**STATE OF TENNESSEE**

**COUNTY OF ROBERTSON**

**TERM JULY 21, 2014 REGULAR SESSION**

Be it remembered that the Board of Commissioners of Robertson County, Tennessee met in open public session at the Robertson County Juvenile Courtroom in Springfield, Tennessee on the 21st day of July 2014 at 7:00 PM.

County Mayor, Howard R. Bradley, called the meeting to order. County Clerk, Susan K. Atchley was present also.

The invocation was given by Brother Robert Tyson, President of the Robertson County Baptist Association. The pledge to the flag followed.

A roll call was taken and the following County Commissioners were present to-wit: Adcock, Baggett, Bowens, Bryant, Corbin, Couts, DiOrio, Dorris, Dugger, Farmer, Gray, Gregory, Haley, Jackson, Jones, Moore, Ray, Spears, Vogle and Wilson. Commissioners Brown, Eden, Garner and Stubblefield were absent.

## MINUTES OF PREVIOUS MEETING

On motion by Commissioner DiOrio and second by Commissioner Baggett, the minutes of the previous meeting were approved treated same as read, made a matter of record, and filed. The motion was approved by voice vote.

## COMMUNICATIONS FROM COUNTY MAYOR

Mayor Bradley told of the loss of Alvin Fowler and John Wallace Darden former County Commissioners for Robertson County. He asked for prayers for these families.

Mayor Bradley read State Form No. CT-0253 a report of the debt obligation required by (TCA 9-21-151).

The following proclamation was awarded to the Mock Trial Team of Springfield High School.

> WHEREAS, it is fitting that we should recognize the Springfield High School Mock Trial Team who, through success in competition brings great honor to Robertson County; and,
>
> WHEREAS, the Springfield High School Mock Trial Team won first, the District 6 Mock Trial competition in February and in March won the

Tennessee State High School Mock Trial Competition; and,

WHEREAS, the Springfield High School Mock Trial Team went to Madison, Wisconsin in May to compete in the National High School Mock Trial; and,

WHEREAS, the Springfield High School Mock Trial Team won awards along their journey for Most Verdicts and Highest Round Score; and,

WHEREAS, Anighya Crocker, Juwan Cross, Olivia Harris, Sarah Jones, Crystal Lemus, Reena Patel, Kylie Ronnow, Grace Shoemaker and Susannah White prepared for all competitions with hard work and dedication that resulted in Springfield High School's first state championship; and,

WHEREAS, the Mock Trial Team has excellent leadership from Leslie Diehm and Tim Overstreet at Springfield High School and Magistrate Lisa Richert and Marisa Combs as attorney coaches; and,

WHEREAS, the citizens of Robertson County honor and commend the members of the Springfield High School Mock Trial Team; now,

THEREFORE, I, Howard R. Bradley as County Mayor, on behalf of all the citizens of Robertson County take great pleasure in proclaiming Tuesday, July 22, 2014 as

SHS MOCK TRIAL DAY

In Robertson County, Tennessee and extend our congratulations on such a wonderful achievement.

Done this 21st day of July, 2014

Mayor Bradley entertained a motion to make Taylor Sneed a member of this body. Commissioner Couts made motion to make Taylor Sneed a member of this body and second by Commissioner Jackson. Motion approved by voice vote. Taylor Sneed with Red River Farms told of the upcoming event of Farm to Table meal held on August 16, 2014 at 6:00 PM with a portion of the money raised to go to the FFA chapters in Robertson County.

Early voting is going on at the Robertson County Office Building until August 2, 2014.

Bradley announced the Back to School Bash will be held on August 2, 2014 from 9 AM – 12 PM. Bradley asked for volunteers for this event.

June was dairy month in Robertson County and you have milk product provided by a local dairy G&G.

## REPORTS

The following reports were received, filed and approved by voice vote on motion by Commissioner Jones and second by Commissioner Gregory: Report of Debt Obligation State Form No. CT-0253, Planning and Zoning, Library, Solid Waste, Inmate Expense, Veteran Service, Trustee, Animal, Fire Service, Emergency Management Agency, Financial and Highway.

## ELECTIONS AND APPOINTMENTS

**Highland Crest Advisory Board-2 yr. terms**

Grant Bell term to be extended through July 2016

Leslie Diehm replaces Geoffrey Butcher

(Jean Baker will also have to be replaced by IDB)

**Ethics Committee-July yearly**

Bobby Jones

Chris Traughber

Neil Sutherland

Randy Wilson

Robert Farmer

**Library Board-3 year terms**

James Marshall

Diane Frey will move from a county representative to a city representative

## REZONING RESOLUTIONS PUBLIC HEARING

## REZONING RESOLUTIONS

No rezoning at this meeting.

## NEW RESOLUTIONS

### DECLARE SURPLUS PROPERTY (Animal Control)

Resolution number 072114073 to declare surplus property was presented. Commissioner Haley made motion to approve and second by Commissioner Couts. Motion was approved by roll call vote. (Resolution and Roll Call included)

### PATIENT PROTECTION /AFFORDABLE CARE ACT (Board of Education)

Resolution number 072114074 resolution for the Robertson County Board of Education adopting the look back measurement safe harbor under the patient protection and affordable care act was presented. Commissioner Haley made motion to approve and second by Commissioner DiOrio. Motion was approved by roll call vote. (Resolution and Roll Call included)

### PATIENT PROTECTION /AFFORDABLE CARE ACT (County Government)

Resolution number 072114075 resolution for the Robertson County Government adopting the look back measurement safe harbor under the patient protection and affordable care act was presented. Commissioner Adcock made motion to approve and second by Commissioner Farmer. Motion was approved by roll call vote. (Resolution and Roll Call included)

### AMEND ROBERTSON COUNTY RURAL FIRE COVERAGE PLAN

Resolution number 072114076 resolution to amend Robertson County rural fire coverage plan was presented. Commissioner Moore made motion to approve and second by Commissioner Adcock. Motion was approved by roll call vote. (Resolution and Roll Call included)

## OLD BUSINESS

## NEW BUSINESS

Commissioner Haley made motion to have the public hearing for the budget and the August county commission meeting at the Courthouse and second by Commissioner Gray. Motion approved by voice vote.

