



NOTICE AND AGENDA OF REGULAR MEETING

Pursuant to the Oklahoma Open Meeting Act (25 O.S. Sec. 301, et seq.), notice is hereby given that the Board of County Commissioners, Pittsburg County, will hold a regular meeting as follows

FILED

MAY 22 2026
TIME 8:28 AM
HOPE TRAMMELL, COUNTY CLERK
PITTSBURG COUNTY
BY _____ DEPUTY

DATE: May 26, 2026
TIME: 9:00 A.M.
PLACE: COUNTY COMMISSIONERS CONFERENCE ROOM
PITTSBURG COUNTY COURTHOUSE
115 EAST CARL ALBERT PARKWAY, ROOM 100B
MCALESTER, OKLAHOMA

CONSIDERATION, DISCUSSION AND POSSIBLE ACTION TO BE TAKEN ON THE FOLLOWING LISTED ITEMS ON THE AGENDA

AGENDA

1. CALL MEETING TO ORDER
2. ROLL CALL:

ROSS SELMAN	-	CHAIRMAN
MIKE HAYNES	-	VICE-CHAIRMAN
CHARLIE ROGERS	-	MEMBER
3. APPROVAL OF AGENDA
4. APPROVE/DISAPPROVE MEETING MINUTES
 - A. Regular Meeting from May 18, 2026
 - B. Special Meeting from May 21, 2026
5. RECOGNITION OF GUESTS/PUBLIC COMMENTS

PERSONS ADDRESSING THE BOARD SHOULD STATE THEIR NAME AND ADDRESS FOR THE RECORD AND WILL BE LIMITED IN DURATION TO THREE (3) MINUTES. COMMENTS ARE LIMITED TO ITEMS ON THE AGENDA. ANY COMMENTS BY THE PUBLIC ON ITEMS NOT ON THE AGENDA CANNOT BE ACKNOWLEDGED OR DISCUSSED BUT CAN BE PLACED ON AN UPCOMING AGENDA FOR DISCUSSION AND POSSIBLE ACTION.
6. OFFICIALS - DEPARTMENT REPORT
 - A. COUNTY CLERK
 - i. Letter appointing First Deputy- Treasurer
7. FISCAL TRANSACTIONS
 - A. Claims and Purchase Orders
 - B. Transfers
 - C. Monthly Reports
 - D. Blanket Purchase Orders
 - E. Payroll

8. UNFINISHED BUSINESS

- A. Discussion Consideration and Take Action to Approve County Detention Services Agreement between the City of McAlester and the Pittsburg County Criminal Justice Center

9. GRANTS

None.

10. AGENDA ITEMS

- A. Discussion, Consideration and take action to verbally approve Section 125 Flexible Benefit Plan Adoption Agreement for County Employees health insurance for Fiscal Year 2026-2027
- B. Discussion, Consideration and take action to approve Agreement Number 612055, Lease with Purchase Option for Road Machinery or Equipment between the Oklahoma Department of Transportation and Pittsburg County – District 2
- C. Discussion, Consideration and take action to approve Form 324A in the amount of \$86,043.36 for skid steer loader, paid for through the Oklahoma Department of Transportation County Road Machinery and Equipment Revolving Fund, part of lease number 612055- District 2
- D. Resolution 26-265 removing and appointing requisitioning and receiving officers – Treasurer
- E. Resolution 26-266 to cancel purchase order(s)- District 1
- F. Resolution 26-267 to cancel purchase order(s)- Expo
- G. Resolution 26-268 to cancel purchase order(s)- Pittsburg Fire Department
- H. Resolution 26-269 to cancel purchase order(s)- Asphalt Plant
- I. Resolution 26-270 to cancel purchase order(s)- BOCC
- J. Resolution 26-271 to cancel purchase order(s)- Bugtussle Fire Department

11. ROAD CROSSING PERMITS

None.

12. NEW BUSINESS

CONSIDERATION AND POSSIBLE ACTION WITH RESPECT TO ANY OTHER MATTERS NOT KNOWN ABOUT OR WHICH COULD NOT HAVE BEEN FORESEEN PRIOR TO THE POSTING OF THIS AGENDA.

13. 10:00 A.M. – PUBLIC HEARINGS

None.

14. 10:00 A.M. – BID OPENINGS

None.

15. RECESS/ADJOURNMENT



Commissioner's Assistant

**PITTSBURG COUNTY COMMISSIONER
MAY 26, 2026
MEETING MINUTES**

The Board of County Commissioners, Pittsburg County, met in regular session on May 26, 2026 at 9:00 A.M., Meeting held in the County Commissioners Conference Room, after proper notice and agenda were posted indicating time and date. Agenda was posted at 8:28 A.M., May 22, 2026.

1. CALL MEETING TO ORDER: The meeting was called to order by Vice-Chairman Haynes.

2. ROLL CALL: Roll was called.

Ross Selman	Absent
Mike Haynes	Present
Charlie Rogers	Present

3. APPROVAL OF AGENDA: Rogers made a motion to approve the agenda; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

4. APPROVE/DISAPPROVE MINUTES FROM:

A. REGULAR MEETING MAY 18, 2026: The minutes from the previous meeting, May 18, 2026 regular meeting were read. Rogers made a motion to approve the minutes; seconded by Haynes.

AYE: Mike Hayens
Charlie Rogers

NAY: None.

Motion Passed.

B. SPECIAL MEETING MAY 21, 2026: The minutes from the previous meeting, May 21, 2026 special meeting were read. Rogers made a motion to approve the minutes; seconded by Haynes.

AYE: Mike Hayens
Charlie Rogers

NAY: None.

Motion Passed.

5. RECOGNITION OF GUESTS/PUBLIC COMMENTS: None.

6. OFFICIALS – DEPARTMENT REPORTS:

A. COUNTY CLERK:

i. LETTER APPOINTING FIRST DEPUTY - TREASURER: Haynes read the letter appointing Kelsey Mitchell as first deputy.

