; the Effective Date is January 1, 2016.

#### **2.6 Exclusions**

Exclusions mean the exclusions in Article V.

#### **2.7 Maximum Annual Benefit**

Maximum Annual Benefit means the total Salary Reduction Contributions a Covered Employee authorizes to his or her Dependent Care Reimbursement Account, according to the election procedures of Section 6.1, for Dependent Care Expense reimbursement, which amount must be not more than \$5,000.

#### **2.8 Plan**

Plan means the Houston Independent School District Dependent Care Reimbursement Plan as herein set forth and as amended from time to time.

## 2.9 Qualifying Person

Qualifying Person means:

- A. a Dependent, as defined in Section 2.6 of the cafeteria plan who is either:
  - 1. under age 13 and claimable as a personal exemption deduction under Code Section 152(a)(1) on the Covered Employee's federal income tax return, or
  - 2. *physically or mentally incapable of caring for him or herself* and is a qualifying relative under Section 152 of the Code (without regard to subsections (b)(1), (b)(2) and (d)(1)(B)) and who resides with the Employee for more than half of the year; or
- B. the spouse of a Covered Employee who is *physically or mentally incapable of caring for him or herself*, and who resides with the Employee for more than half of the year.

*Physically or mentally incapable of caring for him or herself means:*

- 1. incapable of caring for one's own hygiene or nutritional needs, or
- 2. requiring another person's full-time attention for one's own safety or the safety of others.

Whether a person is *physically or mentally incapable of caring for him or herself* is determined on a daily basis.

The Employer reserves the right to require the completion of any form or the production of any documentation requested by the Employer verifying eligibility for coverage as a Qualifying Person under the Plan's terms upon initial enrollment in the Plan. Further, the Employer, from time to time, may require proof that the Qualifying Person continues to satisfy the Plan's eligibility requirements as part of a formal or informal dependent audit program. If such proof is not provided to the Employer in the format required and within the timeframe provided, the Employer may prospectively terminate an individual's coverage for the failure to provide verification of eligibility status as a Qualifying Person, upon providing advance written notice of the potential termination. In such case, the individual will be deemed to no longer satisfy the Plan's eligibility requirements as a Qualifying Person. The provisions above shall be conducted in a non-discriminatory manner.

## **ARTICLE III PARTICIPATION**

### **3.1 Participation**

An Employee is a Covered Employee and participates in the Plan during those periods in which the Employee:

- A. participates in the Cafeteria Plan, and
- B. has allocated an amount to his or her Dependent Care Reimbursement Account.

Except for Dependent Care Expenses incurred before Plan coverage ceases and subject to satisfying the procedural requirements of Article VI, no Plan benefits are payable after coverage terminates.

### **3.2 Termination of Participation**

A Covered Employee shall cease to participate in the Plan when he or she is no longer eligible to participate in the Cafeteria Plan. Reimbursements from the Dependent Care Reimbursement Account after termination shall be made in accordance with Section 4.4.

## **ARTICLE IV**

### **DEPENDENT CARE REIMBURSEMENT BENEFIT**

#### **4.1 Right to Benefit**

Subject to the following terms and limits and the Exclusions, Covered Employees are entitled to reimbursement for Dependent Care Expenses.

#### **4.2 Maintenance of Accounts**

The Plan Administrator shall maintain a Dependent Care Reimbursement Account for each Employee who elects the dependent care spending account premium payment benefit. The dependent care spending account premium payment benefit that the Employee elected under the Cafeteria Plan shall be credited to the Employee's Dependent Care Spending Account on a pro-rata basis over the period for which the Employee's election is effective.

#### **4.3 Amount Payable**

Subject to the procedural requirements of Article VI, payable Dependent Care Expenses may not exceed the dependent care spending account premium payment benefit the Covered Employee authorized and which was credited in accordance with Section 4.2, less any payments previously made during the Plan Year — up to the Maximum Annual Benefit.

#### **4.4 Forfeiture of Accounts**

The amount credited to a Covered Employee's Dependent Care Reimbursement Account for any Plan Year shall be used only to reimburse the Covered Employee for Dependent Care Expenses incurred during the period of participation during such Plan Year (or during the Plan's grace period, as further described in Section 5.1(A)(1)), and only if the Covered Employee applies for reimbursement in accordance with Article IV. If a Covered Employee terminates employment prior to the end of the Plan Year, and amounts remain in such Covered Employee's Dependent Care Reimbursement Account as of the date of termination, such Covered Employee may continue to submit claims for reimbursement for Dependent Care Expenses incurred during the Plan Year, but prior to the date of termination. If a Covered Employee elects to cease coverage due to a Change in Status or other mid-year election change permitted under Section 5.1(f) of the Cafeteria Plan, such Covered Employee may submit claims for reimbursement only for expenses incurred during the Plan Year and prior to the date of the cessation of coverage.

If any balance remains in the Covered Employee's Dependent Care Reimbursement Account for any Plan Year after all timely claims for reimbursements hereunder have been satisfied, such balance shall not be carried over to reimburse the Covered Employee for Dependent Care Expenses incurred during a subsequent Plan Year (subject to the Plan's grace period provisions set forth at Section 5.1(A)(1)), and shall not be available to the Covered Employee in any other form or manner. Such amounts shall remain part of the



general assets of the Employer and the Covered Employee shall forfeit all rights with respect to such balance.

#### 4.5 Dependent Care Expenses

Dependent Care Expenses means Employment-Related expenses that a Covered Employee incurs — while employed — for:

- A. *Household Services*, and
- B. *Care* of a Qualifying Person.

*Employment-Related*, as defined in Code Section 21(b), means incurred to enable a Covered Employee to be gainfully employed. In the case of a married Covered Employee, to be employment-related, the expense must also enable the Covered Employee's Spouse to be gainfully employed, actively seek gainful employment, or be a *Full-Time Student*.

*Incurs* refers to the date services resulting in employment-related expenses are provided — not the date charged, billed, or paid.

*Household Services* means services ordinarily necessary to maintain a Covered Employee's home and rendered as part of a Qualifying Person's *care*.

*Care* means services primarily to assure the well-being and protection of at least one Qualifying Person.

*Full-Time Student* means a person enrolled at and attending an educational institution during at least part of each of five calendar months of the Covered Employee's tax year for the number of course hours that the institution considers to be a full-time course of study.

#### 4.6 Limits

##### A. On What the Plan Pays

##### 1. For Care Furnished Outside Covered Employee's Household

Dependent Care Expenses for care provided outside a Covered Employee's home or in a Qualified Dependent Care Center is reimbursed only if such care is furnished to a Qualifying Person:

- a. described in Section 2.9(A)(1), or
- b. described in Section 2.9(A)(2) or (B) who regularly spends at least 8 hours each day in the Covered Employee's home.

*Qualified Dependent Care Center* means a facility:

- c. in compliance with all applicable state and local laws and regulations, and

- d. providing care for more than 6 persons (other than facility residents) on a regular, compensation-for-service basis.

2. To Certain "Highly Compensated" Employees

Benefits payable under the Plan to each highly compensated employee, as defined in Code Section 414(q), are limited to the extent necessary to avoid violating Code Section 129(d)(8).

B. On Exclusion from Gross Income

1. Individual Exclusion Limit

Plan reimbursement for Dependent Care Expenses is excludable from a Covered Employee's gross income only to the extent the Dependent Care Expense does not exceed:

- a. the sum of the Covered Employee's actual salary reductions for the Plan Year,  
  
or, if less,
- b. the Maximum Annual Benefit.

2. Gross Income Exclusion Limit

The amount of dependent care expenses reimbursed during a Covered Employee's taxable year by all plans, including the Plan, that qualify as dependent care plans under Code Section 129 may not exceed:

- a. \$5,000 (or \$2,500 for a married Covered Employee filing a separate federal income tax return),  
  
or, if less,
- b. the Covered Employee's Earned Income (or if less, the Covered Employee's Spouse's Earned Income, if the Covered Employee was married at the end of his or her tax year).