## ELECTION OF NOTARIES

The following were elected to the office of Notary Public on motion of Commissioner Jones and second by Commissioner Baggett: Silvia Del Carmen Ayala, Stephanie Barzee, Sharon Kay Brant, Henry Garth Click, Robert J. Corcoron, Cheryl Roark Felts, Tamica Harrison, Staci Krantz, Cody M. McCarter, Cynthia C. Milam, Beverly K. Nicholson, Anthony Scott Reynolds, Leonora Satterfield, Suzanne L. Shelton and Henry Clay Sneed.

There being no further business, the meeting adjourned on motion by Commissioner Dorris and second by Commissioner Jackson. Motion approved by voice vote.

_____ _____

Howard R. Bradley, County Mayor Susan K. Atchley, County Clerk

Date and Time of New Session: 7_21_2014 7_03_11 PM

Beginning Roll Call for New Session:

| | | |
|---|---|---|
| Chair Bradley is | present | |
| Adcock is | present | |
| Baggett is | present | |
| Bowens is | present | |
| Brown is | | Absent |
| Bryant is | present | |
| Corbin is | present | |
| Couts is | present | |
| DiOrio is | present | |
| Dorris is | present | |
| Dugger is | present | |
| Eden is | | Absent |
| Farmer is | present | |
| Garner is | | Absent |
| Gray is | present | |
| Gregory is | present | |
| Haley is | present | |
| Jackson is | present | |
| Jones is | present | |
| Moore is | present | |
| Ray is | present | |
| Spears is | present | |
| Stubblefield is | | Absent |
| Vogle is | present | |
| Wilson is | present | |

Number of Voters PRESENT for Roll Call: 21
Number of Voters ABSENT for Roll Call: 4

State Form No. CT-0253
Revised Effective 1/1/14

# REPORT ON DEBT OBLIGATION

(Pursuant to Tennessee Code Annotated Section 9-21-151)

**1. Public Entity:**

Name: Robertson County, Tennessee

Address: Robertson County Courthouse, 501 Main Street, Room 108
Springfield, TN 37172

Debt Issue Name: General Obligation Refunding Bonds, Series 2014

If disclosing initially for a program, attach the form specified for updates, indicating the frequency required.

**2. Face Amount:** $ 4,730,000.00

Premium/Discount: $ 299,683.15

**3. Interest Cost:** 2.5062 % ☑ Tax-exempt ☐ Taxable

☑ TIC ☐ NIC

☐ Variable: Index _____ plus _____ basis points; or

☐ Variable: Remarketing Agent _____

☐ Other: _____

**4. Debt Obligation:**

☐ TRAN ☐ RAN ☐ CON

☐ BAN ☐ CRAN ☐ GAN

☑ Bond ☐ Loan Agreement ☐ Capital Lease

If any of the notes listed above are issued pursuant to Title 9, Chapter 21, enclose a copy of the executed note with the filing with the Office of State and Local Finance ("OSLF").

**5. Ratings:**

☐ Unrated

Moody's _____ Standard & Poor's AA Fitch _____

**6. Purpose:**

| | | BRIEF DESCRIPTION |
|---|---|---|
| ☐ General Government | % | |
| ☐ Education | % | |
| ☐ Utilities | % | |
| ☐ Other | % | |
| ☑ Refunding/Renewal | 100.00 % | Partial Refunding of Outstanding GO Bonds, Series 2005 |

**7. Security:**

☑ General Obligation ☐ General Obligation + Revenue/Tax

☐ Revenue ☐ Tax Increment Financing (TIF)

☐ Annual Appropriation (Capital Lease Only) ☐ Other (Describe): _____

**8. Type of Sale:**

☑ Competitive Public Sale ☐ Interfund Loan _____

☐ Negotiated Sale ☐ Loan Program _____

☐ Informal Bid

**9. Date:**

Dated Date: 06/19/2014 Issue/Closing Date: 06/19/2014

State Form No. CT-0253
Revised Effective 1/1/14

# REPORT ON DEBT OBLIGATION

(Pursuant to Tennessee Code Annotated Section 9-21-151)

## 10. Maturity Dates, Amounts and Interest Rates *:

| Year | Amount | Interest Rate | Year | Amount | Interest Rate |
|---|---|---|---|---|---|
| 04/01/2016 | $ 935,000.00 | 3.0000 % | | $ | % |
| 04/01/2023 | $ 1,220,000.00 | 4.0000 % | | $ | % |
| 04/01/2024 | $ 1,270,000.00 | 3.0000 % | | $ | % |
| 04/01/2025 | $ 1,305,000.00 | 3.0000 % | | $ | % |
| | $ | % | | $ | % |
| | $ | % | | $ | % |
| | $ | % | | $ | % |
| | $ | % | | $ | % |
| | $ | % | | $ | % |
| | $ | % | | $ | % |
| | $ | % | | $ | % |

If more space is needed, attach an additional sheet.