7. FISCAL TRANSACTIONS:

A. CLAIMS AND PURCHASE ORDERS: Rogers made a motion to approve the purchase orders for payment after review and signature; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

B. TRANSFERS: Rogers made a motion to approve all transfers; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

C. MONTHLY REPORTS: None.

D. BLANKET PURCHASE ORDERS:

DEPT	PO	AMOUNT	VENDOR
Jail	10217	\$2,500.00	Jamesco
Jail	10218	\$2,500.00	Comdata
Jail	10219	\$1,000.00	Ben E Keith
District 1	10220	\$1,500.00	T&W Tire
District 1	10221	\$ 500.00	P&K Equipment
District 1	10222	\$ 500.00	O'Reilly's
District 1	10223	\$1,000.00	Kiamichi Automotive
Jail	10224	\$2,000.00	Dr. Christopher Beene

Rogers made a motion to approve the blanket purchase orders; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

E. PAYROLL: Haynes made a motion to approve the month-end payroll; seconded by Rogers.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

8. UNFINISHED BUSINESS:

A. DISCUSSION, CONSIDERATION AND TAKE ACTION TO APPROVE COUNTY DETENTION SERVICES AGREEMENT BETWEEN THE CITY OF MCALESTER AND THE PITTSBURG COUNTY CRIMINAL JUSTICE CENTER: Frankie stated that the agreement is to included the new incarceration rate. Rogers made a motion to approve the agreement; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

9. GRANTS: None.

10. AGENDA ITEMS:

A. DISCUSSION, CONSIDERATION AND TAKE ACTION TO VERBALLY APPROVE SECTION 125 FLEXIBLE BENEFIT PLAN ADOPTION AGREEMENT FOR COUNTY EMPLOYEES' HEALTH INSURANCE FOR FISCAL YEAR 2026-2027: Trammell explained the agreement is to renew American Fidelity to be our plan sponsor. Haynes made a motion to approve the agreement; seconded by Rogers.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

B. DISCUSSION, CONSIDERATION AND TAKE ACTION TO APPROVE AGREEMENT NUMBER 612055, LEASE WITH PURCHASE OPTION FOR ROAD MACHINERY OR EQUIPMENT BETWEEN THE OKLAHOMA DEPARTMENT OF TRANSPORTATION AND PITTSBURG COUNTY – DISTRICT 2: Haynes stated that the agreement is for a skid steer. Rogers stated that the agreement is in the amount of \$86,043.36. Haynes made a motion to approve the agreement; seconded by Rogers.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

C. DISCUSSION, CONSIDERATION AND TAKE ACTION TO APPROVE FORM 324A IN THE AMOUNT OF \$86,043.36 FOR SKID STEER LOADER, PAID FOR THROUGH THE OKLAHOMA DEPARTMENT OF TRANSPORTATION COUNTY ROAD MACHINERY AND EQUIPMENT REVOLVING FUND, PART OF LEASE NUMBER 612055 – DISTRICT 2: Rogers made a motion to approve the 324A claim form; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

D. RESOLUTION 26-265 REMOVING AND APPOINTING REQUISITIONING AND RECEIVING OFFICERS – TREASURER: Haynes read the resolution. Rogers made a motion to approve the resolution; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

E. RESOLUTION 26-266 TO CANCEL PURCHASE ORDER(S) – DISTRICT 1: Haynes read the resolution stating purchase orders 8139, 8892 and 9079. Rogers made a motion to cancel the purchase orders; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

F. RESOLUTION 26-267 TO CANCEL PURCHASE ORDER(S) – EXPO: Haynes read the resolution stating purchase orders 1168, 1183, 1971, 2040, 3089, 3156, 3608, 3848, 4002, 4712, 4723, 4755, 4764, 570, 5722, 5727, 6588, 7502 and 7844. Rogers made a motion to cancel the purchase orders; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

G. RESOLUTION 23-268 TO CANCEL PURCHASE ORDER(S) – PITTSBURG FIRE DEPARTMENT: Haynes read the resolution stating purchase orders 147, 5352 and 8818. Haynes made a motion to cancel the purchase orders; seconded by Rogers.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

H. RESOLUTION 26-269 TO CANCEL PURCHASE ORDER(S) – ASPHALT PLANT: Haynes read the resolution stating purchase orders 1117, 1118, 1125, 3147, 4729, 5714, 6613, 6618, 7516 and 7877. Rogers made a motion to cancel the purchase orders; seconded by Haynes.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

I. RESOLUTION 26-270 TO CANCEL PURCHASE ORDER(S) BOCC: Haynes read the resolution stating purchases orders 1880 and 6035. Haynes made a motion to cancel the purchase orders; seconded by Rogers.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

J. RESOLUTION 26-271 TO CANCEL PURCHASE ORDER(S) – BUGTUSSLE FIRE DEPARTMENT: Haynes read the resolution stating purchases order 631. Haynes made a motion to cancel the purchase order; seconded by Rogers.

AYE: Mike Haynes
Charlie Rogers

NAY: None.

Motion Passed.

Purchase Orders By Account

Fiscal Year : 2025-2026
Date Range: 05/26/2026 to 05/26/2026

PO	Warrant No.	Vendor Name	Purpose	Amount
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Animal Shelter

1316-1-8020-2005 / ANIMAL SHELTER MAINTENANCE & OPERATIONS

009733	000584	ZOETIS US LLC	VACCINES	\$ 2,484.75
009757	000585	BRIGGS PRINTING	RECEIPT BOOKS	\$ 255.00
010039	000586	MILLER OFFICE EQUIPMENT	COPY OVERAGES	\$ 42.15
010129	000587	CENTER, EWELL	VET SERVICES	\$ 700.00
010130	000588	TREVIPAY-WALMART	DOG AND CAT FOOD ETC	\$ 291.13
			Total:	\$ 3,773.03

Assr Rev Fee

1204-1-1600-2005 / ASSESSORS VIS. REVOLING FUND

009972	000003	COUNTY RECORDS INC	PLAT BOOKS	\$ 189.00
			Total:	\$ 189.00

Econ Dev Trust

7603-4-0500-2005 / EDA EXPO M&o

009619	000607	ALDERSON REGIONAL LANDFILL	LANDFILL CHARGES	\$ 297.86
010064	000608	AMAZON CAPITAL SERVICES INC.	STORAGE RACKS	\$ 307.78
010117	000609	ACC BUSINESS	MONTHLY INTERNET SE	\$ 616.78
010118	000610	AMAZON CAPITAL SERVICES INC.	BACKDROP CURTAINS	\$ 217.00
			Total:	\$ 1,439.42

7603-4-0500-2040 / EXPO RENTAL & LEASES

010104	000611	PITTSBURG COUNTY REPUBLICAN CO	SECURITY DEPOSIT RET	\$ 300.00
			Total:	\$ 300.00

General

0001-1-0100-2005 / DISTRICT ATTORNEY M&O

009235	003944	OKLAHOMA BAR ASSOCIATION	PUBLICATION	\$ 332.50
			Total:	\$ 332.50

0001-1-0800-1310 / COMMISSIONERS TRAVEL

010161	003945	SELMAN, WILLIAM R.	TRAVEL	\$ 120.00
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General

0001-1-0800-1310 / COMMISSIONERS TRAVEL

Total: \$ 120.00

0001-1-0800-2005 / COMMISSIONERS M&O

006036	003946	OSU-CTP	TRAINING	\$ 80.00
010132	003947	MILLER OFFICE EQUIPMENT	COPY OVERAGE	\$ 13.65

Total: \$ 93.65

0001-1-1000-2005 / COUNTY CLERK M&O

010085	003948	MILLER OFFICE EQUIPMENT	COPY OVERAGE	\$ 194.99
010086	003949	MILLER OFFICE EQUIPMENT	COPIER MAINTENANCE	\$ 168.71

