

**RESOLUTION 2013-12  
AMENDMENT TO THE CAFETERIA SECTION 125 PLAN FOR  
THE WHEATON PARK DISTRICT**

The undersigned, being all of the members of the Board of Directors of Wheaton Park District (the "Employer"), hereby adopt the following Resolution by unanimous consent and direct that this Consent Resolution be entered in the minute books of the Employer.

**WHEREAS**, the Employer previously adopted a Code Section 125 plan, also known as the Cafeteria Plan, (the "Plan");

**WHEREAS**, effective immediately, Internal Revenue Service Notice 2013-71 (the "Notice") modified the "use-or-lose" rule for health flexible spending arrangements (FSAs) to allow, at the plan sponsor's option, employees participating in health FSAs to carry over up to five hundred dollars (\$500.00) of unused amounts remaining at year-end; and

**WHEREAS**, effective January 1, 2013, the Employer desires to amend the Plan as set forth in the attached Amendment and Summary of Material Modifications to make changes to allow employees a carryover of up to \$500.00 to the flexible spending account, consistent with the requirements set forth in the Notice.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors has hereby reviewed the attached Amendment and Summary of Material Modifications and does hereby approve the adoption of the Amendment as set forth therein;

**BE IT FURTHER RESOLVED** that the officers of the Employer are authorized and directed to take any and all action as may be necessary to effectuate this Resolution.

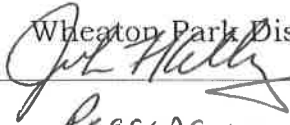
By <u>Luetkeheers</u>	Date <u>Dec 11, 2013</u>
By <u>Hodgkinson</u>	Date <u>Dec 11, 2013</u>
By <u>Mee</u>	Date <u>Dec 11 2013</u>
By <u>Morrill</u>	Date <u>Dec 11 2013</u>
By <u>Schobel</u>	Date <u>Dec 11 2013</u>
By <u>VanderSchaaf</u>	Date <u>Dec 11 2013</u>
By <u>Kelley</u>	Date <u>Dec 11 2013</u>

**RESOLUTION 2013-12  
AMENDMENT TO THE CAFETERIA SECTION 125 PLAN FOR  
THE WHEATON PARK DISTRICT**

THIS AMENDMENT TO THE WHEATON PARK DISTRICT CAFETERIA PLAN (the "Plan") is adopted by Wheaton Park District, effective as of the dates set forth herein.

**NOW, THEREFORE**, effective as set forth below, the Plan is amended as follows:

- A. Effective January 1, 2013, pursuant to Internal Revenue Service Notice 2013-71, the Plan is hereby amended to allow Participants to carry over up to five hundred dollars (\$500.00) of unused Health FSA amounts at the end of the Plan Year to their Health FSA balance for the subsequent Plan Year. For avoidance of doubt, the carryover of up to \$500.00 does not impact the subsequent maximum Health FSA Participant Salary Reduction amount set by the IRS.

Wheaton Park District  
By:   
Title: PRESIDENT

**RESOLUTION 2013-12**  
**SUMMARY OF MATERIAL MODIFICATIONS TO THE**  
**SECTION 125 PLAN**

*This document summarizes important changes to your [Section 125 Plan] (the "Plan"). If you have any questions regarding the changes outlined in this Summary of Material Modifications ("SMM"), you should contact [insert appropriate contact]. Keep a copy of this SMM with your Summary Plan Description for future reference.*

**Changes to "Use-or-Lose" Rule for Health Flexible Spending Arrangements**  
**("FSAs")**

Effective immediately, and for all future tax years after January 1, 2013 employees will be allowed to carry over up to \$500 of unused FSA amounts for qualified medical expenses incurred during the following year.