

**Vicksburg Community Schools
Section 125 Cafeteria Plan
ADOPTION AGREEMENT**

Effective Date: 01/01/2011

Item I: Adoption

The Employer hereby establishes a Qualified "Cafeteria Plan" as set forth pursuant to Section 125 of the Internal Revenue Code. The Benefit Package Options listed in Item V below have been incorporated into this Plan by reference. Nothing in this Adoption Agreement shall be intended to override the terms of the Plan Document to which this Adoption Agreement is attached.

Item II: Employer Organization

Name of Organization: Vicksburg Community Schools
Federal Employer ID Number: 38-6001957
Address: 301 S. Kalamazoo
City, State, Zip: Vicksburg, MI 49097
Form of Organization: Non-Profit
Organized in the state of: MI
Employer Affiliates:

Item III: Plan Elections

Plan Information

Plan No.: 501
Plan Name: Vicksburg Community Schools Cafeteria Plan
Original Effective Date: 02/01/1996
Plan Year Runs*: 10/01 - 09/30
Plan Restated and Amended: 01/01/2011

*This Plan is designed to run on a 12-month plan year period as stated above. A Short Plan Year may occur when the Plan is first established, when the plan year period changes, or at the termination of a Plan.

Plan Administrator: Vicksburg Community Schools

Plan Service Provider: BASIC
Street Address: 9246 Portage Industrial Drive
City, State, Zip: Portage, MI 49024
Phone: (888) 472-0777