*Earned Income* means wages, salaries, tips, and other compensation like strike benefits, disability pay reported as wages, and net earnings from self-employment.

*Earned Income* does not include pensions, annuities, social security payments, workers' compensation, unemployment compensation, or a nonresident alien's income not connected with United States business.

*Earned Income* is computed without considering community property laws.

*Earned Income* of a Spouse who is a Full-Time Student, as defined in Section 4.5, or who is Physically or Mentally incapable of caring for him or herself, as defined in Section 2.9, is deemed to be not less than \$250 per month for Covered Employees with one Qualifying Person or \$500 per month for Covered Employees with two or more Qualifying Persons.

3. Reporting Identifying Information Limit

Plan reimbursement for Dependent Care Expenses is excludable from a Covered Employee's gross income only if the Covered Employee reports on the federal income tax return to which the exclusion relates, the name, address, and taxpayer identification number (or other information acceptable to comply with federal reporting requirements) of each dependent care service provider furnishing dependent care services to the Covered Employee.

## **ARTICLE V EXCLUSIONS**

### **5.1 General Rules**

- A. The Plan pays only those Dependent Care Expenses incurred by an Employee:
  - 1. during the current Plan Year, except that the Plan will allow a grace period of two and one half months following the end of the Plan Year in which Covered Employees may incur Dependent Care Expenses for reimbursement from amounts remaining unused at the end of the immediately preceding Plan Year. This reimbursement will be treated as if the expenses had been incurred in the prior year. Amounts remaining unused at the end of the Plan Year in the Dependent Care Reimbursement Account may only be used during the grace period to pay or reimburse Dependent Care Expenses incurred with respect to this Dependent Care Reimbursement Plan. Any amounts which remain unused at the end of the grace period will be forfeited in accordance with Section 4.4,
  - 2. while the Employee is a Covered Employee, and
  - 3. to allow the Covered Employee (and Spouse, if married) to continue gainful employment (or, if married and the Spouse is unemployed, to allow the Covered Employee's Spouse to actively seek gainful employment or be a Full-Time Student, as defined in Section 4.5, unless the Spouse is described in Section 2.9(B) of the Plan).
- B. Except as provided in Section 5.1(A)(3), the Plan does not reimburse amounts paid for Dependent Care Expenses incurred while a Covered Employee (or Spouse, if married) is off work for any reason, including illness or vacation. However, if Dependent Care Expenses are paid to the dependent care services provider on a weekly or longer basis, Dependent Care Expenses incurred during a temporary absence from work for illness or vacation will not be subject to this exclusion.

### **5.2 Specific Exclusions**

The Plan does not reimburse amounts paid in connection with:

- A. a Qualifying Person's overnight camp;
- B. services rendered by:
  - 1. a Covered Employee's (and if married, the Covered Employee's Spouse's) child under age 19 at the Plan Year's end, or
  - 2. a person for whom the Covered Employee (or if married, the Covered Employee's Spouse) is entitled to a federal income tax deduction under Code Section 151(c) for the Covered Employee's tax year.

### **5.3 Conditional Exclusions**

Unless incidental, minimal, and inseparable from the cost of caring for a Qualifying Person, the Plan shall not pay any charges in connection with a Qualifying Person's:

- A. food,
- B. clothing,
- C. entertainment,
- D. education, or
- E. transportation between the Covered Employee's home and the place where dependent care is provided.

## **ARTICLE VI PROCEDURES**

### **6.1 Enrollment and Election Procedures**

Employees may enroll and make elections only by filing the appropriate, completed forms with the Plan Administrator within prescribed time limits. Rules and deadlines for enrolling and making or changing elections are stated in the Cafeteria Plan.

### **6.2 Claim Procedures**

No claim for benefits shall be payable unless a properly completed claim form, including all necessary documentation of services received, is received by the Plan Administrator by May 15th following the Plan Year to which the claim relates.

### **6.3 Proof of Claim**

As a condition of receiving Plan benefits, claimants must:

A. submit to the Plan Administrator:

1. a properly completed and timely filed claim form,
2. a written declaration stating the dependent care expense has not been reimbursed and is not reimbursable under any other dependent care plan, and
3. a written declaration from an independent third party stating the Covered Employee has incurred the dependent care expense and the amount of such expense; and

B. prove any claimed status.

The Plan Administrator may require a Covered Employee to submit bills, invoices, receipts, cancelled checks or other statements showing the amount of such Dependent Care Expenses.

### **6.4 Claim Administrator**

The Plan Administrator and/or the District shall have the authority to appoint, remove, and replace one or more Claim Administrators. A Claim Administrator shall have the duties, powers, and responsibilities set forth herein. In the absence of such an appointment and except as hereinafter provided, the Plan Administrator shall also be the Claim Administrator.

## **6.5 Claims Administration**

The Claim Administrator shall have the duty to receive and review claims for benefits under the Plan, to determine what amount, if any, is due and payable under the terms and conditions of the Plan, and to make appropriate disbursements of benefit payments to persons entitled thereto.

## FIRST AMENDMENT TO THE HOUSTON INDEPENDENT SCHOOL DISTRICT CAFETERIA PLAN

Pursuant to the authority reserved in Section 8.1 of the Houston Independent School District Cafeteria Plan (the "Plan"), said Plan Appendix A is hereby amended as follows:

1. Effective January 1, 2020, Section 4.4.E is deleted and replaced with the following: "over-the-counter medicines or drugs as defined in IRS Code section 213(d) and the rulings and Treasury regulations thereunder, including those medicines or drugs that are not prescribed as also defined."
2. Effective January 1, 2020, Section 4.4 LLL shall be added as follows "menstrual care products as defined in IRS Code Section 223(d)(2)(D)."



NOW, THEREFORE, in accordance with the resolutions adopted by the Board of Education of the District, the Plan is hereby amended and restated effective January 1, 2020.

IN WITNESS HEREOF, Houston Independent School District has caused its duly authorized officer this \_\_\_\_\_ day of \_\_\_\_\_. 20\_\_\_\_.

Houston Independent School District

Agreed to:

By: \_\_\_\_\_  
Patricia K. Allen, President                      Date  
Board of Education

By: \_\_\_\_\_  
Kathy Blueford-Daniels, Secretary              Date  
Board of Education