If (1) the debt has a final maturity of 31 or more years from the date of issuance, (2) principal repayment is delayed for two or more years, or (3) debt service payments are not level throughout the retirement period, then a cumulative repayment schedule (grouped in 5 year increments out to 30 years) including this and all other entity debt secured by the same source **MUST BE PREPARED AND ATTACHED.** For purposes of this form, debt secured by an ad valorem tax pledge and debt secured by a dual ad valorem tax and revenue pledge are secured by the same source. Also, debt secured by the same revenue stream, no matter what lien level, is considered secured by the same source.

* This section is not applicable to the Initial Report for a Borrowing Program.

## 11. Cost of Issuance and Professionals:

☐ No costs or professionals

| | AMOUNT (Round to nearest $) | FIRM NAME |
|---|---|---|
| Financial Advisor Fees | $ 22,500 | Stephens Inc. |
| Legal Fees | $ 0 | |
| Bond Counsel | $ 20,500 | Nelson Mullins Riley & Scarborough LLP |
| Issuer's Counsel | $ 0 | |
| Trustee's Counsel | $ 0 | |
| Bank Counsel | $ 0 | |
| Disclosure Counsel | $ 0 | |
| _____ | $ 0 | |
| Paying Agent Fees | $ 600 | U.S. Bank (Registration/Paying/Escrow Agent) |
| Registrar Fees | $ 0 | |
| Trustee Fees | $ 0 | |
| Remarketing Agent Fees | $ 0 | |
| Liquidity Fees | $ 0 | |
| Rating Agency Fees | $ 7,875 | S&P Credit Rating Fee |
| Credit Enhancement Fees | $ 0 | |
| Bank Closing Costs | $ 0 | |
| Underwriter's Discount 0.72 % | | |
| Take Down | $ 0 | |
| Management Fee | $ 0 | |
| Risk Premium | $ 0 | |
| Underwriter's Counsel | $ 0 | |
| Other expenses | $ 34,005 | Underwriter's Discount |
| Printing and Advertising Fees | $ 7,200 | Preliminary Official Statement & Final Official Statement |
| Issuer/Administrator Program Fees | $ 0 | |
| Real Estate Fees | $ 0 | |
| Sponsorship/Referral Fee | $ 0 | |
| Other Costs Verification Agent | $ 2,500 | Grant Thornton LLP |
| **TOTAL COSTS** | $ **95,180** | |

State Form No. CT-0253
Revised Effective 1/1/14

# REPORT ON DEBT OBLIGATION

(Pursuant to Tennessee Code Annotated Section 9-21-151)

## 12. Recurring Costs:

☑ No Recurring Costs

| | AMOUNT (Basis points/$) | FIRM NAME (If different from #11) |
|---|---|---|
| Remarketing Agent | | |
| Paying Agent / Registrar | | |
| Trustee | | |
| Liquidity / Credit Enhancement | | |
| Escrow Agent | | |
| Sponsorship / Program / Admin | | |
| Other | | |

## 13. Disclosure Document / Official Statement:

☐ None Prepared

☑ EMMA link http://emma.msrb.org/IssueView/IssueDetails.aspx?id=EP365056 or

☐ Copy attached

## 14. Continuing Disclosure Obligations:

Is there an existing continuing disclosure obligation related to the security for this debt? ☑ Yes ☐ No

Is there a continuing disclosure obligation agreement related to this debt? ☐ Yes ☐ No

If yes to either question, date that disclosure is due June 30 of each year

Name and title of person responsible for compliance Jody Stewart, Finance Director

## 15. Written Debt Management Policy:

Governing Body's approval date of the current version of the written debt management policy 11/21/2011

Is the debt obligation in compliance with and clearly authorized under the policy? ☑ Yes ☐ No

## 16. Written Derivative Management Policy:

☑ No derivative

Governing Body's approval date of the current version of the written derivative management policy

Date of Letter of Compliance for derivative

Is the derivative in compliance with and clearly authorized under the policy? ☐ Yes ☐ No

## 17. Submission of Report:

To the Governing Body: on 07/16/2014 and presented at public meeting held on 07/21/2014

Copy to Director to OSLF: on 07/22/2014 either by:

☐ Mail to: OR ☑ Email to:

505 Deaderick Street, Suite 1600
James K. Polk State Office Building
Nashville, TN 37243-1402

StateAndLocalFinance.PublicDebtForm@cot.tn.gov

## 18. Signatures:

| | AUTHORIZED REPRESENTATIVE | PREPARER |
|---|---|---|
| Name | | Brendi E. Kaplan |
| Title | County Mayor | Attorney |
| Firm | | Nelson Mullins Riley & Scarborough LLP |
| Email | hrbrad@robertsoncountytn.org | brendi.kaplan@nelsonmullins.com |
| Date | | 07/15/2014 |

**RESOLUTION NO. __072114073__**

**RESOLUTION TO DECLARE SURPLUS PROPERTY**

WHEREAS, Robertson County, Tennessee, is the owner of certain vehicles listed on the Attached Exhibit "A"; and

WHEREAS, these vehicles have been used by the Robertson County Animal Control Department, are no longer serviceable, and it is requested that the Robertson County Commission declare this property surplus as provided by Tennessee Code Annotated, and authorize the sale of said vehicles.

NOW, THEREFORE, BE IT RESOLVED by the Robertson County Commission, meeting in regular session this 21st day of July, 2014 that the vehicles above described, previously used by the Robertson County Animal Control Department, be declared to be surplus property, and the County Finance Director is hereby directed to execute a Bill of Sale or such other documents of transfer of title for said vehicles.

Passed this the 21st day of July 2014, to be effective on the date of its passage, the public welfare requiring it.