Total: \$ 363.70

0001-1-1700-2005 / REVAL. M&O

010107	003950	CANON FINANCIAL SERVICES	COPIER LEASE	\$ 210.00
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Total: \$ 210.00

0001-1-1700-2020 / REVAL/CONTRACT

010172	003951	PARRETT, CAROL	VISUAL INSPECTION	\$ 864.00
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Total: \$ 864.00

0001-1-2000-2011 / MEDICAL-INMATE

009990	003952	AMAZON CAPITAL SERVICES INC.	MEDICAL SUPPLIES	\$ 194.90
010151	003953	MCALESTER REGIONAL HEALTH CEN	INMATE MEDICAL	\$ 531.00
010152	003954	MCALESTER REGIONAL HEALTH CEN	INMATE MEDICAL	\$ 350.00

Total: \$ 1,075.90

0001-1-2100-2005 / EXCISE BOARD M&O

009773	003955	MIDWEST PRINTING	BUDGET FORMS	\$ 443.05
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Total: \$ 443.05

0001-1-2200-2005 / ELECTION BOARD M&O

010100	003956	JOHNNYS A STREET MARKET	BOTTLED WATER	\$ 64.50
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Total: \$ 64.50

0001-1-3300-2005 / MAINTENANCE M&O

009305	003957	JAMESCO ENTERPRISES LLC	JANITORIAL SUPPLIES	\$ 1,403.11
009716	003958	BROKEN ARROW ELECTRIC SUPPLY I	GREASE	\$ 63.34
010094	003959	TK ELEVATOR CORPORATION	ELEVATOR REPAIR	\$ 2,220.15
010141	003960	DIGI SECURITY SYSTEMS	LABOR	\$ 514.50
010142	003961	M & N SQUEEGEE PROS LLC	WINDOW CLEANING	\$ 1,800.00

PO	Warrant No.	Vendor Name	Purpose	Amount
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General

0001-1-3300-2005 / MAINTENANCE M&O

Total: \$ 6,001.10

0001-2-2700-2005 / CIVIL DEFENSE M&O

010135	003962	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 13.79
010136	003963	MILLER OFFICE EQUIPMENT	COPY OVERAGE	\$ 19.90
010137	003964	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE	\$ 52.53

Total: \$ 86.22

0001-4-0500-2005 / Expo M&O

009385	003965	YELLOW HOUSE MACHINE	SWITCH ETC.	\$ 411.13
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Total: \$ 411.13

0001-5-0900-2005 / OSU M&O

010156	003966	MILLER OFFICE EQUIPMENT	COPY OVERAGE	\$ 117.90
010157	003967	ALERT 360	MONITORING	\$ 34.55

Total: \$ 152.45

Health

1216-3-5000-1110 / HEALTH DEPT. PS

010047	000335	OKLA. STATE DEPT. OF HEALTH	PERSONAL SERVICES	\$ 43,755.14
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Total: \$ 43,755.14

1216-3-5000-1310 / HEALTH DEPT. TRAVEL

009361	000336	BUSBY, TIFFANY	TRAVEL	\$ 315.86
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Total: \$ 315.86

1216-3-5000-2005 / HEALTH DEPT. M&O

007814	000337	SAINT FRANCIS HEALTH SYSTEM	TB CHEST XRAY	\$ 39.32
009527	000338	GRIMSLEYS INC	JANITORIAL SUPPLIES E	\$ 590.42
009882	000339	AMAZON CAPITAL SERVICES INC.	HEALTH DEPT SUPPLIES	\$ 95.75
010010	000340	PACE HEAT & AIR	A/C REPAIR	\$ 174.80
010062	000341	AMAZON CAPITAL SERVICES INC.	INK CARTRIDGES ETC.	\$ 109.12
010075	000342	AMAZON CAPITAL SERVICES INC.	TOOLS & ETC	\$ 59.70
010126	000343	SANOFI VACCINES US INC.	VACCINE	\$ 748.50
010162	000344	C R MOWING	LAWN CARE	\$ 250.00

Total: \$ 2,067.61

PO	Warrant No.	Vendor Name	Purpose	Amount
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Highway

1102-6-4200-2005 / DIST. #2 M&O

006039	002494	OSU-CTP	TRAINING	\$ 65.00
006040	002495	OSU-CTP	TRAINING	\$ 65.00
			Total:	\$ 130.00

Hwy-ST

1313-6-8040-2005 / HIGHWAY SALES TAX ASPHALT PLANT M&O

009640	002815	DOLESE	3/8" #2 COVER CHIPS	\$ 11,765.80
010016	002816	ASPHALT & FUEL SUPPLY	ROAD OIL	\$ 13,837.60
010043	002817	ASPHALT & FUEL SUPPLY	ROAD OIL	\$ 13,597.30
			Total:	\$ 39,200.70

1313-6-8041-2005 / HIGHWAY SALES TAX M&O DISTRICT #1

008558	002818	DOLESE	#4 SCREENINGS	\$ 896.94
008891	002819	DOLESE	1 1/2" CRUSHER RUN	\$ 2,871.53
009121	002820	KC FARM MACHINERY INC.	OIL FILTER	\$ 49.02
009402	002821	PRO KILL INC.	PEST CONTROL	\$ 106.00
009677	002822	CUSTOM PRODUCTS CORPORATION	SIGNS	\$ 382.85
009969	002823	PATRIOT AUTO GROUP	OIL CHANGE ETC	\$ 492.75
009979	002824	WARREN POWER & MACHINERY INC.	REPAIR GLASS DOOR	\$ 900.61
010003	002825	TRUE VALUE HARTSHORNE	SPRAYER	\$ 95.94
010031	002826	RAM INC	FUEL	\$ 8,175.94
010095	002827	KC FARM MACHINERY INC.	SPRING	\$ 43.90
010108	002828	RAM INC	FUEL	\$ 2,927.85
			Total:	\$ 16,943.33

1313-6-8042-2005 / HIGHWAY SALES TAX M&O DISTRICT #2

009474	002829	DOLESE	8" SURGE	\$ 338.56
009756	002830	DOLESE	1 1/2" CRUSHER RUN	\$ 12,043.51
009783	002831	DOLESE	8" SURGE	\$ 349.24
009892	002832	DOLESE	2" CLEAN ROCK	\$ 427.14
010044	002833	KIAMICHI AUTOMOTIVE WAREHOUSE	FILTERS	\$ 814.45
010046	002834	AMAZON CAPITAL SERVICES INC.	OFFICE SUPPLIES	\$ 155.87
010080	002835	ASSURED FIRE SAFETY	FIRE EXTINGUISHER INS	\$ 1,302.50
010084	002836	RAM INC	FUEL	\$ 8,237.76
010088	002837	DIAMOND MOWERS	SPINDLE ASSEMBLY	\$ 7,431.83
010111	002838	RAM INC	FUEL	\$ 6,974.09
010133	002839	GOODWIN, BRENNEN	AUTO & SHOP SUPPLIES	\$ 1,253.15
010134	002840	WELDON PARTS INC	SWITCH	\$ 24.66
010165	002841	ATWOODS	CHAINSAW CHAINS	\$ 194.03
			Total:	\$ 39,546.79