By: \_\_\_\_\_  
Millard L. House II,  
Superintendent of Schools

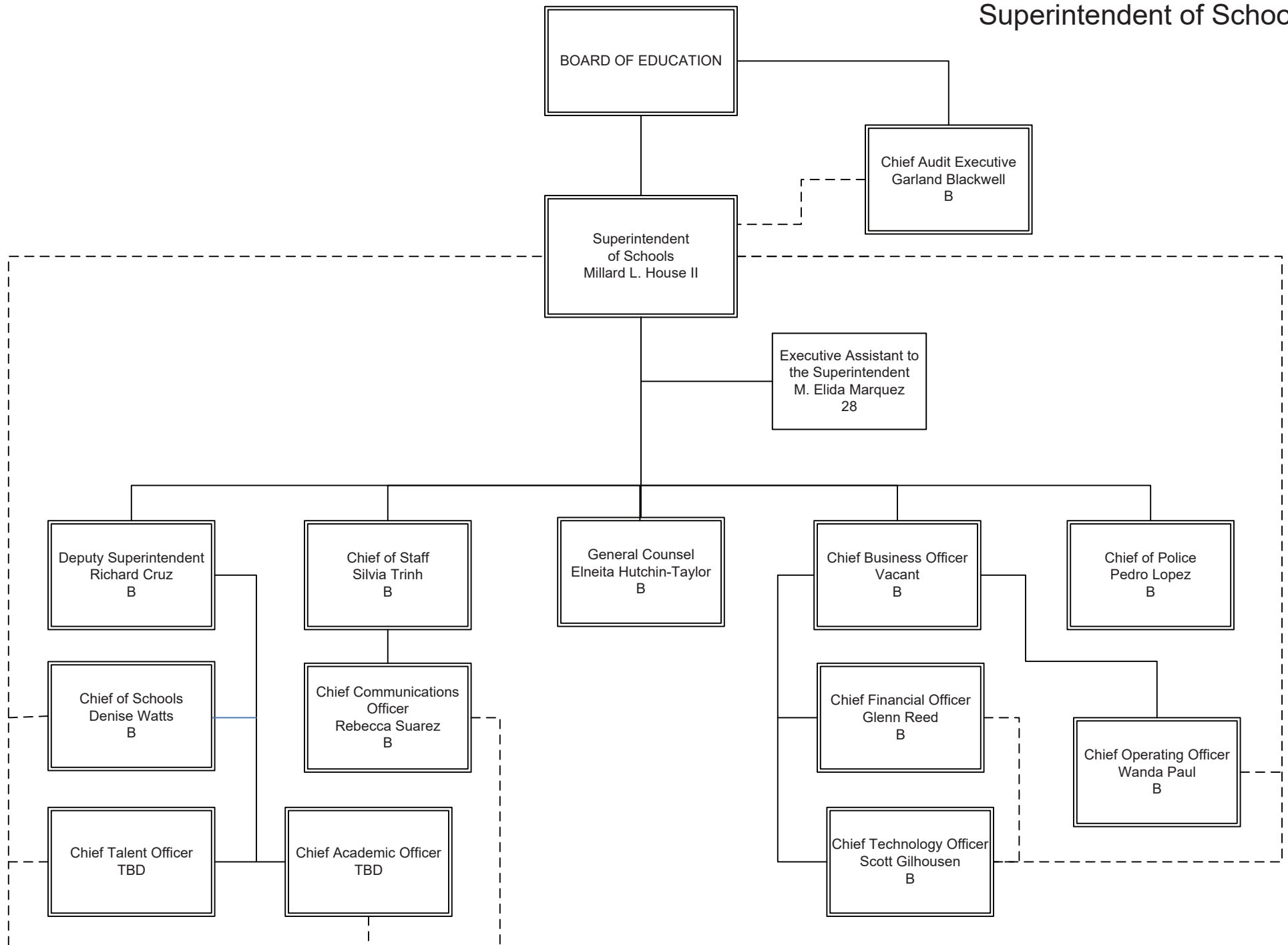
Approved as to Form:

By: \_\_\_\_\_  
Elneita Hutchens-Taylor  
General Counsel

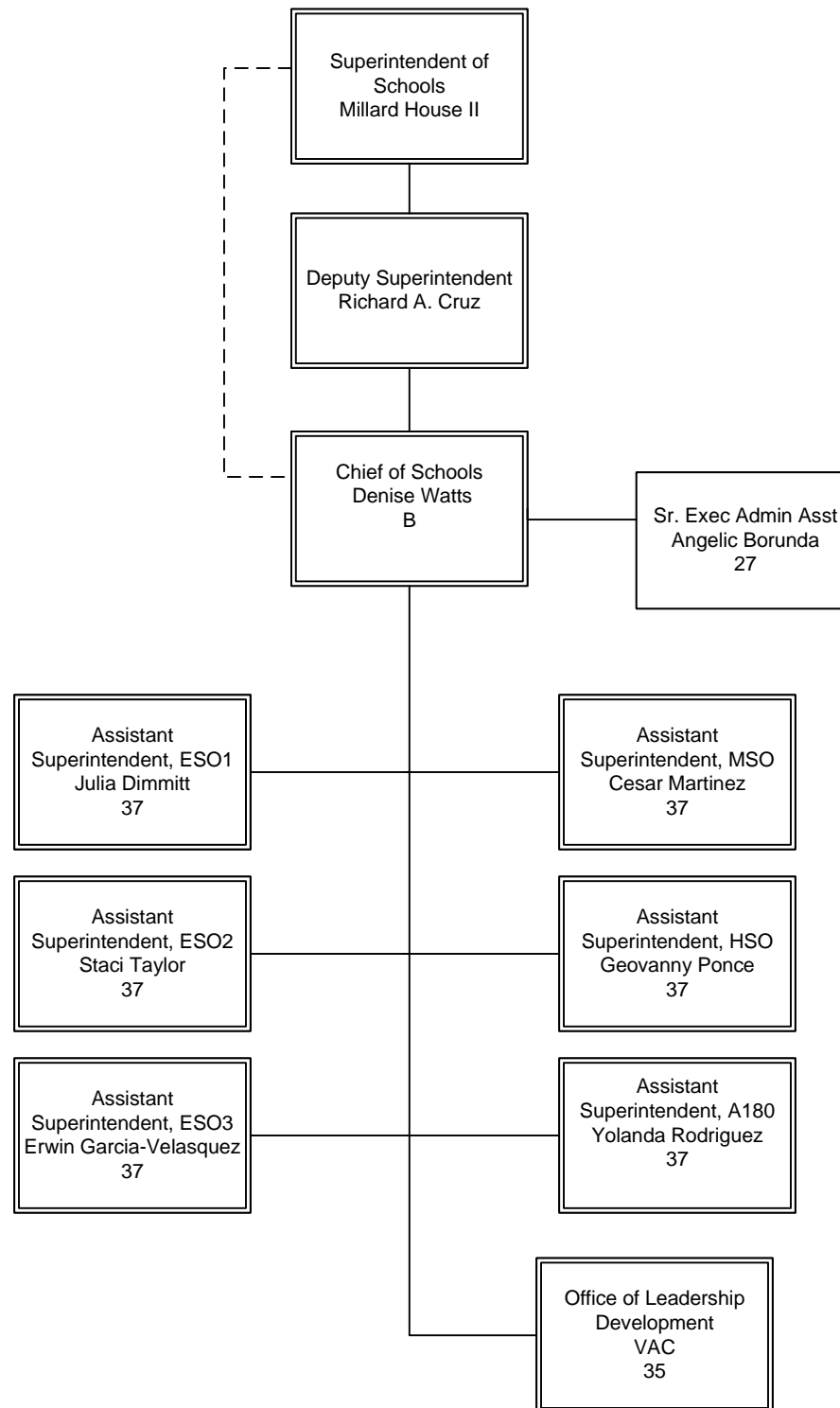
Approved as to Business Terms:

By: \_\_\_\_\_  
Glenn Reed  
Chief Financial Officer

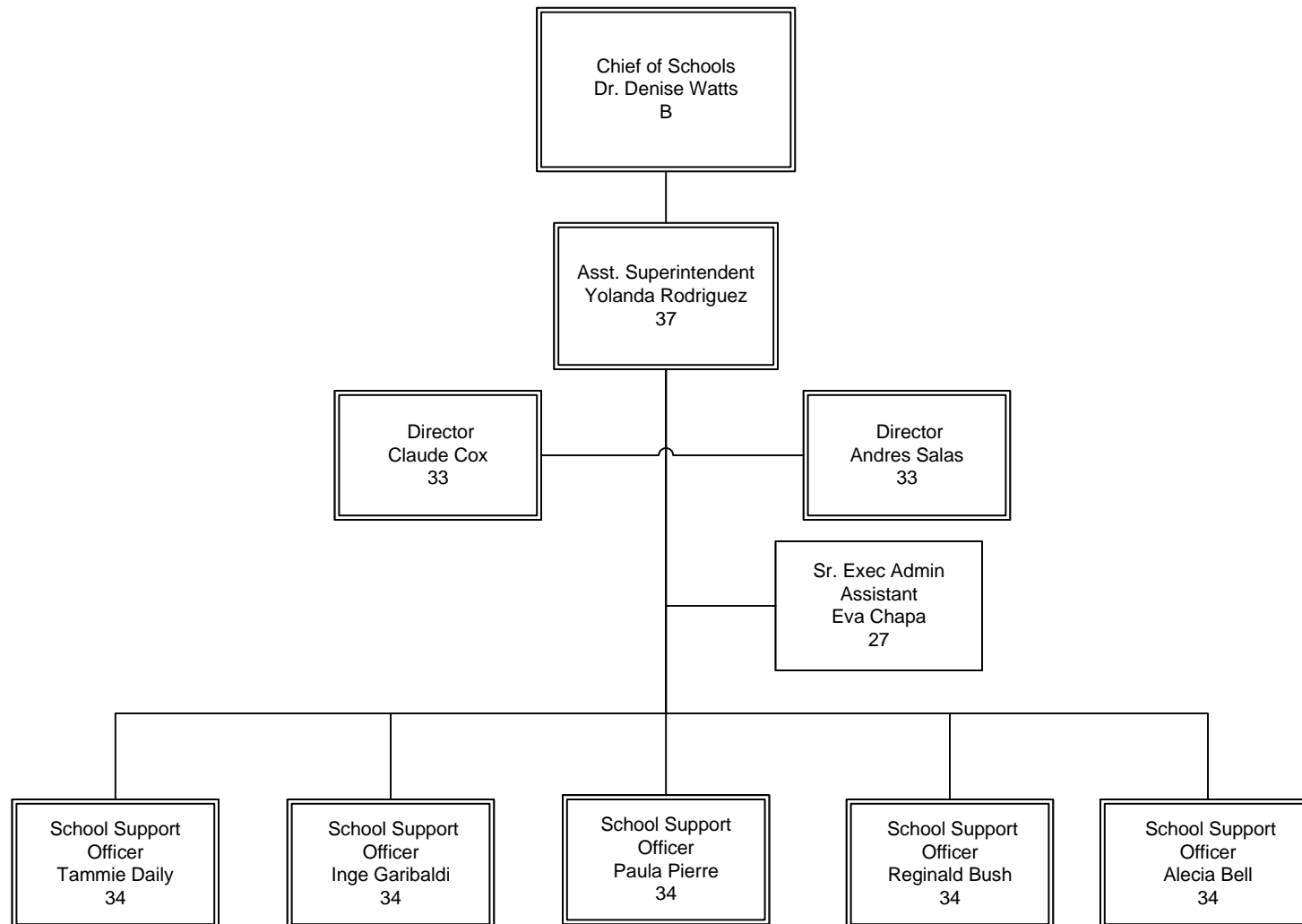
Houston Independent School District  
ORGANIZATION September 2021  
Superintendent of Schools



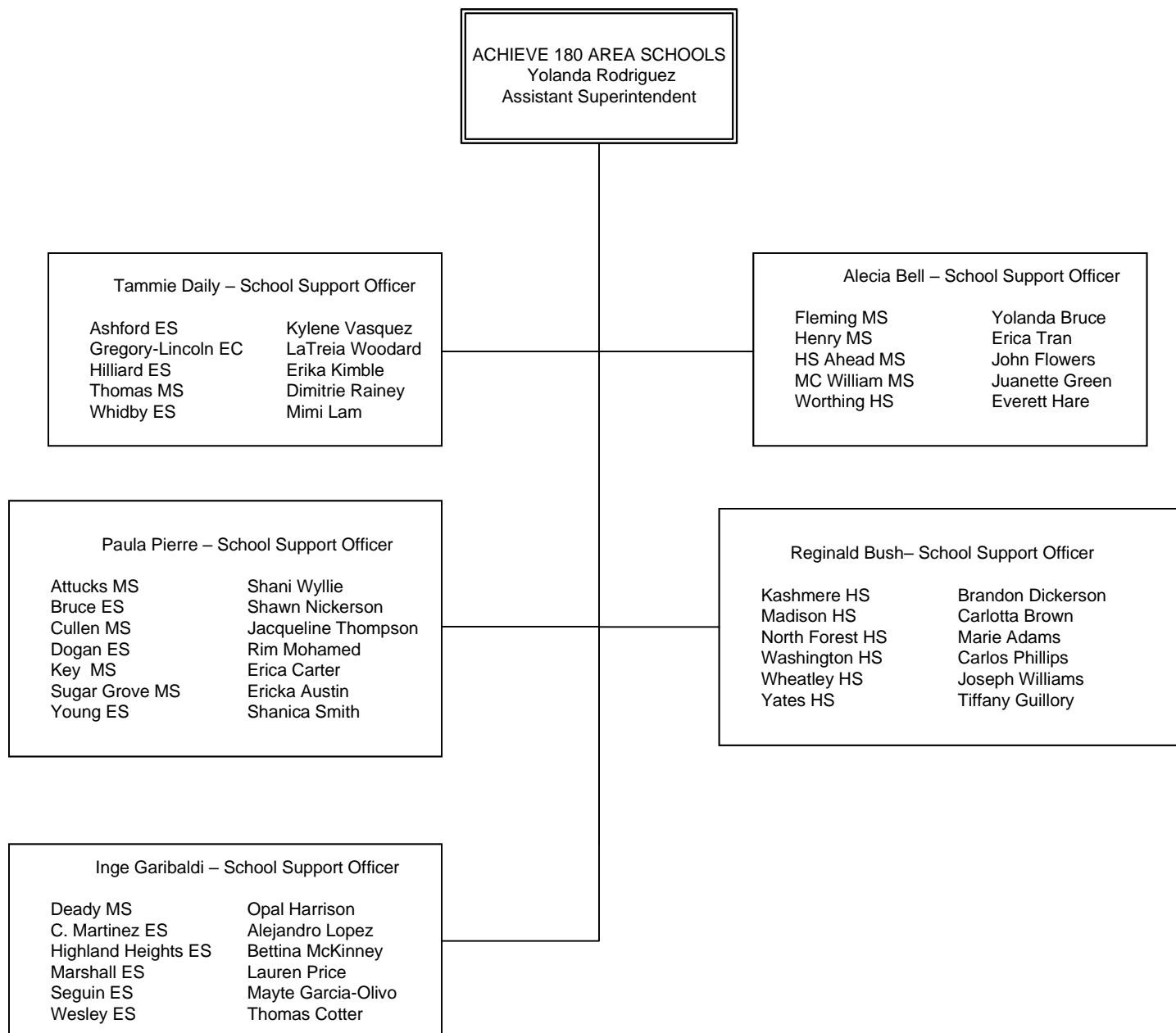
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ORGANIZATION, September 2021  
Deputy Superintendent  
Chief of Schools