COUNTY COMMISSIONER

COUNTY MAYOR

ATTEST:

SUSAN K. ATCHLEY
County Clerk

EXHIBIT "A"

| Year | Make | Model | Vin# |
|---|---|---|---|
| 1999 | Ford | E350 Van | 1FDSE30F6XHC34652 |

Kevin Clinard, Director

Robertson County Animal Control

615-384-5611

Haley Requested a Motion at: 7_16_47 PM
Couts Seconded the Motion at: 7_16_47 PM

**RESOLUTION 072114073 RESOLUTION TO DECLARE SURPLUS PROPERTY (Animal Control)**

Time of Vote: 7_17_37 PM
Type of Vote is Custom: 13 YEA Votes Needed to Pass
Note: Abstain Votes are NOT counted.

| | | |
|---|---|---|
| Chair Bradley does not vote | | |
| Adcock voted: | Y | |
| Baggett voted: | Y | |
| Bowens voted: | Y | |
| Brown was | | Absent |
| Bryant voted: | Y | |
| Corbin voted: | Y | |
| Couts voted: | Y | |
| DiOrio voted: | Y | |
| Dorris voted: | Y | |
| Dugger voted: | Y | |
| Eden was | | Absent |
| Farmer voted: | Y | |
| Garner was | | Absent |
| Gray voted: | Y | |
| Gregory voted: | Y | |
| Haley voted: | Y | |
| Jackson voted: | Y | |
| Jones voted: | Y | |
| Moore voted: | Y | |
| Ray voted: | Y | |
| Spears voted: | Y | |
| Stubblefield was | | Absent |
| Vogle voted: | Y | |
| Wilson voted: | Y | |

Passed (20 Y - 0 N - 4 Absent)

**RESOLUTION NO.** 072114074

**RESOLUTION OF ROBERTSON COUNTY BOARD OF EDUCATION ADOPTING THE LOOK BACK MEASUREMENT SAFE HARBOR UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT**

**WHEREAS**, the Patient Protection and Affordable Care Act ("ACA") was enacted on March 23, 2010;

**WHEREAS**, ACA added Section 4980H Shared Responsibility for Employers Regarding Health Care Coverage to Title 26 of the United States Code, the Internal Revenue Code (Section 4980H);

**WHEREAS**, Section 4980H imposes an assessable payment on an applicable large employer when either it fails (1) to offer "substantially all" of its full-time employees (and their dependent children) the opportunity to enroll in minimum essential coverage or (2) offers full-time employees (and their dependents) coverage that is either not affordable or not minimum coverage and a full-time employee is certified to the employer as having received a subsidy for coverage through the exchange ("Assessable Payment");

**WHEREAS**, Robertson County Board of Education is considered an applicable large employer because it employed an average of at least 50 full-time equivalent employees on business days during the preceding calendar year;

**WHEREAS**, the Department of Treasury issued final regulations regarding Section 4980H, that permit Robertson County Board of Education to adopt a look-back measurement method safe harbor in order to determine the status of an employee as full-time for purposes of determining and calculating the Assessable Payment 26 CFR Parts 1, 54, and 301, 79 Fed. Reg. 8543 (Feb. 12, 2014);

**WHEREAS**, to determine look-back measurement period method for 2014, Robertson County Board of Education will use any transitional rules contained in these final regulations; and

**WHEREAS**, Robertson County Board of Education intends to adopt the provisions of the look-back measurement method safe harbor in order to determine the full-time status of variable hour employees for purposes of the Assessable Payment;

**NOW THEREFORE**, be it resolved by the Superintendent of Robertson County Board of Education as follows:

1) That all of the recitals set forth above are true and correct, and the Superintendent so finds and determines.

2) Robertson County Board of Education establishes the look-back measurement method with regard to all ongoing variable hour employees as follows:

    a) Robertson County Board of Education establishes a 6 month transitional standard measurement period for ongoing variable employees for 2014.

b) Starting with 2014, a transitional standard measurement period will begin on April 12th and end on October 11th.

c) For any standard measurement period starting after 2014, it shall be a 12 month period for ongoing variable hour employees.

d) Starting with 2014 a standard measurement period will begin on October 5th and end on October 4th.

e) The standard measurement period will be the period during which an ongoing variable hour employees hours are measured.

f) Robertson County Board of Education will establish an administrative period of 88 days.

g) For 2014, the administrative period associated with the transitional standard measurement period will begin on October 5th and end on December 31st.

h) For any administrative period starting after 2014, it shall begin each year on October 5th and end on December 31st.

i) Robertson County Board of Education will establish a 12 month standard stability period for ongoing variable hour employees.

j) Starting in 2015, the 12 month standard stability period for ongoing variable hour employees will begin each year on January 1st and end on December 31st.

k) If an ongoing variable hour employee's employment status changes before the end of a stability period, the change in status will be effective the earlier of the end of the stability period or 4 months after the change in status.

3) On the start date of a new employee, Robertson County Board of Education will make a determination as to whether that new employee is reasonably expected to be a full-time employee. If the new employee is reasonably expected to be a full-time employee and is not a variable hour employee, Robertson County Board of Education will offer minimum essential coverage to that employment after the completion of a waiting period.

4) If, based on the facts and circumstances at the start date of a new employee, Robertson County Board of Education is unable to determine that the employee is reasonably expected to be employed an average of at least thirty (30) hours per week over the initial measurement period, then the employee is considered a variable hour employee.

