

**RESOLUTION NO. 23-1060**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF JOSHUA BASIN WATER DISTRICT AUTHORIZING ADOPTION AND EXECUTION OF THE DISTRICT'S SECTION 125 PLAN AND FLEXIBLE SPENDING ACCOUNT**

**WHEREAS**, the District offers a Section 125 Plan and Flexible Spending Account as an employee benefit; and

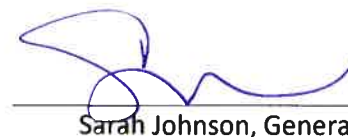
**WHEREAS**, it is required that the Section 125 Plan and Flexible Spending Account be adopted and authorized by the Board of Directors;

**NOW, THEREFORE, BE IT RESOLVED**, that the Section 125 Plan and Flexible Spending Account be adopted and approved in the form attached hereto;

**FURTHER RESOLVED**, the Joshua Basin Water District Board of Directors does hereby authorize the General Manager to execute an Adoption Agreement setting forth the terms and conditions of the plan on behalf of the District and to take all actions and execute and deliver such documents as necessary and to cause to be prepared and filed such reports documents or other information as may be required under applicable law.

**Approved and Adopted** this 6th day of December 2023 in Joshua Tree, California

  
Thomas Floen, President

  
Sarah Johnson, General Manager