

BOARD OF EDUCATION OF JEFFERSON COUNTY, KENTUCKY

*Approving Amended and Restated
Board of Education of Jefferson County, Kentucky IRC Section 125 Cafeteria Plan*

WHEREAS, the Board of Education of Jefferson County, Kentucky (the “Board”) sponsors the Board of Education of Jefferson County, Kentucky IRC Section 125 Cafeteria Plan (the “Plan”);

WHEREAS, the Board originally established the Plan effective September 16, 1985 and amended and restated the Plan in 1989, 2000, 2002, 2005, 2006, 2007, 2010, and 2011 to update the Plan and to comply with changes in the law; and

WHEREAS, the Board reserved the right to amend the Plan at any time and in its discretion; and

WHEREAS, the Board now hereby desires to again amend and restate the Plan to update the Plan and comply with changes in the law.

NOW, THEREFORE, BE IT RESOLVED, the Plan is hereby amended and restated, effective January 1, 2017, in substantially the form attached to these Resolutions; and

FURTHER RESOLVED, the appropriate individuals are authorized, empowered, and directed in the name and on behalf of the Board, to take or cause to be taken any and all such further actions, to execute and deliver or cause to be executed and delivered all such instruments and documents (including any amendments to the Plan that may be required by the IRS to maintain its qualified status), to incur and pay all such fees and expenses, and to engage such persons as they, in their judgment, determine to be necessary, appropriate, or desirable to effectuate these Resolutions.

CERTIFICATE OF SECRETARY

I, Dr. Donna M. Hargens, Secretary of the Board of Education of Jefferson County, Kentucky, certify the Board adopted the foregoing Resolutions on the 14th day of December, 2016.

**BOARD OF EDUCATION OF
JEFFERSON COUNTY, KENTUCKY**

Board Secretary