



## POLICIES & PROCEDURES

### INTRODUCTION

The Educational Support Program (ESP) was adopted by the Board of Supervisors in April 2006 to meet the County's staffing needs now and in the future by developing the County employee workforce to their full potential. In order to meet the goals of this plan, the Board centralized the various County educational initiatives for its employees into this one ESP program thus allowing a unified approach to meet workforce needs.

### GOALS

- Goal 1: To encourage employees to pursue careers and education relevant to the County's needs now and in the future, and especially those related to difficult-to-recruit positions
- Goal 2: To ensure that employees pursue realistic career goals that match their aptitudes and values.
- Goal 3: To ensure that neither lack of funds nor lack of direct relevance to a given department will discourage educational support or successful completion of education.
- Goal 4: To develop necessary incentives to motivate and retain competent and educated employees.
- Goal 5: To focus special emphasis on difficult-to-recruit positions and occupations with targeted fast-track programs.
- Goal 6: To maximize the use of available funding sources and partnerships to meet the educational needs of the County's workforce.

### PURPOSE

To encourage and facilitate career development through a program whereby employees of the County may be:

- A. Reimbursed for the costs of textbooks, tuition, registration, and laboratory fees for courses required to obtain an undergraduate or graduate degree, or a license or certification in an approved Career Development Plan;
- B. Provided with a reduced work schedule while continuing to be paid as a full-time employee, to allow time to complete training or educational requirements for a degree or certification within an approved Career Development Plan;

- C. Provided with alternative support to achieve educational and training goals within an approved Career Development Plan; and/or
- D. Provided with educational loan repayment assistance as a hiring or retention incentive under Section 127 of the Internal Revenue Code.\*

### PROGRAM OVERVIEW

ESP provides educational support through a multi-faceted approach. This program identifies which method is best suited to an employee's identified and agreed-upon career goal in order to meet the County's workforce needs. Therefore, employees will apply to the program and follow the procedures outlined below in order to receive funding. The County will work with educational institutions in order to develop further educational options that will meet County workforce planning needs.

As part of determining the career development plan, ESP staff may use any of the following to best meet the County's needs:

1. Textbook and Tuition Reimbursement Program: Participants are reimbursed for the costs of textbooks, tuition, registration, and laboratory fees for courses required to obtain an undergraduate or graduate degree, or a license or certification in an approved career development plan;
2. The 20/20 Work-School Program: Employees are provided with a reduced work schedule while continuing to be paid as a full-time employee, to allow time to complete training and/or educational requirements for a degree or certification within an approved career development plan. *This program is primarily designed for degree programs that require completion of clinical or fieldwork hours, in addition to classroom and study time, in order to earn the educational degree.*

The basic structure of this program consists of an agreement that the County will provide paid release time for up to three years while the employee attends school full-time and continues working at the County for 20 hours per week. In exchange, the employee signs an agreement to continue working at the County on a year-for-year basis after completion of their degree or certification. The policies contained herein regarding eligibility, program entry, and eligible coursework apply to this program as well.

Department Commitment – The department where the employee is currently working may be reimbursed from the Educational Support Program Fund for the paid release time provided to the employee. The department will be able to use companion positions or temporary employees through TAP to fill behind those in the 20-20 program.

3. Other Fast-Track Educational Options: Other fast-track programs in partnership with accredited colleges, including focused programs held on-site at the County's facilities, will be developed within the Educational Support Program where possible. Participation in one of these programs may involve a 20/20 schedule, payment of tuition and books, or another combination of monetary support and schedule accommodation, as determined by the Human Resources Director or his designee with the school and sponsoring departments.

## ELIGIBILITY

This program is open to the following:

1. Regular full-time County employees who have successfully completed their initial probationary period, or have been hired for, or are pursuing, a position designated by the Human Resources Director as difficult to recruit or retain.
2. Any TAP and Per Diem employee working full-time in a Certified Nursing Assistant or Nursing classification, in any County Department, who works a minimum of 520 hours in any fiscal year.
3. Part-time regular employees regularly scheduled to work less than 36 hours per week who otherwise are eligible, may receive a pro-rata level of benefits from this program.

ESP staff will also make referrals for laid-off employees and employees in the Return to Work Program. ESP staff will develop partnerships with accredited colleges and universities and specific programs for the Work-Study program.