PO	Warrant No.	Vendor Name	Purpose	Amount
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Hwy-ST

1313-6-8043-2005 / HIGHWAY SALES TAX M&O DISTRICT #3

009782	002842	DOLESE	1 1/2" CRUSHER RUN	\$ 6,003.08
009973	002843	DOLESE	1 1/2" CRUSHER RUN	\$ 6,003.56
010116	002844	CANON FINANCIAL SERVICES	COPIER LEASE	\$ 102.00
010194	002845	OTA PLATEPAY	TOLL CHARGES	\$ 102.21
			Total:	\$ 12,210.85

Misdemeanor Drug Recovery Fund

7211-1-1900-2005 / MISDEMEANOR DIVERSION COURT M&O

010057	000005	STAPLES ADVANTAGE	OFFICE SUPPLIES	\$ 71.58
			Total:	\$ 71.58

Rural Fire-ST

1321-2-8202-4130 / ARROWHEAD FIRE DEPT LEASE PAYMENT

010168	001139	RCB BANK	LEASE PAYMENT	\$ 40,000.00
			Total:	\$ 40,000.00

1321-2-8204-2005 / BUGTUSSELE FIRE DEPT M&O

006554	001140	COMDATA	FUEL	\$ 138.14
010181	001141	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE	\$ 217.02
			Total:	\$ 355.16

1321-2-8205-2005 / BLANCO FIRE DEPARTMENT M&O

008442	001142	COMDATA	FUEL	\$ 102.51
010195	001143	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE	\$ 199.00
010196	001144	PITTSBURG COUNTY FIREFIGHTERS	MEMBERSHIP DUES	\$ 25.00
			Total:	\$ 326.51

1321-2-8207-2005 / CANADIAN FIRE DEPT M&O

008899	001145	EMERGENCY APPARATUS MAINTENA	REPAIRS	\$ 4,581.85
010089	001146	OKLA. NATURAL GAS COMPANY	MONTHLY SERVICE	\$ 53.50
			Total:	\$ 4,635.35

1321-2-8208-2005 / CANADIAN SHORES FD M&O

010186	001147	RURAL WATER DIST #18	MONTHLY SERVICE	\$ 200.00
			Total:	\$ 200.00

PO	Warrant No.	Vendor Name	Purpose	Amount
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Rural Fire-ST

1321-2-8212-2005 / FIRE FIGHTERS ASSOC M&O

010184	001148	CITY OF MCALESTER	MONTHLY SERVICE	\$ 92.70
			Total:	\$ 92.70

1321-2-8214-2005 / HIGH HILL FIRE DEPT M&O

005505	001149	VIKING LIFE-SAVING EQUIPMENT	BUNKER GEAR	\$ 13,176.23
009847	001150	FAIRFIELD BY MARRIOTT INN & SUITE	LODGING	\$ 198.00
			Total:	\$ 13,374.23

1321-2-8216-2005 / HAYWOOD/ARPELAR FD M&O

009516	001151	MYDER FIRE SUPPORT	PUMP REPAIR	\$ 3,068.00
009517	001152	MYDER FIRE SUPPORT	PUMP TEST	\$ 1,000.00
010176	001153	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 98.59
010177	001154	THE BURROWS AGENCY	INSURANCE	\$ 4,661.00
010178	001155	THE BURROWS AGENCY	INSURANCE	\$ 9,969.00
			Total:	\$ 18,796.59

1321-2-8218-2005 / INDIANOLA FIRE DEPT M&O

010158	001156	RURAL WATER DIST #18	MONTHLY SERVICE	\$ 200.00
010159	001157	PITTSBURG COUNTY FIREFIGHTERS	MEMBERSHIP DUES	\$ 25.00
			Total:	\$ 225.00

1321-2-8223-2005 / QUINTON FIRE DEPT M&O

010179	001158	PITTSBURG COUNTY FIREFIGHTERS	MEMBERSHIP DUES	\$ 25.00
			Total:	\$ 25.00

1321-2-8225-2005 / SAMS POINT FIRE DEPT M&O

010170	001159	RURAL WATER DIST #18	MONTHLY SERVICE	\$ 200.00
010171	001160	OKLA. NATURAL GAS COMPANY	MONTHLY SERVICE	\$ 50.10
			Total:	\$ 250.10

1321-2-8227-2005 / SHADY GROVE FIRE DEPT M&O

010211	001161	AT&T MOBILITY	MONTHLY SERVICE	\$ 252.05
010212	001162	AT&T MOBILITY	MONTHLY SERVICE	\$ 255.13
			Total:	\$ 507.18

1321-2-8228-2005 / TANNEHILL FIRE DEPT M&O

008957	001163	MIKES GEAR HEADS GARAGE LLC	FUEL PUMP	\$ 673.45
			Total:	\$ 673.45

PO	Warrant No.	Vendor Name	Purpose	Amount
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SH Commissary

1223-2-0400-2005 / SHERIFF COMMISSARY M&O

009893	000190	COMMISSARY EXPRESS	COMMISSARY PRODUCT	\$ 1,782.64
010068	000191	COMMISSARY EXPRESS	KIOSK FEES	\$ 61.75
			Total:	\$ 1,844.39

SH Svc Fee

1226-2-0400-2005 / SHERIFF SERVICE FEE M&O

010113	001741	PITSTOP LOCK & SAFE	KEYS	\$ 15.00
010119	001742	GALLS LLC	BOOTS ETC.	\$ 163.00
			Total:	\$ 178.00

1226-2-3400-2005 / JAIL M&O

009577	001743	CINTAS FIRST AID AND SAFETY #418	FIRST AID SUPPLIES	\$ 139.42
009871	001744	JAMESCO ENTERPRISES LLC	JAIL JANITORIAL SUPPLI	\$ 2,416.95
010048	001745	JPX INTERNATIONAL LLC	JPX PEPPER BALL AMMO	\$ 2,065.00
010049	001746	VYVE BROADBAND	CABLE SERVICE	\$ 388.32
010050	001747	ALDERSON REGIONAL LANDFILL	LANDFILL CHARGES	\$ 595.03
010072	001748	ATWOODS	AIR CONDITIONER	\$ 667.97
010098	001749	NCIC INMATE COMMUNICATIONS	JAIL SUPPLIES	\$ 236.50
010114	001750	ALDEN CLINICAL EVALUATION SERVIC	PSYCHOLOGICAL TEST F	\$ 120.00
010115	001751	MILLER OFFICE EQUIPMENT	COPIER MAINTENANCE	\$ 701.96
010148	001752	JAMESCO ENTERPRISES LLC	JAIL JANITORIAL SUPPLI	\$ 662.69
010188	001753	BARLOW BUILT PERFORMANCE	BRAKE REPAIR	\$ 1,063.34
010190	001754	BARLOW BUILT PERFORMANCE	BRAKE REPAIR	\$ 1,012.58
			Total:	\$ 10,069.76