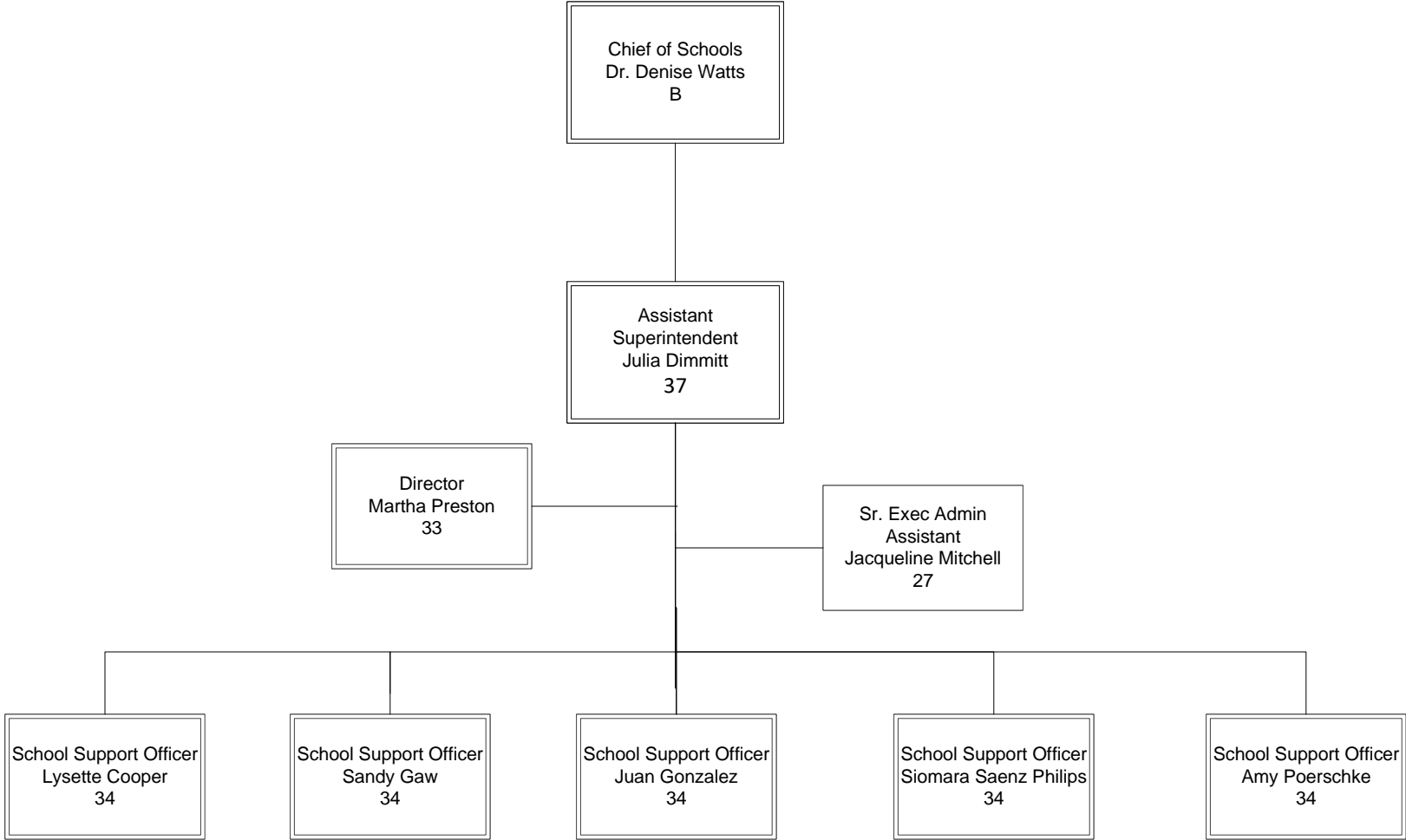


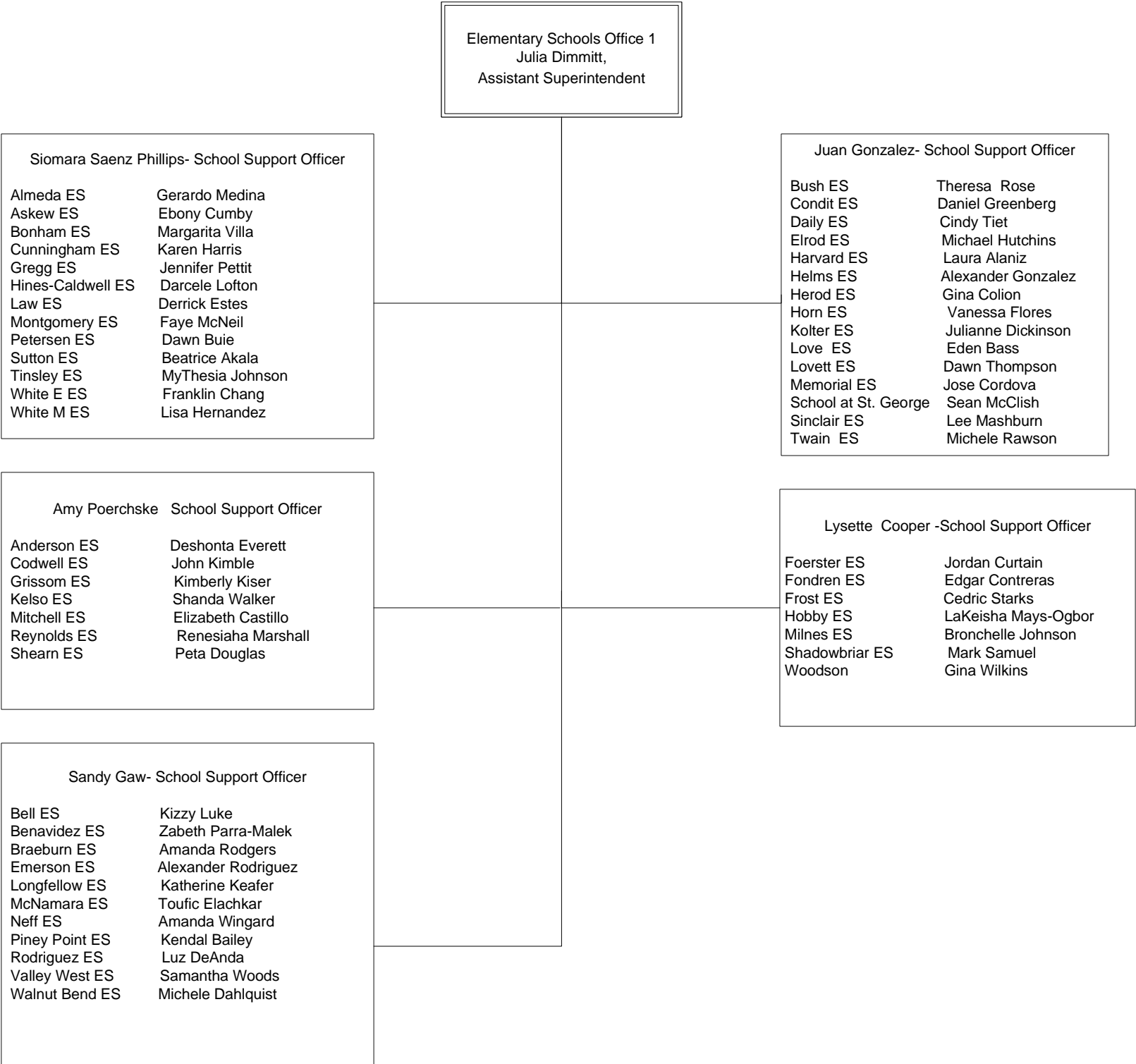
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ORGANIZATION September 2021  
**Chief of Schools**  
Achieve 180 Area Schools