5) Robertson County Board of Education establishes the look-back measurement method with regard to new variable hour employees as follows:

   a. Robertson County Board of Education establishes a 12 month initial measurement period for each new employee.

   b. The initial measurement period will start the 1st of the month following date of hire/start date after the new employee's hire date, unless the hire date is the first

of a calendar month in which case the initial measurement period will start on that date.

c. The administrative period shall include all periods from hire date to the beginning of the initial measurement period and the day following the last day of the initial measurement period and shall end on the last day of the first calendar month beginning on or after the first anniversary of the employee's hire date.

d. Robertson County Board of Education establishes a 12 month stability period associated with the initial measurement period.

e. If the new variable hour employee does not complete the hours to be considered as a full-time employee during the initial measurement period, the stability period associated with the initial measurement period shall not exceed the remainder of the standard measurement period and associated administrative period.

6) A new variable hour employee will be measured during the first complete standard measurement period for which he/she is employed. This means that a new variable employee may be tested under an initial measurement period and at the same time be measured under the overlapping standard measurement period.

   a) If a variable hour employee measures as full-time during the initial measurement period, he/she will retain full-time status for the entire associated stability period (even if the variable hour employee does not qualify as full-time during the standard measurement period).

   b) If a variable hour employee does not complete the hours to be considered as a full-time employee during the initial measurement period, but qualifies as a full-time employee during the standard measurement period, the variable hour employee must be treated as full-time during the stability period associated with the standard measurement period (even if that means coverage must be offered before the end of the stability period associated with the initial measurement period).

7) When a variable hour employee is rehired after termination, upon return the employee will retain the status the employee had previously with respect to any stability period, except that an employee will be treated as a new employee:

   a) if the employee resumes employment after a period of at least 26 consecutive weeks with less than an hour of service; or

   b) if the period (measured in weeks) during which no services are performed is at least four consecutive weeks long and exceeds the number of weeks of that employee's period of employment immediately preceding the period during which the employee was not credited with any hours of service.

8) When a variable hour employee takes special unpaid leave (i.e. unpaid leave under the Family and Medical Leave Act of 1993, unpaid leave under the Uniformed Services Employment and Reemployment Rights Act of 1994, or unpaid leave on account of jury duty), to determine hours of service Robertson County Board of Education will exclude

any periods of special unpaid leave during the measurement period and apply that average for the entire measurement period.

9) If an ongoing or new variable hour employee is determined to be full-time during the measurement period, coverage will continue during the stability period no matter how many hours the employee competes during the stability period and the employee portion of the premium will be due monthly with a thirty (30) day grace period for payment.

10) If during any stability period, a variable hour employee fails to pay a premium during the 30 day period, any coverage will be terminated at the beginning of the month in which premiums were not received.

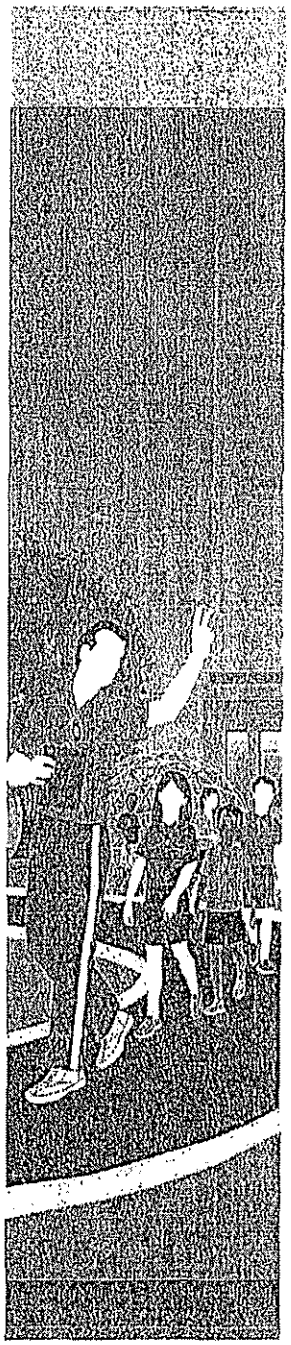
I, Susan K. Atchley Co. Clerk of Robertson County Board of Education, State of Tennessee, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Superintendent on the 7th day of July, 2014.

DATED: This 21st day of July, 2014.

FIVE POINTS
Healthier IT Benefit Plans
SIMPLE. SMART.

# Safe Harbor Resolution Questionnaire

If you would like Five Points to prepare a customized Safe Harbor Resolution for your organization, please take a moment to complete this short form. Once you have completed the form, please return it via e-mail to info@fivepointsict.com or fax to 615.791.7704.



Name of School System / District: Robertson County Board of Education

Do you have 50+ employees averaging 30+ hours per week? (Yes) No

Number of Months for Measurement Period (6 to 12 months): 6

Start date of the Measurement Period : April 12, 2014

Start date of the Measurement Period for New Hires (Select One):

(Date of Hire / Start Date)

1st of the Month following Date of Hire/ Start Date

Start date of the Administration Period: October 12, 2014

Number of days for the Administration Period, not to exceed 90: 81

Start date of the Stability Period: January 1, 2015

Number of Months for the Stability Period, equal to Measurement Period but not less Than 6 months: 12

Who will authorize the resolution? (Select One):

Board Signature Ready

(Superintendent Signature Ready)

Name and Title of authorized board member or superintendent to sign Safe Harbor Resolution :

James Mike Davis (Name) Superintendent (Title)

Should you have any questions or need anything at all, please feel free to contact us at info@fivepointsict.com or 800.435.5023 anytime.