1226-2-3400-2030 / INMATE PHONE

010069	001755	COMMISSARY EXPRESS	DEBIT PHONE TIME FEE	\$ 183.00
			Total:	\$ 183.00

Grand Total: \$ 261,897.93

JENNIFER HACKLER, COUNTY TREASURER

DEPUTIES

KELSEY MITCHELL

CANDACE SMITH

PITTSBURG COUNTY

115 E. CARL ALBERT PKWY RM. 102

McALESTER, OK 74501

WWW.OKTAXROLLS.COM

918-423-6895

918-423-7379 FAX

DEPUTIES

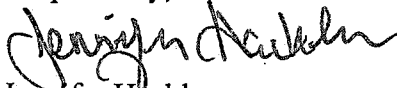
SUZIE GLASCO

TRINITY TAYLOR.

May 18, 2026

I, Jennifer Hackler, Pittsburg County Treasurer appoints Kelsey Mitchell as my First Deputy as of May 18, 2026.

Respectfully,



Jennifer Hackler

COUNTY DETENTION SERVICES AGREEMENT

THIS DETENTION SERVICES AGREEMENT is made and entered into on this 14 day of May, 2026 by and between ** The City of McAlester **, hereinafter referred to as the “Contracting Agency,” and **PITTSBURG COUNTY, OKLAHOMA**, acting by and through the Pittsburg County Sheriff and the **Pittsburg County Detention Center**, hereinafter referred to as “PCDC,” each party having been duly organized and existing under the laws of the State of Oklahoma or the jurisdiction in which the Contracting Agency operates.

WITNESSETH

WHEREAS, Pittsburg County, acting through the Office of the Sheriff, operates and maintains the Pittsburg County Detention Center located on West Street in McAlester, Oklahoma for the confinement of prisoners lawfully committed to its custody; and

WHEREAS, the Contracting Agency is authorized by law to arrest, detain, and commit individuals to custody pursuant to the laws of the State of Oklahoma or other lawful jurisdiction; and

WHEREAS, the Contracting Agency may designate the Pittsburg County Detention Center as a place of confinement for the incarceration of one (1) or more inmates lawfully committed to its custody; and

WHEREAS, Pittsburg County is desirous of accepting and keeping in its custody such prisoners or inmates in the Pittsburg County Detention Center for a rate of compensation mutually agreed upon by the parties hereto; and

WHEREAS, the parties acknowledge that the Pittsburg County Detention Center is owned by Pittsburg County and operated under the authority of the Pittsburg County Sheriff pursuant to the laws of the State of Oklahoma, and that the detention services referenced herein are performed by Pittsburg County acting through the Office of the Sheriff.

NOW, THEREFORE, in consideration of the foregoing recitals, the payments to be made hereunder, the mutual promises and covenants herein contained, and for other good and valuable consideration, the adequacy of which is hereby acknowledged, the parties hereto agree as follows:

1. GOVERNING LAW

The parties hereto agree that, except where expressly otherwise provided herein, the laws and administrative rules and regulations of the **State of Oklahoma** shall govern in any matter relating to any prisoners or inmates confined pursuant to this Agreement.

2. DURATION

A. The primary term of this Agreement shall be for a period of approximately **one (1) year**, commencing when the Pittsburg County Sheriff notifies the authorized representative of the Contracting Agency that he is prepared to accept inmates pursuant to this Agreement.

B. This Agreement shall be subject to annual appropriation by the governing authority of the Contracting Agency in accordance with applicable laws, charters, or statutes governing the expenditure of public funds.

C. This Agreement shall be renewable for successive one (1) year terms under such terms and conditions as the parties may determine. Either party may terminate this Agreement upon **ninety (90) days written notice** delivered to the other party.

3. TERMINATION

A. This Agreement may be terminated by either party upon ninety (90) days written notice to the other party. Prior to the termination date any outstanding invoices shall be paid in full.

B. In the event of termination of this Agreement for any reason, the Contracting Agency shall continue to compensate Pittsburg County for any prisoner or inmate housed in the Pittsburg County Detention Center until such inmate is removed or otherwise released pursuant to lawful authority.

4. MAILING ADDRESSES – NOTICES

A. All notices, reports, and correspondence relating to this Agreement shall be sent, mailed, or delivered to the respective parties as follows:

PITTSBURG COUNTY DETENTION CENTER

Attention: Sheriff
1210 N. West Street
McAlester, Oklahoma 74501

CONTRACTING AGENCY

Attention: CHIEF OF POLICE
28 E. WASHINGTON
McALESTER OK 74501

B. Notices duly mailed shall be deemed given on the date mailed. Each party shall notify the other in writing of any change of address or contact person.

C. It shall be the responsibility of the Sheriff of Pittsburg County, or his designee, to take possession and responsibility for all monies, property, and evidence belonging to inmates delivered to the Pittsburg County Detention Center pursuant to this Agreement and to maintain records concerning such property in accordance with standard jail procedures.

5. DEFINITIONS

The parties hereby agree that the following terms shall have the meanings set forth below unless the context clearly indicates otherwise.

A. "Year" or "Service Year"

Unless otherwise indicated, these terms shall refer to the fiscal year beginning **July 1** and ending **June 30** of the following year.

B. "Inmate Classifications"

Inmate classifications shall be determined pursuant to the classification system utilized by the Pittsburg County Sheriff for all prisoners in his custody. Such classifications may include minimum, medium, and maximum security classifications based upon the security needs of the facility and the safety of inmates and staff.

C. "Contracting Agency Inmate"

A Contracting Agency inmate shall mean any adult person arrested or taken into custody under the authority of the Contracting Agency and delivered to the Pittsburg County Detention Center for confinement.

No juveniles shall be housed pursuant to this Agreement.

The classification of inmates as county inmates or Contracting Agency inmates shall be determined as follows:

1. Any adult person arrested on charges arising within the jurisdiction of the Contracting Agency may initially be considered a Contracting Agency inmate unless state charges take precedence.
2. If both municipal and state charges are contemplated, the arresting officer shall indicate whether charges will be municipal, state, or both.
3. If the District Attorney files state charges arising from the arrest, the inmate shall be classified as a county inmate until state proceedings are complete.
4. Upon completion of county proceedings, the inmate may thereafter be classified as a Contracting Agency inmate until the Contracting Agency proceedings are complete.

D. "Daily Rate Service Payment"

The Daily Rate Service Payment shall be the agreed daily payment made by the Contracting Agency to Pittsburg County for the housing of inmates.