## PROCEDURES

1. Interested employees will complete and return the Educational Support Program Application to the Human Resources Department (HR), ESP staff, with proper signature authorizing initial participation and verifying that the employee is in good standing.
2. Applications will be reviewed and categorized by ESP staff. The following criteria will be utilized by staff to determine priority:
  - County needs, including designated difficult-to-recruit classifications
  - Date received in Human Resources
  - Likelihood of Success
  - Funding availability
  - Employment status
  - Other priorities as determined
3. Based on the above priorities, ESP staff will contact employees to schedule the employee for career assessment and aptitude testing. The participant cannot continue to the next step without completing the required testing approved by the ESP.
4. After completion of career assessment and aptitude testing, the ESP staff will schedule an appointment with the ESP's Career Counselor. At this meeting the Counselor and the Employee will:
  - Review the results of the career assessment and aptitude testing.
  - Review educational transcripts of any college coursework completed.
  - Review educational options and support programs available.
  - Review employee responsibilities and funding documentation requirements.
  - Discuss Job Shadowing and career research resources, if needed.
5. In the event that the career goal is outside of the current department's purview, job shadowing and/or an evaluation by at least one department with positions in the field of interest will be required.
6. If the employee is identified as a "best fit" for the career goal and all required documentation is provided by the employee, the Career Counselor will develop a Career Development Plan which will outline the County career goal, degree program, educational institution, number of units needed to complete degree program, each course required to

earn degree, expected graduation date, cost per term, estimated annual cost, and estimated total program cost.

7. In order to finalize an approved program agreement, the employee and his/her Department Head must sign the Career Development Plan approving the participation in the program and understanding of the department's responsibilities.
8. Employees approved to participate and receive support must review their progress on completion of the goals stated in their Career Development Plan a minimum of twice per year with the Career Counselor and continue to receive satisfactory performance evaluations.

### REIMBURSEABLE COSTS

#### 1. Courses:

- Undergraduate and graduate coursework is eligible for reimbursement only if courses are pre-approved and required to obtain a degree, license, certificate or other qualification approved through the Educational Support Program.
- Courses must be satisfactorily completed. A minimum grade of "C" for undergraduate and a minimum grade of "B" for graduate level work is required for reimbursement.
- Courses must be offered by an accredited educational institution that has been approved by the Human Resources Director or his designee.
- Review courses may be eligible if approved by the Human Resources Director or his designee as part of an overall career development plan.

#### 2. Tuition:

The County may provide for one hundred percent (100%) reimbursement of tuition for job-related, or approved career-related courses, up to an annual maximum equal to the annual fees published by the University of California - Riverside for their degree coursework for each academic year, in accordance with the provisions of this program. A portion of such reimbursement may be required to be reported as taxable income.

All lower division courses that are required for the degree and available at a community college will be reimbursed at the annual California Community Colleges tuition rate, whether the course is taken at a community college or at a university.

#### 3. Textbooks and Fees:

Required textbooks and laboratory fees will be reimbursed at cost with appropriate documentation. Documentation includes receipts showing payment and course syllabi documenting that the textbooks and/or fees are a course requirement.

### NON-REIMBURSEABLE COSTS

1. Those costs and courses which are not required by an approved Career Development Plan.
2. Those courses which duplicate training the employee has already received.
3. Those courses not offered through an approved, accredited educational institution.

4. Courses which the employee dropped or did not satisfactorily complete.
5. Non-resident tuition fees.
6. Parking fees, meals, transportation cost, mileage reimbursement, exam fees, professional fees, other incidental fees, and other costs not specifically covered in this program.
7. Courses are generally taken on the employee's own time, on compensatory time, vacation time, or annual leave approved in advance by the department/agency head. Department heads are encouraged to adjust schedules whenever possible to allow employees to attend classes during regular work hours when necessary, including flextime hours. The 20-20 program and certain fast-track programs are exceptions to this general rule.
8. Costs for which reimbursement is received from other sources are not reimbursable from the County. This would include Pell Grants, Cal Grants, Board of Governor's Waiver (BOGW), scholarships, or any other financial assistance.
9. This reimbursement program does not cover conventions, seminars, workshops and conferences, or any program not qualifying as part of a career development plan.