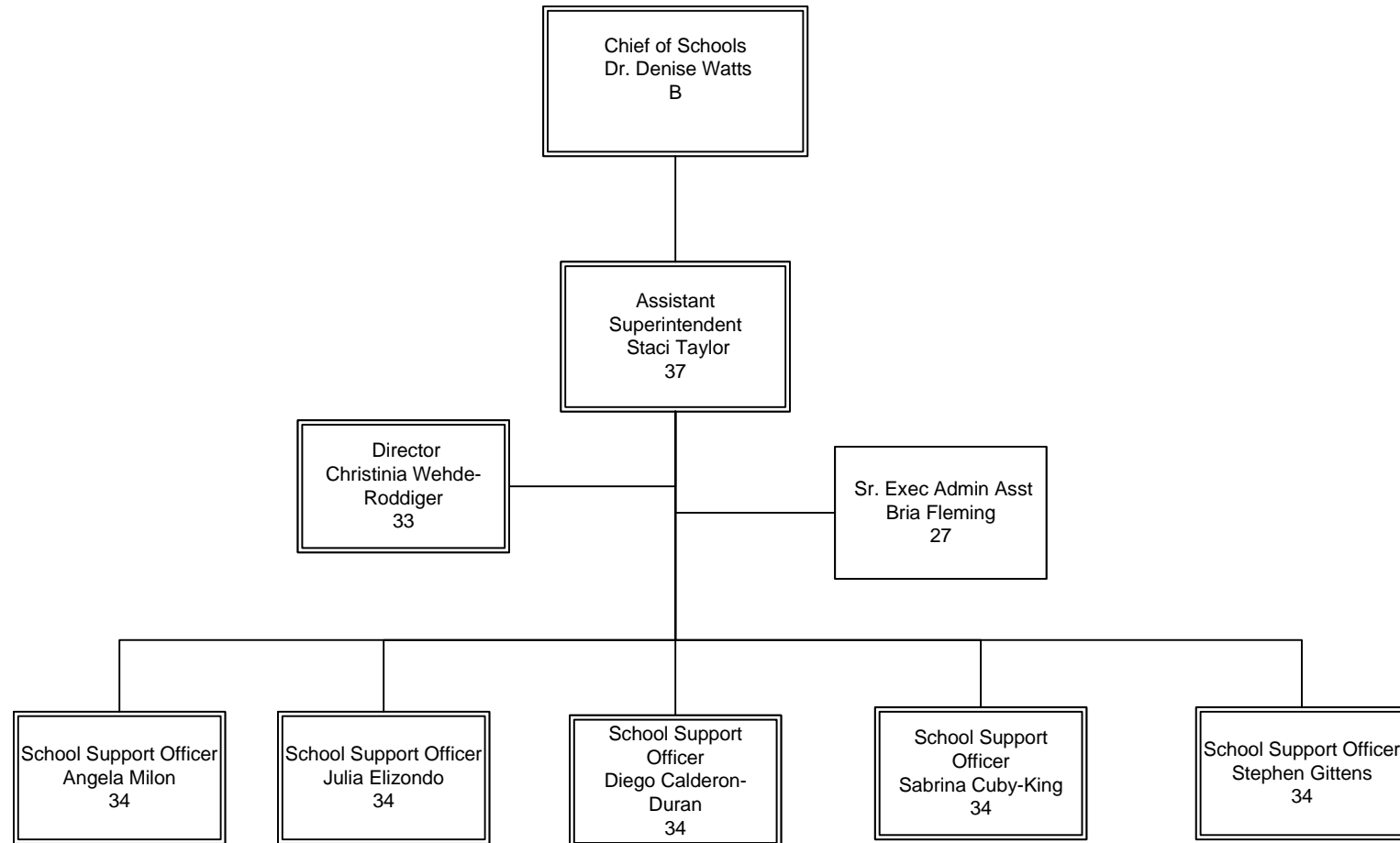
Houston Independent School District  
 ORGANIZATION, September 2021  
**Chief of Schools**  
 Achieve 180 Area Schools  
 SSO with Schools







Houston Independent School District  
ORGANIZATION, September 2021  
**Chief of Schools**  
Elementary School Office 2





Houston Independent School District  
ORGANIZATION, September 2021

Chief of Schools

Elementary School Office 2  
SSOs with Schools

**ELEMENTARY SCHOOLS OFFICE 2**  
**Staci Taylor**  
**Assistant Superintendent**

Angela Milon - School Support Officer

Benbrook ES	Dana Darden
Briargrove ES	Peggi Stewart
Burbank ES	Heather Luebbers
Crockett ES	Alexis Clark
Field ES	John Hendrickson
Moreno ES	Adriana Castro
Oak Forest ES	Andrew Casler
Poe ES	Jeff Amerson
River Oaks ES	Keri Fovargue
Roberts ES	Trealla Epps
Roosevelt ES	Gaylon Davenport
Travis ES	David Church
West University ES	Scott Disch

Diego Calderon-Duran - School Support Officer

Berry ES	Alvaro Montelongo
Browning ES	Annie (Lara) Garcia
Burrus ES	Nicole (Mitchell) Williams
Cook ES	Shundra Harris-Mosley
De Chaumes ES	Eneideth Silerio
Durham ES	Carrie Flores
Eliot ES	Matthew Schwer
Herrera ES	Christopher Carnes
Ketelsen ES	Christina Aguirre-Oliva
Looscan ES	Anna Montalvo
Lyons ES	Olivia Casares
MacGregor ES	Tara Garrett
Ross ES	Treasure West
Scroggins ES	Dianna Balderas

Julia Elizondo - School Support Officer

Atherton ES	Alynthia Curtis
Coop ES	Luis Sabillon
Elmore ES	Christina Jordan
Jefferson ES	Johnathan Guzman
Kennedy ES	Haydee Cavazos
McGowen ES	Jeffrey Whitaker
Paige ES	Latrell Peterson
Shadydale ES	Teri Hampton

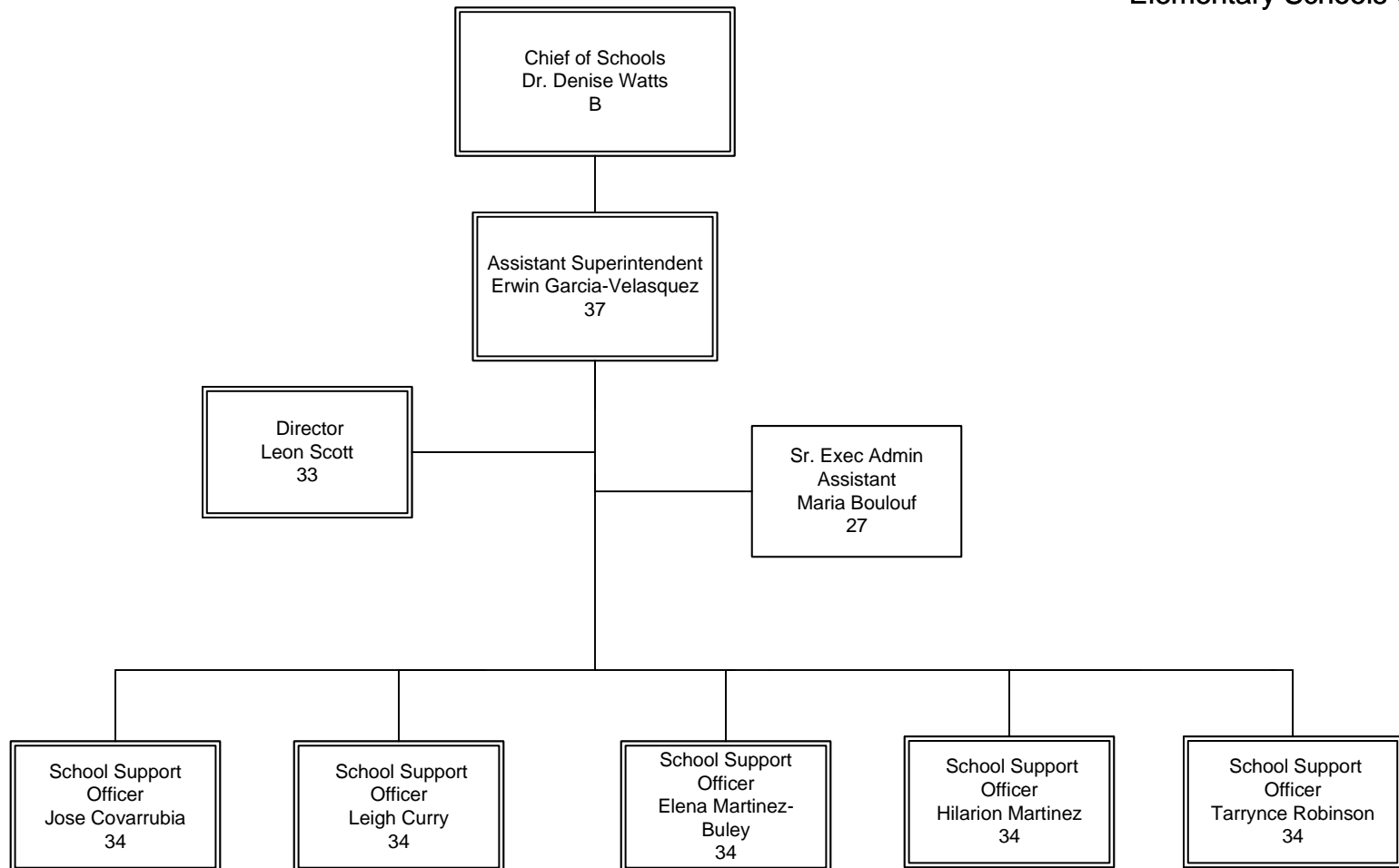
Sabrina Cuby-King - School Support Officer