PO Box 680325, Franklin, TN 37068 | ph: 800.435.5023 | fx: 615.791.7704
info@fivepointsict.com | www.fivepointsict.com

Haley Requested a Motion at: 7_18_38 PM
DiOrio Seconded the Motion at: 7_18_38 PM

RESOLUTION 072114074 RESOLUTION OF ROBERTSON COUNTY BOARD OF EDUCATION ADOPTING THE LOOK BACK MEASUREMENT SAFE HARBOR UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT

Type of Vote is Custom: 13 YEA Votes Needed to Pass
Note: Abstain Votes are NOT counted.

| | | |
|---|---|---|
| Chair Bradley does not vote | | |
| Adcock voted: | Y | |
| Baggett voted: | Y | |
| Bowens voted: | Y | |
| Brown was | | Absent |
| Bryant voted: | Y | |
| Corbin voted: | Y | |
| Couts voted: | Y | |
| DiOrio voted: | Y | |
| Dorris voted: | Y | |
| Dugger voted: | Y | |
| Eden was | | Absent |
| Farmer voted: | Y | |
| Garner was | | Absent |
| Gray voted: | Y | |
| Gregory voted: | Y | |
| Haley voted: | Y | |
| Jackson voted: | Y | |
| Jones voted: | Y | |
| Moore voted: | Y | |
| Ray voted: | Y | |
| Spears voted: | Y | |
| Stubblefield was | | Absent |
| Vogle voted: | Y | |
| Wilson voted: | Y | |

Passed (20 Y - 0 N - 4 Absent)

**RESOLUTION NO.** 072114075

**RESOLUTION OF ROBERTSON COUNTY GOVERNMENT ADOPTING THE LOOK BACK MEASUREMENT SAFE HARBOR UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT**

**WHEREAS**, the Patient Protection and Affordable Care Act ("ACA") was enacted on March 23, 2010;

**WHEREAS**, ACA added Section 4980H Shared Responsibility for Employers Regarding Health Care Coverage to Title 26 of the United States Code, the Internal Revenue Code (Section 4980H);

**WHEREAS**, Section 4980H imposes an assessable payment on an applicable large employer when either it fails (1) to offer "substantially all" of its full-time employees (and their dependent children) the opportunity to enroll in minimum essential coverage or (2) offers full-time employees (and their dependents) coverage that is either not affordable or not minimum coverage and a full-time employee is certified to the employer as having received a subsidy for coverage through the exchange ("Assessable Payment");

**WHEREAS**, Robertson County Government is considered an applicable large employer because it employed an average of at least 50 full-time equivalent employees on business days during the preceding calendar year;

**WHEREAS**, the Department of Treasury issued final regulations regarding Section 4980H, that permit Robertson County Government to adopt a look-back measurement method safe harbor in order to determine the status of an employee as full-time for purposes of determining and calculating the Assessable Payment 26 CFR Parts 1, 54, and 301, 79 Fed. Reg. 8543 (Feb. 12, 2014);

**WHEREAS**, to determine look-back measurement period method for 2014, Robertson County Government will use any transitional rules contained in these final regulations; and

**WHEREAS**, Robertson County Government intends to adopt the provisions of the look-back measurement method safe harbor in order to determine the full-time status of variable hour employees for purposes of the Assessable Payment;

**NOW THEREFORE**, be it resolved by the Finance Director of Robertson County Government as follows:

1) That all of the recitals set forth above are true and correct, and the Finance Director so finds and determines.

2) Robertson County Government establishes the look-back measurement method with regard to all ongoing variable hour employees as follows:

    a) Robertson County Government establishes a 12 month transitional standard measurement period for ongoing variable employees for 2014.

b) Starting with 2014, a transitional standard measurement period will begin on June 1, 2014 and end on May 31, 2015.

c) For any standard measurement period starting after 2014, it shall be a 12 month period for ongoing variable hour employees.

d) Starting with 2015 a standard measurement period will begin on June 1st and end on May 31st.

e) The standard measurement period will be the period during which an ongoing variable hour employees hours are measured.

f) Robertson County Government will establish an administrative period of 30 days.

g) For 2014, the administrative period associated with the transitional standard measurement period will begin on June 1st and end on June 31st.

h) For any administrative period starting after 2015, it shall begin each year on June 1st and end on June 30st.

i) Robertson County Government will establish a 12 month standard stability period for ongoing variable hour employees.

j) Starting in 2015, the 12 month standard stability period for ongoing variable hour employees will begin each year on July 1st and end on June 30th.

k) If an ongoing variable hour employee's employment status changes before the end of a stability period, the change in status will be effective the earlier of the end of the stability period or 4 months after the change in status.

3) On the start date of a new employee, Robertson County Government will make a determination as to whether that new employee is reasonably expected to be a full-time employee. If the new employee is reasonably expected to be a full-time employee and is not a variable hour employee, Robertson County Government will offer minimum essential coverage to that employment after the completion of a waiting period.

4) If, based on the facts and circumstances at the start date of a new employee, Robertson County Government is unable to determine that the employee is reasonably expected to be employed an average of at least thirty (30) hours per week over the initial measurement period, then the employee is considered a variable hour employee.

5) Robertson County Government establishes the look-back measurement method with regard to new variable hour employees as follows:

   a. Robertson County Government establishes a 12 month initial measurement period for each new employee.

   b. The initial measurement period will start the 1st of the month following date of hire/start date after the new employee's hire date, unless the hire date is the first

of a calendar month in which case the initial measurement period will start on that date.

c. The administrative period shall include all periods from hire date to the beginning of the initial measurement period and the day following the last day of the initial measurement period and shall end on the last day of the first calendar month beginning on or after the first anniversary of the employee's hire date.

d. Robertson County Government establishes a 12 month stability period associated with the initial measurement period.

e. If the new variable hour employee does not complete the hours to be considered as a full-time employee during the initial measurement period, the stability period associated with the initial measurement period shall not exceed the remainder of the standard measurement period and associated administrative period.