This payment shall cover the costs of:

- housing and secure confinement
- meals and subsistence
- routine supervision and inmate management
- facility operations and maintenance
- routine medical screening and minor nursing services

All other medical services, including prescription medication, hospitalization, specialty medical care, or other medical treatment provided outside the detention facility, shall be the responsibility of the Contracting Agency unless otherwise required by law.

Pittsburg County shall provide monthly invoices for such services, and the Contracting Agency agrees to remit payment within **thirty (30) days** of receipt of invoice.

6. COMPENSATION

- A. PCDC agrees to house inmates delivered by the Contracting Agency subject to the availability of space and operational capacity.
- B. The Contracting Agency agrees to pay Pittsburg County a **daily service payment of \$65.00 per inmate per day**.
- C. Pittsburg County shall provide monthly itemized billing statements reflecting inmate housing services.
- D. Payment shall be due within **thirty (30) days** of receipt of invoice.
- E. The daily rate service payment may be adjusted annually based upon operational costs, inflationary factors, staffing costs, regulatory changes, and other relevant factors affecting the cost of incarceration.

7. RIGHT OF INSPECTION

Authorized representatives of the Contracting Agency shall have the right to inspect the detention facility at reasonable times upon notice to determine whether the detention facility maintains standards of confinement consistent with applicable federal, state, and local laws and regulations.

8. FURLOUGHS, WORK RELEASE, ETC.

PCDC agrees that no early release programs, furloughs, work release programs, electronic monitoring, or other alternative confinement shall be granted to inmates housed pursuant to this Agreement without authorization of the committing court or the Contracting Agency.

9. INMATE ACCOUNTS

PCDC shall maintain inmate trust accounts consistent with the policies and procedures of the detention facility. Funds deposited in such accounts shall be administered in accordance with established jail accounting procedures.

10. RESPONSIBILITY FOR OFFENDER'S CUSTODY

It shall be the responsibility of PCDC to confine any prisoner or inmate delivered pursuant to this Agreement; to provide treatment, including the furnishing of subsistence and all necessary minor medical services and supplies; to provide for the inmate's physical needs; to retain such inmate in custody; to supervise the inmate; to maintain proper discipline and control; and to make certain that the sentence and orders of the committing court are faithfully executed.

Nothing contained herein shall be construed to require PCDC or its agents to provide programs, treatment, facilities, or services for inmates housed pursuant to this Agreement beyond those required by applicable federal or state law.

10A. LEGAL AUTHORITY FOR ARREST AND DETENTION

The Contracting Agency shall be solely responsible for the legality of the arrest, detention, charges, warrants, commitments, and court orders relating to inmates delivered to the Pittsburg County Detention Center pursuant to this Agreement.

The Contracting Agency warrants that any inmate delivered to PCDC has been lawfully arrested or detained pursuant to valid legal authority.

The Contracting Agency agrees to defend, indemnify, and hold harmless Pittsburg County, the Pittsburg County Sheriff, PCDC, and all officers, employees, and agents thereof from any claims, lawsuits, damages, or liability arising from unlawful arrest, improper detention, invalid warrants, prosecutorial decisions, or alleged violations of civil rights under state or federal law, including but not limited to claims brought pursuant to 42 U.S.C. §1983.

10B. JUDICIAL PROCESS AND COURT ORDERS

PCDC shall confine inmates delivered pursuant to this Agreement in accordance with court orders, warrants, commitments, or other legal process presented by the Contracting Agency or a court of competent jurisdiction.

PCDC shall not be responsible for determining the legal sufficiency or validity of such documents. The Contracting Agency shall remain responsible for ensuring that all legal documents relating to inmates delivered pursuant to this Agreement are valid and properly issued.

11. MEDICAL SERVICES

A. Inmates delivered pursuant to this Agreement shall receive such medical, psychiatric, and dental treatment as may be necessary to safeguard their health while housed at the Pittsburg County Detention Center. Routine medical screening and minor nursing services may be provided within the detention facility.

B. Except for routine minor nursing services provided within the detention facility, the Contracting Agency shall be responsible for all costs associated with medical, psychiatric, dental, or hospital treatment provided outside the detention facility.

C. PCDC shall maintain adequate records of medical services provided to inmates and shall make such records available to the Contracting Agency upon lawful request.

D. When possible, the Contracting Agency shall be notified prior to non-emergency medical treatment provided outside the detention facility.

11E. CATASTROPHIC MEDICAL EXPENSES

In the event that any inmate housed pursuant to this Agreement requires extraordinary or catastrophic medical treatment including but not limited to hospitalization, surgery, intensive care treatment, emergency medical transport, or specialized medical care, the Contracting Agency shall be responsible for the full cost of such treatment.

All invoices relating to catastrophic medical care shall be reimbursed to Pittsburg County within **thirty (30) days** of billing.

12. DISCIPLINE

PCDC shall have physical control over and authority to execute disciplinary procedures for all inmates housed pursuant to this Agreement. Nothing contained herein shall authorize the imposition of any form of discipline prohibited by the Constitution of the United States, the laws of the State of Oklahoma, or other applicable laws.

13. RECORDS AND REPORTS

PCDC shall maintain all necessary and pertinent records concerning inmates housed pursuant to this Agreement in a manner consistent with the maintenance of all other detention facility records. The Contracting Agency, upon lawful request, shall be entitled to receive copies of reports or records relating to inmates delivered under this Agreement to the extent permitted by law.

14. REMOVAL FROM THE JAIL

An inmate lawfully confined in the Pittsburg County Detention Center pursuant to this Agreement shall not be removed by any person except upon written or verbal order of a court having jurisdiction or the authorized representative of the Contracting Agency. Nothing in this paragraph shall prevent the emergency removal of an inmate for necessary medical treatment when the health or safety of the inmate or detention facility personnel requires such action. In such cases, PCDC shall notify the Contracting Agency as soon as reasonably practicable.

14A. RESPONSIBILITY FOR REMOVAL

The Contracting Agency shall remain responsible for the timely removal, transfer, or release of inmates upon completion of sentence, posting of bond, court order of release, or other lawful disposition of the charges for which the inmate is held.

PCDC shall not be liable for claims or damages arising from delays by the Contracting Agency in removing or assuming custody of inmates after notification that such inmates are eligible for release or transfer.

15. ESCAPES

In the event any inmate shall escape from the custody of PCDC, PCDC shall use reasonable means to recapture the inmate. PCDC shall have the primary authority to direct the pursuit and retaking of the inmate within its jurisdiction.

16. INMATE POPULATION AND CAPACITY LIMITATIONS

The parties acknowledge that the Pittsburg County Detention Center operates under operational capacity limitations necessary to maintain the safety and security of inmates and staff. Nothing in this Agreement shall require PCDC to accept inmates when doing so would cause the detention facility to exceed safe operational capacity or otherwise compromise facility safety or classification requirements.