Barrick ES	Yolanda Garrido
Durkee ES	Alicia Puente
Garcia ES	Linda Bellard
Henderson, NQ ES	Alvenus Franklin
Janowski ES	Myrna Bazan
Scarborough ES	Miriam Medina
Sherman ES	Raquel Rosenbalm
Stevens ES	Erin Trent

Stephen Gittens - School Support Officer

Isaacs ES	LaJuana Armstrong
Kashmere Gardens ES	Marques Collins
Northline ES	Mario Sandoval
Osborne ES	Sandee Davis
Smith ES	Melinda Daugherty
Wainwright ES	Marcie Coleman

Houston Independent School District  
ORGANIZATION September 2021  
**Chief of Schools**  
Elementary Schools Office 3



Houston Independent School District  
 ORGANIZATION, September, 2021  
**Chief of Schools**  
 Elementary Schools Office 3  
 SSO with Schools

Elementary Schools Office 3  
 Erwin Garcia-Velasquez  
 Assistant Superintendent

Hilarion Martinez – School Support Officer

Belfort ECC	Jesseye Brown
Brookline ES	Rick Nagir
Cornelius ES	Zaira Gomez
Davila ES	Avisay Cerda
De Anda ES	Justin Ritsema
Farias ECC	Maria Nevarez-Solis
Fonwood ECC	Shanendra Burkhalter
Halpin ECC	Constance Lathan
Laurenzo ECC	Janet Benavidez
Mistral ECC	Elisa Reyes
MLK ECC	Michelle Thomas
Neff ECC	Holley Mays
Park Place ES	Nimmi Thomas
Parker ES	Chavis Mitchell
Red ES	Octaviano Trevino
Windsor Village ES	Shantelle Louis

Tarrynce Robinson – School Support Officer

Alcott ES	Kim Williams
Bastian ES	Alana Holloway
Burnet ES	Ana Cantu
Carrillo ES	Karina Lopez
Crespo ES	Mayra Ramon
DeZavala ES	Victoria Orozco-Martinez
Garden Villas ES	Kimberly Thompson
Golfcrest ES	Miguel Lopez-Blanco
Gross ES	Tracie Hart-Jackson
Henderson JP ES	Maria Guerra
Lantrip ES	Magdalena Strickland
Martinez R ES	Keri Ward
Patterson ES	Luis Saenz
Pugh ES	Erica Gil
Sanchez ES	Ricardo Mena
Tijerina ES	Sanjuanita Mottu

Leigh Curry – School Support Officer

Blackshear ES	Alicia Lewis
Bonner ES	Klinger Casquete
Foster ES	Traci Lightfoot
RP Harris ES	Erica Avie
Lockhart ES	Cameshia Emerson
Oates ES	Melissa Melchor
Port Houston ES	Victor Garcia
Whittier ES	Yamel Melchor

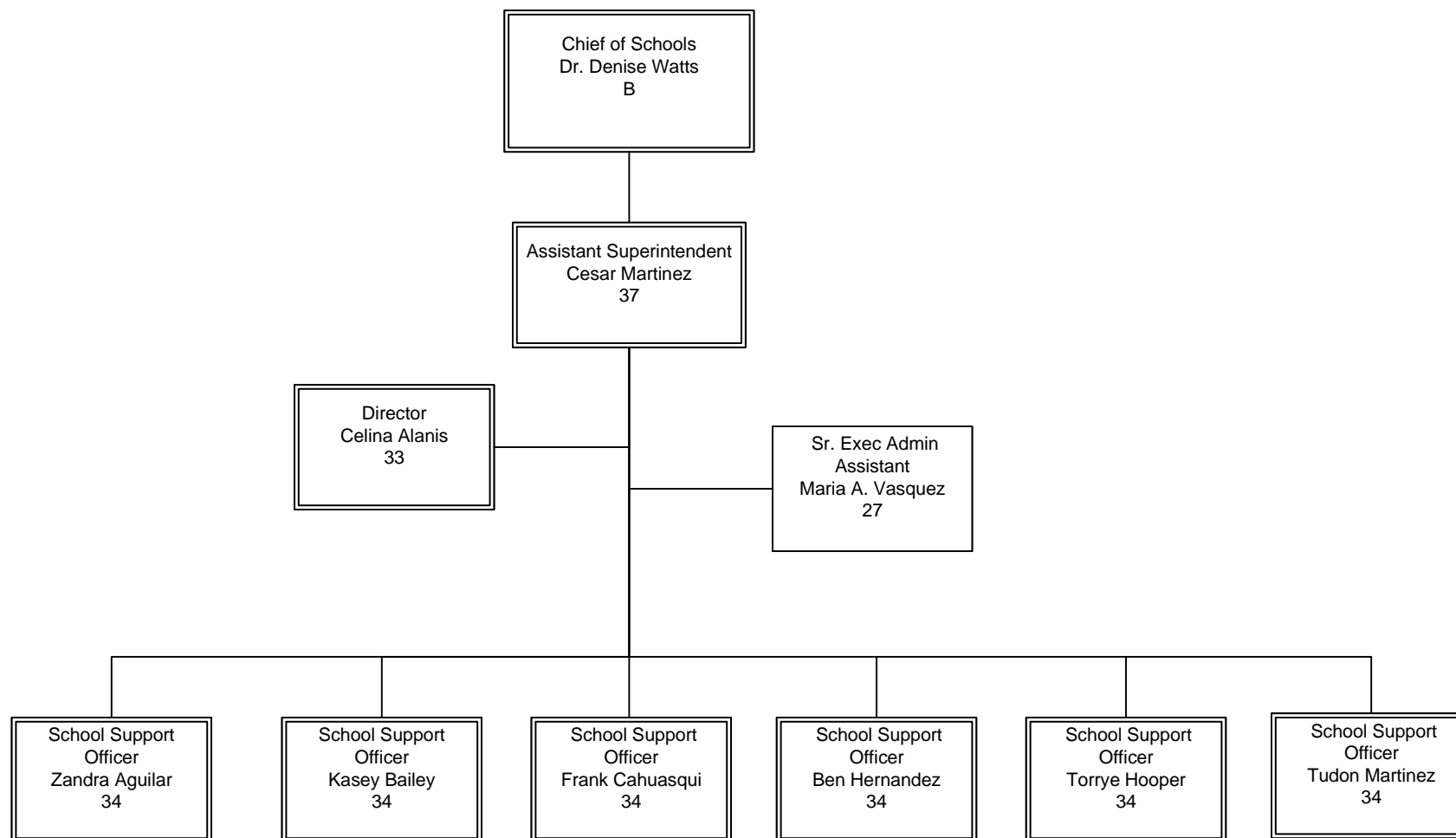
Jose Covarrubia – School Support Officer

Briscoe ES	Daniel Hernandez
Franklin ES	Fernando Alarcon-Ochoa
Gallegos ES	Norma Gonzalez
Hartsfield ES	Travis Johnson
Robinson ES	Ana Aguilar
Rucker ES	Eileen Puente

