Board of Education Special Meeting
Wednesday, August 26, 2026 6:30 PM
Fillmore Central High School
1410 L Street
Geneva, NE 68361-1599

1. **Call to Order**
2. **Recognize Open Meetings Laws and location of the poster**
3. **Roll Call**
4. **Declaration of Legal Meeting/Excuse Absences**
   - 4.1. Declaration of Legal Meeting
   - 4.2. Excuse Absences
5. **Public Comment**
6. **Action Items**
   - 6.1. Resolution for the Districts Benefit Plan Document and Summary Plan Description
7. **Discussion Items**
   - 7.1. Budget Workshop - Discussion on the 2026-2027 School Year Budget
   - 7.2. Next Meeting: Regular Meeting September 14, 2026 at 6:20 PM
8. **Adjourn meeting**

Dependent Care Account Increase - Optional Amendment

As an employer, you have the option to adopt the following amendment. This requires an updated plan document, if the plan document is amended, it will be provided at no additional cost. If you have further questions, please do not hesitate to reach out to your relationship manager.

Dependent Care FSA Increase - The annual limit for dependent care assistance plans will be increased from $5,000 to $7,500 (from $2,500 to $3,750 for married filing single) effective for plans beginning on or after January 1, 2026.

Check this box to adopt:

- [X] Adopt $7,500 DCA limit increase
- [ ] Increase to $_____ (if you want to allow a maximum election higher than the current $5,000, but lower than the $7,500 IRS maximum.)

Plan amendments must be requested by the end of your current plan year, to be effective for the new plan year. For example, to amend the plan year beginning January 1, 2026, the request to amend must be received by Omnify by December 31, 2025.

Company name: Fillmore Central Public Schools

Printed name: Josh Cumpston

Signature: [signature]

Date: 7-9-2026

CERTIFICATE OF RESOLUTION

The undersigned authorized representative of **Fillmore County School District** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on _____, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended and restated Welfare Benefit Plan, effective September 01, 2026, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Plan Administrator of said Plan one or more counterparts of the Plan.

RESOLVED, that the Plan Administrator shall be instructed to take such actions that the Plan Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

RESOLVED, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of Fillmore County School District's Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

Company: Fillmore County School District

Signature: _____

Printed Name: _____

Title: _____

Date: _____