

RESOLUTION NO. 2022-295

A RESOLUTION OF THE MENDOCINO CITY COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS APPROVING THE ADOPTION OF THE MENDOCINO CITY COMMUNITY SERVICES DISTRICT SECTION 125 BENEFITS PLAN (ALSO KNOWN AS THE SIMPLE CAFETERIA PREMIUM ONLY PLAN)

WHEREAS, a Section 125 Simple Benefit Plan is a mechanism through which an employer can offer its employees certain pre-tax benefits;

WHEREAS, the Mendocino City Community Services District ("District") deems it to be in the best interests of the employees to commence the operation of a simple cafeteria plan under Section 125 of the Internal Revenue Code;

WHEREAS, the District desires to offer employees certain cafeteria-style benefits on a pre-tax basis and desires to adopt a Section 125 Simple Cafeteria Premium Only Plan (the "Plan") document to take effect September 1, 2022 that reflects the plan design and complies with the legal requirements;

WHEREAS, the District pays 100% of medical plan premiums for those who enroll in District offered coverage;

WHEREAS, the District intends to offer cash-in-lieu to all employees who do not enroll in District offered coverage;

WHEREAS, the District's Board of Directors ("Board") desires to delegate the District's Superintendent, or designee, to execute the Plan on behalf of the District and to approve the adoption of any future Plan document amendments that contain only non-substantive or administrative changes;

WHEREAS, the Board reserves the authority to establish future benefit amounts via Board Resolution, pursuant to Section 6.2 of the Plan; and

WHEREAS, the Board determines that adoption of this Resolution is in the District's interest.

NOW, THEREFORE, IT BE RESOLVED that the Board of Directors of the Mendocino City Community Services District hereby adopts the Mendocino City Community Services District Section 125 Simple Cafeteria Premium Only Plan, attached hereto as Exhibit "A," effective September 1, 2022, for the 2022 plan year and subsequent plan years.


BE IT FURTHER RESOLVED that the Board of Directors of the Mendocino City Community Services District hereby authorizes the District's Superintendent, or designee, to duly execute the Plan on behalf of the District and to approve the adoption of any future Plan document amendments that contain only non-substantive or administrative changes.

ROLL CALL VOTE: AYES: 5
NOES: 0

APPROVED AND ADOPTED this August 29, 2022


Dennak Murphy
President, Board of Directors
MENDOCINO CITY COMMUNITY SERVICES DISTRICT

ATTEST:


Katie Bates
District Secretary
MENDOCINO CITY COMMUNITY SERVICES DISTRICT