

**RESOLUTION AUTHORIZING RESTATEMENT OF
403(b) RETIREMENT PLAN DOCUMENT**

WHEREAS, the Board of Education of Lisle Community Unit School District 202, DuPage County, Illinois (the “Board”) has maintained a 403(b) retirement plan for the benefit of eligible employees since January 1, 2009 (the “Plan”); and

WHEREAS, the Internal Revenue Service requires that all pre-approved 403(b) plans be periodically restated to incorporate legislative and regulatory changes and to continue to qualify for reliance on the IRS’s approval of the Plan’s form, and has established December 31, 2026 as the deadline for adopting this required restatement, known as “Cycle 2”; and

WHEREAS, U.S. OMNI & TSACG Compliance Services, the Plan’s third-party administrator, has prepared a restated Adoption Agreement, Basic Plan Document, and accompanying IRS Opinion Letter reflecting the required updates, and the Administration has reviewed these documents and confirmed that they are consistent with the Plan’s current operation;

NOW, THEREFORE, BE IT RESOLVED by the Board:

1. The Board hereby adopts the Lisle Community Unit School District 202 403(b) Retirement Plan Document, as restated, effective January 1, 2026, as a complete restatement of the prior Plan.
2. The Board authorizes the Director of Finance, or any other person designated by the Board, to execute the restated Plan document and to take any other actions necessary to implement the adoption of the Plan restatement.
3. The District shall maintain a copy of the restated Plan document, as approved by the Board, together with a copy of the prior Plan document, in its files.

Member _____ moved adoption of the Resolution, and Member _____ seconded it. Upon roll call vote, the members voted as follows:

AYES: _____

NAYS: _____

ABSENT: _____

Adopted this 28th day of September 2026.

BOARD OF EDUCATION OF LISLE COMMUNITY UNIT SCHOOL DISTRICT NO.
202, DUPAGE COUNTY, ILLINOIS

President

ATTEST:

Secretary