6) A new variable hour employee will be measured during the first complete standard measurement period for which he/she is employed. This means that a new variable employee may be tested under an initial measurement period and at the same time be measured under the overlapping standard measurement period.

   a) If a variable hour employee measures as full-time during the initial measurement period, he/she will retain full-time status for the entire associated stability period (even if the variable hour employee does not qualify as full-time during the standard measurement period).

   b) If a variable hour employee does not complete the hours to be considered as a full-time employee during the initial measurement period, but qualifies as a full-time employee during the standard measurement period, the variable hour employee must be treated as full-time during the stability period associated with the standard measurement period (even if that means coverage must be offered before the end of the stability period associated with the initial measurement period).

7) When a variable hour employee is rehired after termination, upon return the employee will retain the status the employee had previously with respect to any stability period, except that an employee will be treated as a new employee:

   a) if the employee resumes employment after a period of at least 13 consecutive weeks with less than an hour of service; or

   b) if the period (measured in weeks) during which no services are performed is at least four consecutive weeks long and exceeds the number of weeks of that employee's period of employment immediately preceding the period during which the employee was not credited with any hours of service.

8) When a variable hour employee takes special unpaid leave (i.e. unpaid leave under the Family and Medical Leave Act of 1993, unpaid leave under the Uniformed Services Employment and Reemployment Rights Act of 1994, or unpaid leave on account of jury duty), to determine hours of service Robertson County Government will exclude any

periods of special unpaid leave during the measurement period and apply that average for the entire measurement period.

9) If an ongoing or new variable hour employee is determined to be full-time during the measurement period, coverage will continue during the stability period no matter how many hours the employee competes during the stability period and the employee portion of the premium will be due monthly with a thirty (30) day grace period for payment.

10) If during any stability period, a variable hour employee fails to pay a premium during the 30 day period, any coverage will be terminated at the beginning of the month in which premiums were not received.

I, Susan K. Atchley County Clk of Robertson County Government, State of Tennessee, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Finance Director on the 8th day of July, 2014.

DATED: This 21 day of July, 2014.

FIVE POINTS
Healthier Benefit Plans
SIMPLE. SMART.

# Safe Harbor Resolution Questionnaire

If you would like Five Points to prepare a customized Safe Harbor Resolution for your organization, please take a moment to complete this short form. Once you have completed the form, please return it via e-mail to info@fivepointsict.com or fax to 615.791.7704.



Name of School System / District: Robertson County Government

Do you have 50+ employees averaging 30+ hours per week? (Yes) No

Number of Months for Measurement Period (6 to 12 months): 12

Start date of the Measurement Period : 06|01|2014

Start date of the Measurement Period for New Hires (Select One):

(Date of Hire / Start Date)

1st of the Month following Date of Hire/ Start Date

Start date of the Administration Period: 06|01|2015

Number of days for the Administration Period, not to exceed 90: 30

Start date of the Stability Period: 07|01|2015

Number of Months for the Stability Period, equal to Measurement Period but not less Than 6 months: 12

Who will authorize the resolution? (Select One):

Board Signature Ready

~~Superintendent~~ (Signature Ready)

Name and Title of authorized board member or superintendent to sign Safe Harbor Resolution :

Jody Stewart — Name

Finance Director — Title

Should you have any questions or need anything at all, please feel free to contact us at info@fivepointsict.com or 800.435.5023 anytime.

Adcock Requested a Motion at: 7_19_27 PM
Farmer Seconded the Motion at: 7_19_27 PM

RESOLUTION 072114075 RESOLUTION OF ROBERTSON COUNTY GOVERNMENT ADOPTING THE LOOK BACK MEASUREMENT SAFE HARBOR UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT

Time of Vote: 7_19_51 PM
Type of Vote is Custom: 13 YEA Votes Needed to Pass
Note: Abstain Votes are NOT counted.

| | | |
|---|---|---|
| Chair Bradley does not vote | | |
| Adcock voted: | Y | |
| Baggett voted: | Y | |
| Bowens voted: | Y | |
| Brown was | | Absent |
| Bryant voted: | Y | |
| Corbin voted: | Y | |
| Couts voted: | Y | |
| DiOrio voted: | Y | |
| Dorris voted: | Y | |
| Dugger voted: | Y | |
| Eden was | | Absent |
| Farmer voted: | Y | |
| Garner was | | Absent |
| Gray voted: | Y | |
| Gregory voted: | Y | |
| Haley voted: | Y | |
| Jackson voted: | Y | |
| Jones voted: | Y | |
| Moore voted: | Y | |
| Ray voted: | Y | |
| Spears voted: | Y | |
| Stubblefield was | | Absent |
| Vogle voted: | Y | |
| Wilson voted: | Y | |

Passed (20 Y - 0 N - 4 Absent)

**RESOLUTION NO.** 072114076

**RESOLUTION TO AMEND ROBERTSON COUNTY RURAL FIRE COVERAGE PLAN**

WHEREAS, there in existence as approved previously by the Robertson County Commission a rural fire coverage plan for those unincorporated areas of the County, with that plan including fire service offered by some municipalities operating outside their boundary and by volunteer fire departments; and

WHEREAS, effective July 1, 2014, the Robertson County Rescue Squad and Volunteer Fire Department have agreed they will not participate in the plan further, and there has been an agreement as approved by the Fire Committee that the prior Rescue Squad territory will be divided between the City of Adams Volunteer Fire Department and the North Robertson Fire and Rescue Department, with a copy of said revised coverage map so indicating attached as Exhibit "A" hereto;

NOW, THEREFORE, BE IT RESOLVED by the Robertson County Commission, meeting in regular session this the 21st day of July, 2014, hereby approves said change in coverage and the geographical area covered by these two Fire Department entities.