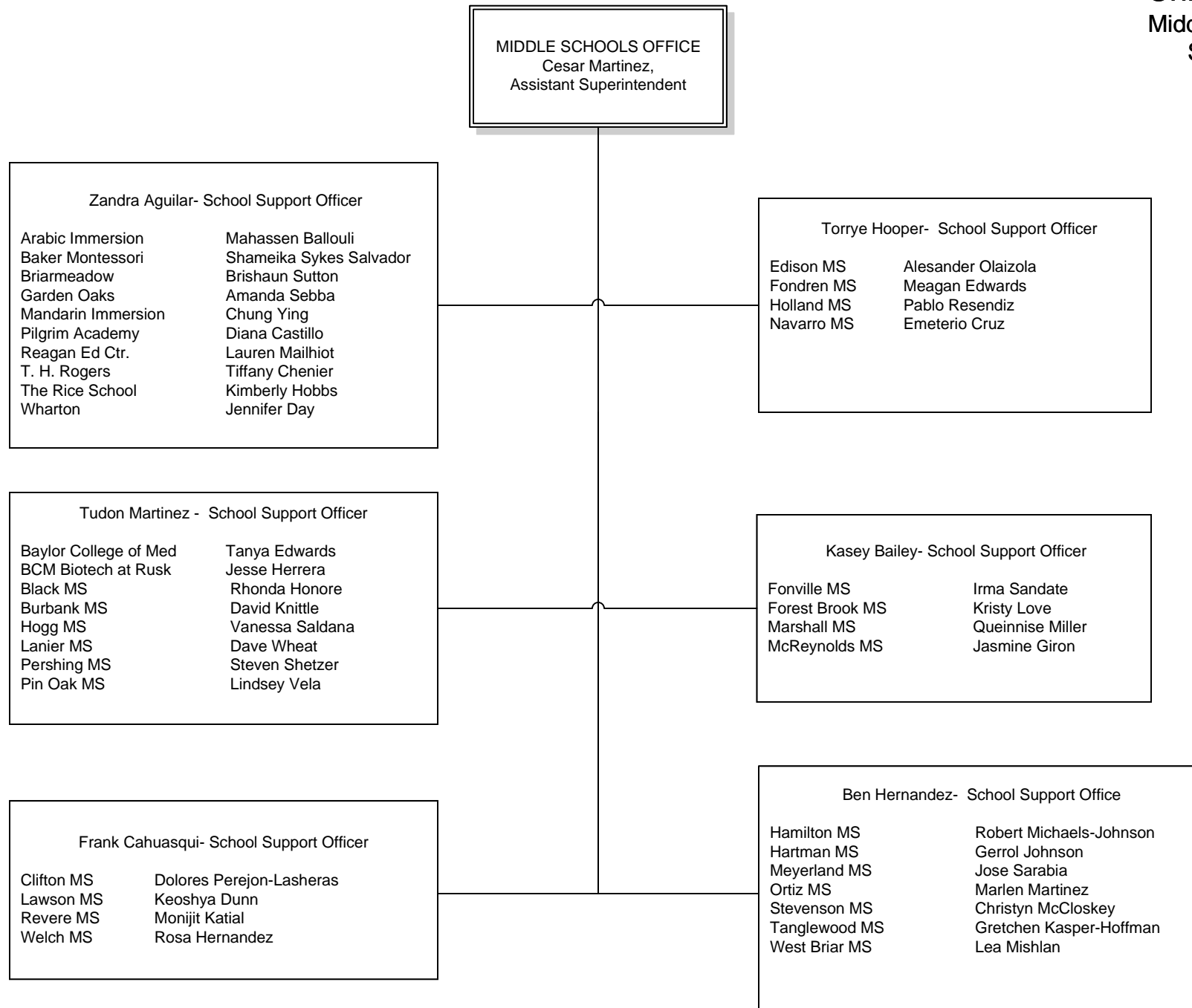
Elena Martinez-Buley – School Support Officer

Cage ES	Lisa Rodriguez
Chrysalis MS	Lisa Rodriguez
Harris, JR ES	Jessica Rivero
Mading ES	Tabitha Dudley
Peck ES	Myra Castle-Bell
Pleasantville ES	Samyra Rogers
Southmayd ES	Sandra Cisneros
Thompson ES	Erica Brame-Manuel

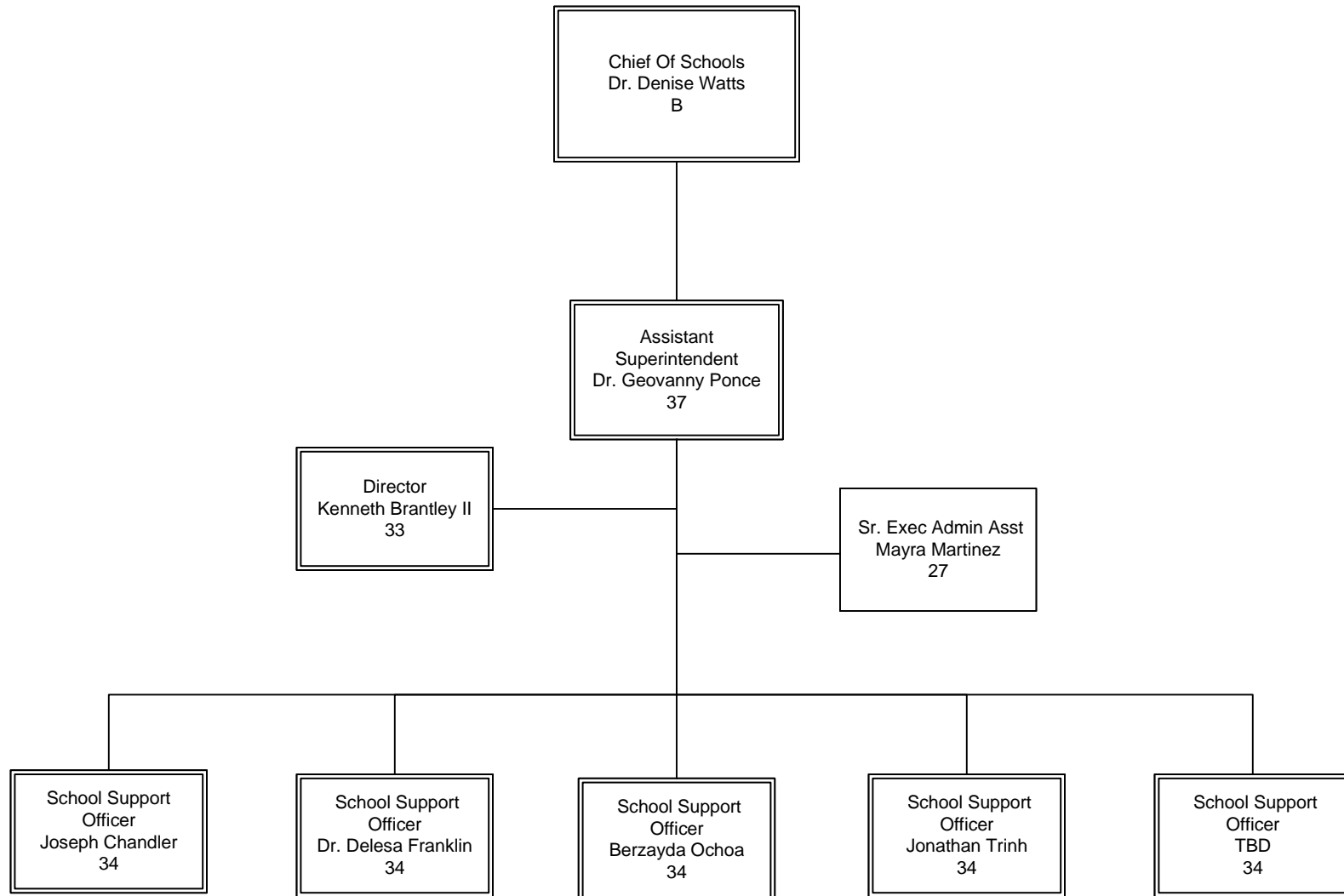
Houston Independent School District  
ORGANIZATION, September 2021  
**Chief of Schools**  
Middle Schools Office



Houston Independent School District  
 ORGANIZATION September 2021  
**Chief of Schools**  
 Middle Schools Office  
 SSO with Schools



Houston Independent School District  
ORGANIZATION, September 2021  
**Chief of Schools**  
High Schools Office



Houston Independent School District  
 ORGANIZATION, September 2021  
**Chief of Schools**  
 High Schools Office  
 SSO with Schools