#### REIMBURSEMENT REQUEST GUIDELINES

- Request for Reimbursement, including all required documentation, must be received by the ESP staff within thirty (30) days from completion of the term.
- Courses that have not been pre-approved will not be paid.
- Participants must have provided documentation verifying acceptance from the school and an annual denial or acceptance letter regarding financial aid (FAFSA) on file with ESP staff prior to receiving any funds.
- In order to receive reimbursement, the following documents are required:
  - Completed Tuition Request form, official record of grades, a paid tuition bill or statement, a copy of the course syllabus for each course, original receipts for textbooks or any other reimbursable costs.
- In order for costs to be covered, the participant must have attained a passing grade of "C" or better in all undergraduate coursework and a "B" or better in all graduate level or higher coursework.
- Failure to provide ESP staff with the documentation required in this section will result in a delay in processing requests.
- Participants who receive or utilize funds in a manner other than described in these procedures will be dropped from the program and any funds received must be repaid according to Board of Supervisors Policy C-7, Section 11.
- Advancements on tuition costs may be issued on a rare occasion if a financial hardship is demonstrated. Advancements will be discussed on a case-by-case basis with ESP staff.

#### PROGRAM ADMINISTRATION AND REPORTING GUIDELINES

1. The Human Resources Director or his designee will implement and administer this program, and will have the authority to administratively interpret its provisions. Approval of the Human Resources Department and preparation of an approved Career Development Plan are required conditions for reimbursement. The Human Resources Director may develop such forms and additional procedures which are deemed necessary to accomplish the intent of this

Educational Support Program. Any or all sections of this program may be amended or discontinued at any time.

2. Employee Responsibilities:

- Maintain contact with Career Counselor a minimum of twice per year to review progress.
- Submit acceptance letter from approved educational institute and annual financial aid acceptance or denial letter.
- Submit required forms for reimbursement.
- Maintain educational performance. Employees may be placed on academic and/or progress probation for one term and may be terminated from the program for not improving performance during the probation term.
- Maintain job performance. If the employee engages in sub-standard performance then the employee may be dropped from the program.
- If the employee submits false information or fails to provide complete reimbursement documentation as requested, the employee will be dropped from the program and may be required to return all monies expended to date.
- Any participant who does not provide required documentation in a timely manner will be put on notice and have 30 days to remedy the problem. Failure to resolve the problem while on notice will require the return of all monies expended either for the course or for the entire degree program.
- Perform post-support County service, even if dropped from the program for performance or documentation reasons, if such a service agreement is required and has been signed.

3. Department Responsibilities:

- Identify difficult-to-recruit or retain positions within the department relevant to the ESP and communicate any changes to the ESP staff.
- Develop criteria for Textbook and Tuition Reimbursement and Loan Repayment, in accordance with the County's qualifying Educational Reimbursement Plan under Section 127 of the Internal Revenue Code (found on [www.workforceexchange.net](http://www.workforceexchange.net) on the Educational Support Program page under the Resources tab), ensuring that the criteria is not "discriminatory in favor of employees who are highly compensated employees."
- Provide input on the employee's likelihood of success prior to approval of the Career Development Plan.
- Inform the ESP staff regarding any changes to the participant's employment, including but not limited to: transfers, promotions, demotions, termination, and performance issues.
- Collaborate with ESP staff to develop educational and internship programs to meet County workforce needs.

4. Human Resources Department Responsibilities:

- Inform departmental HR representatives when an employee in their department has been accepted into an approved Career Development Plan.
- Listen to input from department representatives regarding an ESP applicant prior to approving a Career Development Plan.
- Collaborate with department management to develop educational and internship programs to meet the department's workforce needs.

- Discuss progress of Career Development Plan with each ESP participant a minimum of twice per year.
- Report to the Board of Supervisors regularly regarding the current status of the program.
- Monitor taxation and maximum funding issues.

5. Program Reporting and Funding:

- A monthly report will be prepared for the HR Director. This report will include participant information, program statistics, and funding status.
- Initial funding will generally be department paid. At the end of a fiscal year, ESP funds may be utilized to assist departments that do not have the funds to cover the first year of a career development plan which was not budgeted for that fiscal year. Departments are expected to budget for the remaining years of their employees' education, which is outlined on an approved career development plan. When education is cross-departmental, special funding through the Educational Support Program budget may be arranged.
- Educational Loan Repayment will only be department paid and will not be supplemented by the Educational Support Program budget.