Passed this the 21st day of July, 2014, to be effective on the date of its passage, the public welfare requiring it.

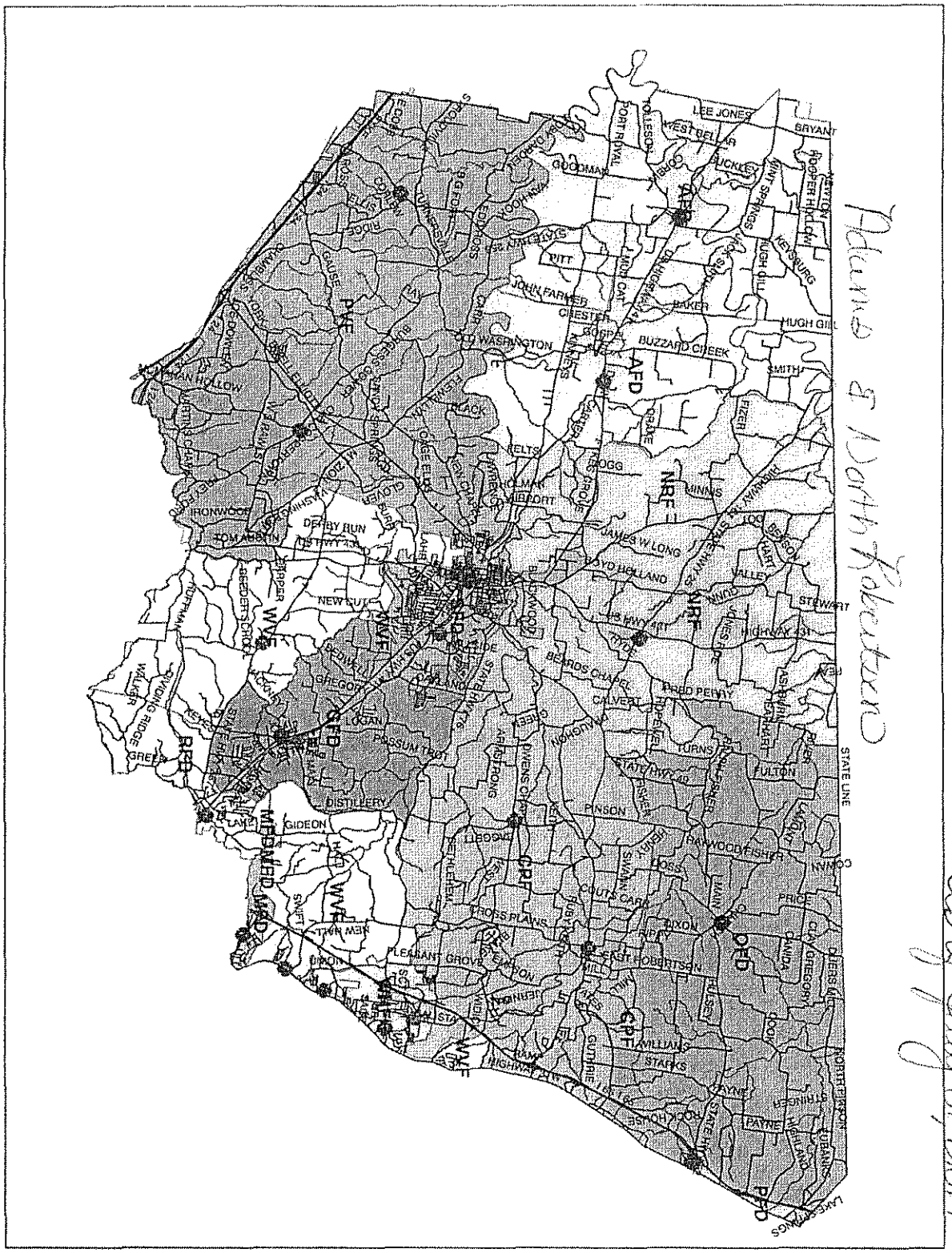
COUNTY COMMISSIONER

COUNTY MAYOR

ATTEST:

SUSAN K. ATCHLEY, County Clerk

# FIRE MAP 2014 - FOR REVIEW



Moore Requested a Motion at: 7_20_34 PM
Adcock Seconded the Motion at: 7_20_34 PM

RESOLUTION 072114076 RESOLUTION TO AMEND ROBERTSON COUNTY RURAL FIRE COVERAGE PLAN

Time of Vote: 7_26_42 PM
Type of Vote is Custom: 13 YEA Votes Needed to Pass
Note: Abstain Votes are NOT counted.

Chair Bradley does not vote

| | | |
|---|---|---|
| Adcock voted: | Y | |
| Baggett voted: | Y | |
| Bowens voted: | Y | |
| Brown was | | Absent |
| Bryant voted: | Y | |
| Corbin voted: | Y | |
| Couts voted: | Y | |
| DiOrio voted: | Y | |
| Dorris voted: | Y | |
| Dugger voted: | Y | |
| Eden was | | Absent |
| Farmer voted: | Y | |
| Garner was | | Absent |
| Gray voted: | Y | |
| Gregory voted: | Y | |
| Haley voted: | Y | |
| Jackson voted: | Y | |
| Jones voted: | Y | |
| Moore voted: | Y | |
| Ray voted: | Y | |
| Spears voted: | Y | |
| Stubblefield was | | Absent |
| Vogle voted: | Y | |
| Wilson voted: | Y | |

Passed (20 Y - 0 N - 4 Absent)