

RESOLUTION 94-3

OF THE

SOUTHWEST KANSAS GROUNDWATER MANAGEMENT DISTRICT

WHEREAS, the Directors desire to provide its eligible employees a Flexible Benefits Plan a.k.a. Cafeteria Plan (as previously referenced) which is qualified under Section 125 of the Internal Revenue Code; and

WHEREAS, the Directors further desire to provide its eligible employees a Medical Reimbursement Plan (as previously referenced) which is qualified under Section 105(b) of the Internal Revenue Code; and

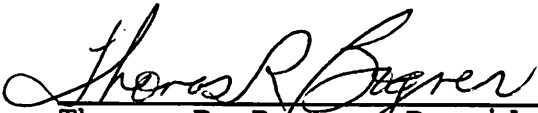
WHEREAS, the Directors further desire to provide its eligible employees a Dependant Care Assistance Plan (as previously referenced) which is qualified under Section 129 of the Internal Revenue Code; and

WHEREAS, the Directors elect to administratively provide the aforementioned plans through services of Security Benefit Life Insurance Company, and its representative Ogden Financial Services, Inc.; then

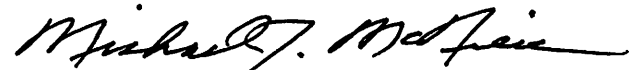
THEREFORE, be it resolved by the Board of Directors of the Southwest Kansas Groundwater Management District that the plans proposed herein be adopted for the period April 1, 1994 to December 31, 1994; and for the period January 1 to December 31 (fiscal period of record) for all subsequent years thereafter; and shall continue in such regard indefinitely unless subsequently amended; and

FURTHER, that the Executive Director and officers of the Board be authorized to execute such plans on behalf of the Directors and its eligible employees.

Adopted this 9th day of March, 1994.



Thomas R. Bogner, President



Michael J. McNiece, Secretary