**COUNTY OF RIVERSIDE  
EDUCATION REIMBURSEMENT PLAN**

(November 2006)

Table of Contents

	Page
RECITALS .....	2
Article I PURPOSE AND SCOPE .....	2
Section 1.1 Purpose.....	2
Section 1.2 Scope.....	2
Article II TITLE AND DEFINITIONS .....	3
Section 2.1 Title.....	3
Section 2.2 Definitions.....	3
Article III ELIGIBILITY .....	4
Section 3.1 Eligibility .....	4
Section 3.2 Prorata Benefits.....	5
Article IV REQUIREMENTS FOR BENEFITS .....	5
Section 4.1 Application for Reimbursement.....	5
Section 4.2 Application for Advances .....	5
Section 4.2 Determination .....	5
Article V PAYMENT OF ELIGIBLE EXPENSES OR LOANS .....	6
Section 5.1 Annual Maximum Allowable .....	6
Section 5.2 Alternative Sources of Payment.....	6
Section 5.3 Payments of Reimbursement .....	6
Section 5.4 Payments of Advances .....	6
Section 5.5 Termination of Benefits .....	6
Section 5.6 Repayment to County .....	6
Article VI MISCELLANEOUS .....	7
Section 6.1 Qualification .....	7
Section 6.2 Excess Benefits .....	7
Section 6.3 Amendment or Termination.....	7
Section 6.4 Governing Law .....	7
Section 6.5 Enforceability.....	7
Section 6.6 Administration .....	7
SIGNATURES.....	8

## RECITALS

WHEREAS, the County of Riverside has experienced substantial growth over the last several years; and

WHEREAS, in order for the County to be able to serve the needs of its citizens and keep pace with this growth, it has been necessary for the County to add additional personnel, especially in professional and technical areas; and

WHEREAS, the County's ability to attract and retain qualified workers is declining in light of both issues unique to Riverside County and problems facing the nation as a whole, including the slowing of growth of the workforce, pending retirements by the "baby boom" generation and the failure of society to educate young people;

WHEREAS, the County believes that in order to be able to serve the needs of its growing population and to attract and retain needed professional and technical workers, it is necessary to develop its own workforce through providing an incentive for its eligible employees to obtain higher education; and

WHEREAS, the County Board of Supervisors adopted revised Policy C-7, Support for Employee Training and Education, on August 29, 2006, which grants the authority to the County Executive Officer or his designee to adopt a plan to accomplish the foregoing goals;

NOW, THEREFORE, pursuant to the authority granted in Board of Supervisors' Policy C-7, Support for Employee Training and Education, the County Executive Officer hereby adopts this Education Reimbursement Plan, effective as of August 29, 2006.

## ARTICLE I

### PURPOSE AND SCOPE

Section 1.1 Purpose. The purpose of the County of Riverside Education Reimbursement Plan is to provide eligible County employees with assistance in the payment of eligible expenses related to post-secondary school courses of study involving subject matters considered by the County to be critical to its provision of services to its residents, whether or not such courses of study lead to the earning of a post-secondary school degree or other certification. This Plan will assist eligible employees with the financial burdens associated with the expenses incurred by them in the pursuit of their studies.

Section 1.2 Scope. The benefits provided under this Plan consist of reimbursements of Eligible Expenses and Eligible Loans and advances for the payment of Eligible Expenses, which may be given at the discretion of the Plan Administrator.

## ARTICLE II

### TITLE AND DEFINITIONS

Section 2.1 Title. This Plan shall be known as The County of Riverside Education Reimbursement Plan.

Section 2.2 Definitions. The following words, when used in this Plan, have the meanings set forth below:

(a) "Accredited Educational Institution" means a junior college, college, university or other post-secondary educational institution acceptable to the County.

(b) "Advances" means amounts advanced by the County for the payment of Eligible Expenses prior to the commencement of the educational course of study. Advances will be made, if at all, subject to the terms and conditions of Section 4.2 below.

(c) "Code" means the Internal Revenue Code of 1986, as amended.

(d) "County" means the County of Riverside.

(e) "Education" means post-secondary school courses of study taken or to be taken by an Eligible Employee at an Accredited Educational Institution involving subject matters considered by the County to be critical to its provision of services to its residents, whether or not such courses of study lead to the earning of a post-secondary school degree or other certification.

(f) "Eligible Employee" means an employee of the County who meets the criteria set forth in Section 3.1 below.

(g) "Eligible Expenses" means expenses for Education, including but not limited to, tuition, fees, and payments for books, supplies, and equipment but excluding Excluded Expenses, reasonably and necessarily incurred by an Employee and for which an Employee incurred loans to pay these amounts.

(h) "Eligible Loan" means a loan that is issued by any United States governmental entity or agency (Federal, state or local), academic institution, or commercial lender to an Eligible Employee to enable such employee to pay Eligible Expenses.

