

**RESOLUTION NO. 14-11**

**RESOLUTION OF MORAGA-ORINDA FIRE DISTRICT  
APPROVING THE AMENDMENT AND RESTATEMENT TO THE FLEXIBLE  
BENEFITS PLAN OF THE MORAGA-ORINDA FIRE DISTRICT**

WHEREAS, the Moraga-Orinda Fire District (“District”) maintains a Cafeteria Plan including a Health Flexible Spending Account and Dependent Care Flexible Spending Account (the “Flexible Benefits Plan” or the “Plan”) pursuant to Section 125 of the Internal Revenue Code; and

WHEREAS, the District contracts with Benefits Administration Corporation to administer the District’s Flexible Benefits Plan; and

WHEREAS, Benefits Administration Corporation has informed the District of the need to amend and restate the Flexible Benefits Plan documentation to maintain compliance with current laws.

THEREFORE, BE IT RESOLVED THAT the Board of Directors hereby approves and adopts the amendment and restatement of the Flexible Benefits Plan, and the Administrative Services Director, or designee, is hereby authorized and directed to execute and deliver the Plan to the Plan Administrator in one or more counterparts.

PASSED, APPROVED and ADOPTED this 16th day of July, 2014 at a regular meeting of the District Board of Directors held on July 16, 2014, at 1500 Saint Mary’s Road, Moraga, California 94556, on motion made by Director Evans , seconded by Director Anderson , and duly carried with the following vote.

AYES: Directors Anderson, Evans, Famulener, Weil and President Wyro

NOES: None

ABSENT: None

ABSTAIN: None

Dated: July 16, 2014



John Wyro, President  
Board of Directors

ATTEST:



Grace Santos, Clerk to the Board