

**RESOLUTION OF THE COUNTY OF POLK BOARD OF DIRECTORS FOR THE ADOPTION OF
THE COUNTY OF POLK CAFETERIA PLAN**

On this date, the COUNTY OF POLK Board of Directors did meet to discuss the implementation of COUNTY OF POLK Flexible Benefits Plan to be effective, October 01 2013. Let it be known that the following resolutions were duly adopted by the COUNTY OF POLK Board of Directors and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the form of Cafeteria Plan, as authorized under Section 125 of the Internal Revenue Code of 1986, presented to this meeting is hereby adopted and approved and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Plan Administrator one or more copies of the Plan.

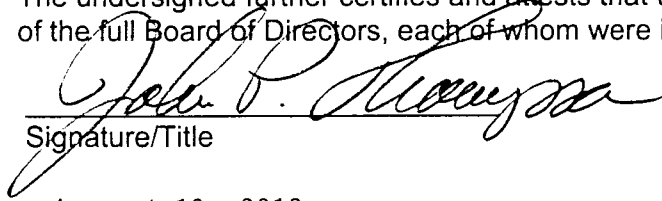
RESOLVED, that the Plan Year shall be for a period beginning on October 01 2013 and ending September 30 2014.

RESOLVED, that the Employer shall contribute to the Plan amounts sufficient to meet its obligation under the Cafeteria Plan, in accordance with the terms of the Plan Document and shall notify the Plan Administrator to which periods said contributions shall be applied.

RESOLVED, that the proper officers of the Employer shall act as soon as possible to notify employees of the adoption of the Cafeteria Plan by delivering to each Employee a copy of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned certifies that attached hereto as Exhibits A and B respectively are true copies of the Plan Document, and Summary Plan Description for COUNTY OF POLK's Flexible Benefits Plan approved and adopted in the foregoing resolutions.

The undersigned further certifies and attests that the above resolutions were made with the consent of the full Board of Directors, each of whom were in attendance on this date:


Signature/Title

August 13, 2013
Date