(i) "Employee" means an employee of the County of Riverside.

(j) "Excluded Expenses" means expenses for Education other than Eligible Expenses, including but not limited to the cost of tools or supplies that an Employee retained after completing a course of instruction (other than textbooks) or for

meals, lodging, transportation or other living or incidental expenses incurred by an Employee, regardless of whether a loan was incurred to pay such expenses.

(k) "Expense Statement" means a statement of Eligible Expenses from an Accredited Educational Institution. The County will accept an Expense Statement received from such institution through the U.S. mail or via other means that enables the County to verify the source of the statement.

(l) "Loan Statement" means a statement of a loan account provided to the County by the lender or servicing agent for an Eligible Loan. Such statement shall detail the current loan balance, interest charges, and other information, such as an account number or payment address. The County will accept a Loan Statement received from the servicing agent through the U.S. mail or via other means that enables the County to verify the source of the statement.

(m) "Plan" means The County of Riverside Education Reimbursement Plan.

(n) "Plan Administrator" means the Director of the County Human Resources Department or his or her designee.

(o) "Reimbursement" means the payment by the County to an Eligible Employee to reimburse him or her for the amount needed to repay an Eligible Expense or an Eligible Loan (subject to the limitation set forth in Section 5.1 below) or, in the case of an Eligible Loan, payment to a lender on behalf of an Eligible Employee for such purpose.

### **ARTICLE III**

#### **ELIGIBILITY**

Section 3.1 Eligibility. Employees of the County are eligible to receive Reimbursements (or Advances) under this Plan if they meet the following requirements:

(a) They are either (i) regular employees (as defined in section 1 of Ordinance 440 of the County of Riverside, California, as the same may be amended from time to time) who have completed their initial probationary period, or have been hired for a position designated by the Human Resources Director as difficult to recruit and retain; or (ii) temporary or Per Diem employees working as a Certified Nursing Assistant or in any nursing classification in any County Department who work a minimum of 520 hours in any fiscal year;

(b) The employee receives or received at least a grade of "C" or its equivalent for each course for which he or she seeks Reimbursement hereunder;

(c) The employee follows the written procedures adopted by the Human Resources Department for the administration of this program; and

(d) In the case of an employee seeking Loan Reimbursement, the employee has received a degree from an accredited college or university.

Section 3.2 Prorata Benefits. Part-time regular employees who are eligible to participate and Temporary or Per Diem employees regularly scheduled to work less than 36 hours per week who are otherwise eligible to participate will receive a prorata level of benefits hereunder.

## ARTICLE IV

### REQUIREMENTS FOR BENEFITS

Section 4.1 Application for Reimbursement. An Employee who has met the eligibility requirements set forth in Section 3.1 may apply for Reimbursement hereunder by submitting to the Plan Administrator a completed application, using a form provided by the Plan Administrator. Such application shall include, among other items, official transcripts, including grades, of the course of study pursued by the Employee, evidence of the degree received, if any, an Expense Statement or Loan Statement, as the case may be, and a certification by the Employee that the expenses or loans were incurred solely for Eligible Expenses. The Plan Administrator may require that the applicant for Reimbursement submit letters of reference, appear for an interview and submit other substantiation that the expenses or loans were incurred solely for Eligible Expenses.

Section 4.2 Application for Advances. An Employee who has met the eligibility requirements set forth in Section 3.1 may apply for Advances hereunder by submitting to the Plan Administrator a completed application, using a form provided by the Plan Administrator. Such application shall include, among other items, details of the proposed course of study, including a syllabus or other official description for the course(s) proposed to be taken, evidence of the Employee's financial need, and a certification by the Employee that the expenses are to be incurred solely for Eligible Expenses. The Plan Administrator may require that the applicant for Reimbursement submit letters of reference, appear for an interview and submit other substantiation that the expenses will be incurred solely for Eligible Expenses. It shall be the policy of the County that Advances will be granted solely within the absolute discretion of the Plan Administrator.

Section 4.3 Determination. Within 30 days after an Employee submits a completed application as required by Section 4.1 or 4.2, the Plan Administrator shall make a determination of whether the Employee is an Eligible Employee and whether the amounts for which he or she is seeking Reimbursement or Advances are Eligible Expenses and/or Eligible Loans. Such determination shall be made in a uniform and non-discriminatory manner, provided that all such determinations shall be within the sole and absolute discretion of the Plan Administrator and his determinations shall be final and binding.

## ARTICLE V

### PAYMENT OF ELIGIBLE EXPENSES OR LOANS

Section 5.1 Annual Maximum Allowable. An Eligible Employee may receive reimbursement for Eligible Expenses or Eligible Loans (or Advances), up to the annual maximum permitted from time to time under section 127 of the Code. All tuition reimbursement paid to an Employee by any department of the County shall reduce any amounts payable under this Plan.

Section 5.2 Alternative Sources of Payment. An Employee eligible for reimbursement from another source (such as scholarships, grants, or certain other types of funding from Employer) may seek Reimbursement (or Advances) under this Plan. In such cases, the Reimbursements (or Advances) provided under this Plan will be considered the secondary pay source, and the Employee will only be eligible for Reimbursement (or Advance) for the difference between the amount received from the other funding source and the actual Eligible Expense or Eligible Loan amount.

Section 5.3 Payments of Reimbursement. Payment for Eligible Loan reimbursement will be made biweekly on the Employee's regular paycheck, up to the annual maximum allowable Reimbursement. Reimbursement for Eligible Expenses will be made as a one-time payment upon the Employee's submission of all required documentation.

Section 5.4 Payments of Advances. Payment of Advances will be made at the time required by the Accredited Educational Institution to enable the Employee to pursue the course of study.

Section 5.5 Termination of Benefits. No Eligible Employee shall have a vested right to Reimbursements or Advances under this Plan; and if an Employee ceases at any time to be an Eligible Employee or if this Plan is terminated by the County, all Reimbursements or Advances under this Plan shall immediately cease.

Section 5.6 Repayment to County. The County may seek to recoup all amounts previously paid using whatever legal means it deems appropriate in either of the following circumstances:

(a) If the Plan Administrator determines that an Employee who has received Reimbursements was not an Eligible Employee, that the expenses for which he or she has received Reimbursements were not Eligible Expenses or that the loans for which he or she received Reimbursements were not Eligible Loans; or

(b) If the County has made Advances on behalf of an Employee and the Employee ceases to be an Eligible Employee or ceases to pursue the course of study for which the Advances were made.

## ARTICLE VI

### MISCELLANEOUS

Section 6.1 Qualification. This Plan is intended to constitute a qualified educational assistance plan under section 127 of the Code

Section 6.2 Excess Benefits. Tuition Reimbursement (or Advances) payable under this Plan is considered a non-taxable benefit up to a dollar limit specified under in section 127 of the Code for a given calendar year (for example, \$5,250 in calendar year 2006). Since an Employee might receive Reimbursements in a given calendar year for courses in that year and for the prior year, if the combination of Reimbursements exceeds the non-taxable allowance under the Code, the County shall treat any reimbursements above that dollar limit as taxable income to the Employee.

Section 6.3 Amendment or Termination. The County reserves the right to amend or terminate this Plan at any time and to any extent that it may deem advisable or appropriate. No amendment shall be effective unless such amendment is made in compliance with all applicable Federal, state or local laws, statutes or regulations.

Section 6.4 Governing Law. This Plan shall be construed, administered, and governed in all respects under California and Federal tax law.

Section 6.5 Enforceability. If any provision of this Plan shall be held illegal or violate section 127 of the Code for any reason, such determination shall not affect the remaining provisions, and such provisions shall be construed so as to effectuate the purpose of this Plan.

Section 6.6 Administration of the Plan. The operation of the Plan shall be under the supervision of the Plan Administrator. It shall be a principal duty of the Plan Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Plan Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Plan Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

(a) To make and enforce such rules and regulations as the Plan Administrator deems necessary or proper for the efficient administration of the Plan;

(b) To interpret the Plan, the Plan Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

(c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;

(d) To avoid discrimination under the Plan by providing benefits to Eligible Employees in accordance with Treas. Reg. §1.127-2(e);

(e) To provide Employees with a reasonable notification of their benefits available under the Plan;

(f) To approve reimbursement requests and to authorize payment; and

(g) To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of section 127 of the Code and the Treasury regulations thereunder.

**IN WITNESS WHEREOF**, the undersigned has caused this document to be executed by its duly authorized officer on this \_\_\_\_\_ day of November, 2006, effective as of August 29, 2006.

**COUNTY OF RIVERSIDE**

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

Ronald W. Komers  
Assistant CEO/Human Resources Director  
County of Riverside, California