17. DEATH OF AN INMATE

In the event of the death of an inmate housed pursuant to this Agreement, the **Office of the Chief Medical Examiner** shall be notified in accordance with Oklahoma law.

PCDC shall notify the Contracting Agency as soon as reasonably practicable and shall provide information necessary for the proper disposition of the body in accordance with applicable laws and procedures.

18. MISCELLANEOUS

A. PCDC shall have the right to refuse acceptance of any individual whose medical condition, illness, disease, or injury would adversely affect the operation of the detention facility or require specialized treatment beyond the capabilities of the facility.

B. Transportation of inmates to and from court proceedings or other authorized locations shall be the responsibility of the Contracting Agency unless otherwise mutually agreed.

C. The Sheriff of Pittsburg County and the authorized representative of the Contracting Agency may cooperate in developing administrative rules necessary to implement this Agreement and ensure its effective operation.

19. GENERAL PROVISIONS

A. **Severability.** If any provision of this Agreement is determined to be unenforceable, the remaining provisions shall remain in full force and effect.

B. **Governing Law and Venue.** This Agreement shall be governed by the laws of the State of Oklahoma. Venue for any action arising under this Agreement shall lie in the District Court of Pittsburg County, Oklahoma.

C. **Waiver of Breach.** Any waiver of breach of this Agreement must be in writing and shall not constitute a waiver of subsequent breaches.

D. **Savings Clause.** Nothing herein shall require the commission of any act contrary to law. In the event of conflict between this Agreement and any statute or regulation, the latter shall prevail.

E. **Interpretation.** This Agreement shall be given a fair and reasonable interpretation in accordance with its terms.

F. **Access to Records.** Authorized representatives of the parties shall have access to records pertinent to this Agreement for purposes of audit or review.

G. **Amendment.** This agreement may be amended by mutual written agreement of the parties.

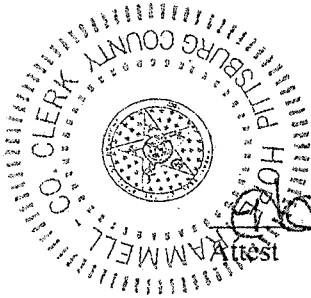
IN WITNESS WHEREOF, the above and foregoing agreement has been executed in duplicate by the parties hereto and made effective on the day and year above written.

PITTSBURG COUNTY DETENTION CENTER

Frankie McClellan
By: Pittsburg County Sheriff

The City of McAlester
CONTRACTING AGENCY

[Signature]
Contracting Agency Representative



Hope Trammell
Attest

[Signature]
Attest

Approved:

BOARD OF COUNTY COMMISSIONERS OF PITTSBURG COUNTY, STATE OF OKLAHOMA

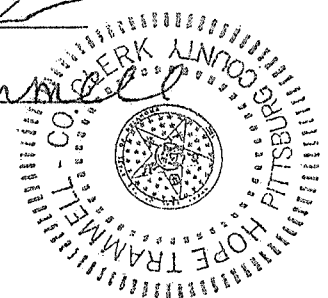
Chairman of the Board

Commissioner

Commissioner

Attest

[Signature]
[Signature]
Hope Trammell



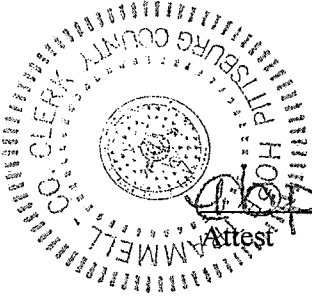
APPROVED AS TO FORM:

Contracting Agency Attorney

Pittsburg County District Attorney

[Signature]
[Signature]

IN WITNESS WHEREOF, the above and foregoing agreement has been executed in duplicate by the parties hereto and made effective on the day and year above written.



Hope Trammell
Attest

PITTSBURG COUNTY DETENTION CENTER

Frankie McClellan
By: Pittsburg County Sheriff

The City of McAlester
CONTRACTING AGENCY

[Signature]
Contracting Agency Representative

[Signature]
Attest

Approved:

BOARD OF COUNTY COMMISSIONERS OF PITTSBURG COUNTY, STATE OF OKLAHOMA

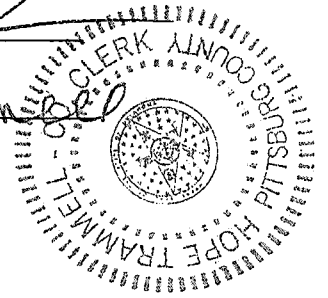
Chairman of the Board

Commissioner

Commissioner

Attest

[Signature]
[Signature]
Hope Trammell



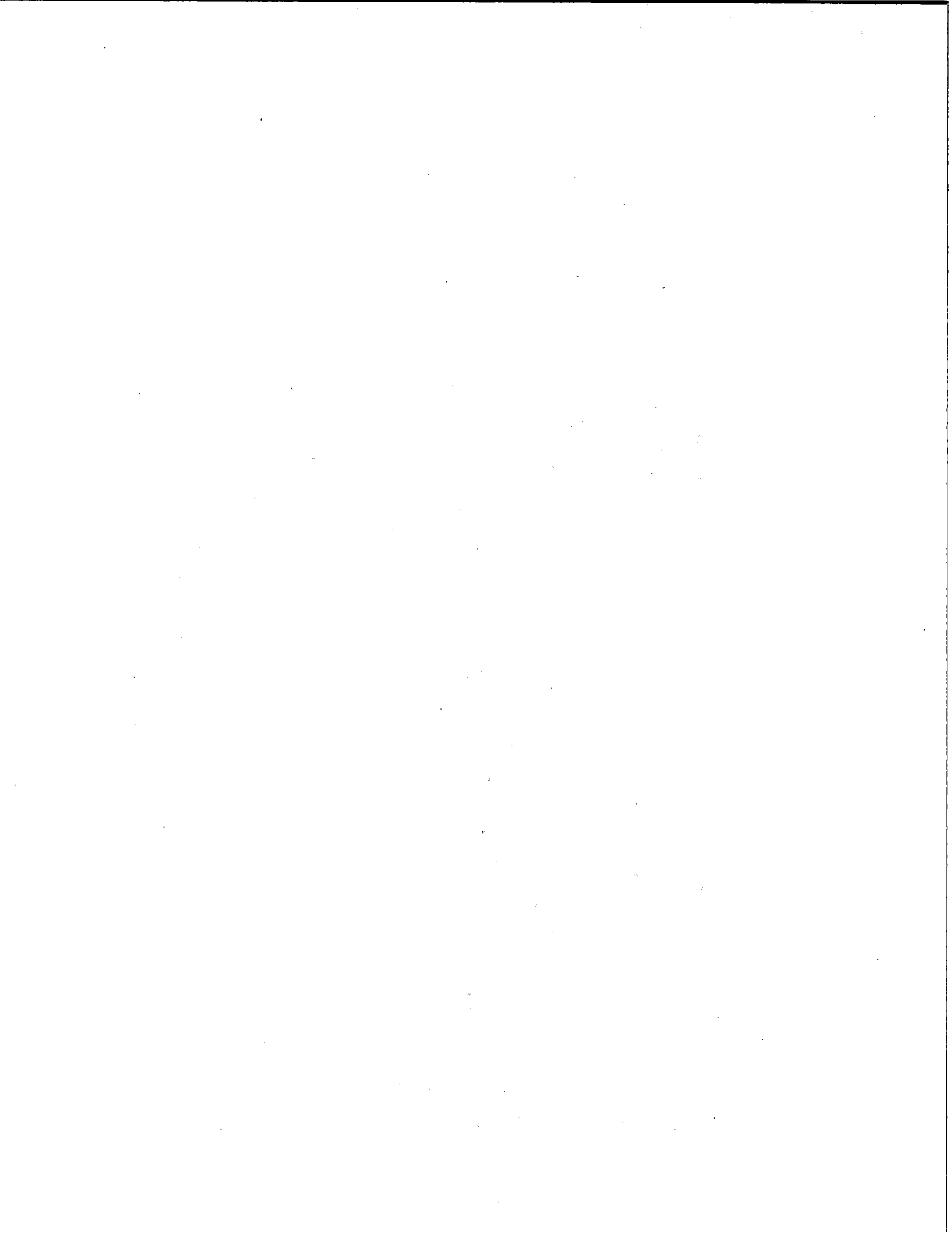
APPROVED AS TO FORM:

Contracting Agency Attorney

Pittsburg County District Attorney

**SAMPLE PLAN DOCUMENT
SECTION 125
FLEXIBLE BENEFIT PLAN**

The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only, for use by local counsel.



**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:

A. EMPLOYER INFORMATION

Name of Employer:	PITTSBURG COUNTY OK
Address:	115 E CARL ALBERT PKWY MCALESTER, OK 74501
Employer Identification Number:	73-6006407
Nature of Business:	MUNICIPALITY
Name of Plan:	PITTSBURG COUNTY OK Flexible Benefit Plan
Plan Number:	501
Plan Description:	125/Flex

B. EFFECTIVE DATE

Original effective date of the Plan:	July 1, 2010
If Amendment to existing plan, effective date of amendment:	July 1, 2026

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

Length of Service:	First day of the month following 60 days.
Retiree Wording:	N/A
Minimum Hours:	All employees with 36 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 18 years.

D. PLAN YEAR

The current plan year will begin on July 1, 2026 and end on June 30, 2027.
Each subsequent plan year will begin on July 1 and end on June 30.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash.

**Elective Contributions
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

\$25000.00 per plan year, not to exceed 100% of compensation

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Blue Cross Blue Shield | American Fidelity Assurance Company :
Accident Only and Group Hospital Indemnity
Eligibility Requirements for Participation, if different than Item C.

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A
Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

American Fidelity Assurance Company : C-11 and subsequent plans
Eligibility Requirements for Participation, if different than Item C.

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Blue Cross Blue Shield : Dental | Vision Service Plan
Eligibility Requirements for Participation, if different than Item C.

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

N/A

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, N/A exceed \$50,000.
Eligibility Requirements for Participation, if different than Item C.

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - **\$0.00** per Plan Year

Maximum Contribution - **\$7500.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. **Medical Expense Reimbursement Plan** (a.k.a. Healthcare Flexible Spending Account) -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **\$0.00** per Plan Year

Maximum Coverage - **\$3400.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are not** elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are** elected.

Carryover Maximum: **\$660.00** per Plan Year.

HEART Act: The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) **are** elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** -- The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee -- N/A

Maximum Contribution -- N/A

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of Oklahoma. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____.

PITTSBURG COUNTY OK -

(Name of Employer)

Signed By: Hope Trammell
Hope Trammell (May 20, 2026 08:27:44 CDT)

Title: County Clerk

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
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SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

- 2.01 **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).
- 2.02 **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.
- 2.02a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) an amount up to \$680, as indexed for inflation, paralleling the indexing applicable to the limit on salary reduction contributions under Code Section 125(i) of the Code, except that in no event may the Carryover be less than five dollars (\$5).
- 2.03 **Code** Internal Revenue Code of 1986, as amended.
- 2.04 **Dependent** Any of the following:
- (a) **Tax Dependent:** A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and

(d)(1)(B) thereof, and (ii) includes any child of the Participant to whom Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

2.05 **Effective Date** The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.06 **Elective Contribution** The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

- 2.07 **Eligible Employee** Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
- 2.08 **Employee** Any person employed by the Employer on or after the Effective Date.
- 2.09 **Employer** The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
- 2.10 **Employer Contributions** Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
- 2.11 **Entry Date** The date that an Employee is eligible to participate in the Plan.
- 2.12 **ERISA** The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
- 2.13 **Fiduciary** The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
- 2.14 **Health Savings Account** A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
- 2.15 **HSA Trustee** The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
- 2.16 **Highly Compensated** Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
- 2.17 **High Deductible Health Plan** A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
- 2.18 **HIPAA** The Health Insurance Portability and Accountability Act of 1996, as amended.

Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

3.02 **ENROLLMENT**: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

3.03 **TERMINATION OF PARTICIPATION**: A Participant shall continue to participate in the Plan until the earlier of the following dates:

- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
- b. The date the Participant ceases to work for the Employer as an eligible Employee; or
- c. The date of termination of the Plan; or
- d. The first date a Participant fails to pay required contributions while on a leave of absence.

3.04 **SEPARATION FROM SERVICE**: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

3.05 **QUALIFYING LEAVE UNDER FAMILY LEAVE ACT**: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.01 **EMPLOYER CONTRIBUTIONS:** The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 **IRREVOCABILITY OF ELECTIONS:** A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) **Change in Status.** A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) **Special Enrollment Rights.** If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the

coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
 - (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change

in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and

- (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.
- (j) Cancellation due to related individuals' enrollment in a Qualified Health Plan. For elections effective on or after January 1, 2023, a participant may cancel an election of family coverage under a group health plan (as that term is defined in Code Section 9832(a)), except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) One or more related individuals are eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan (as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or one or more already-covered related individuals seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the related individual or related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day

immediately following the last day of the original coverage that is cancelled. If the employee does not enroll in a Qualified Health Plan through an Exchange as set forth in Notice 2014-55, the employee must elect self-only coverage (or family coverage including one or more already-covered related individuals) under the group health plan.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.
- (b) Significant curtailment of coverage.
 - (i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.
 - (ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.
- (c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.
- (d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.
- (e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may

prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

- 4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.
- 4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.
- 4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.
- 4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

- 7.01 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.04 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.05 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

- 8.01 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the

date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
- the date that is one year after the first day of the medically necessary leave of absence; or
 - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, "medically necessary leave of absence" means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to

apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.04 ELIGIBLE MEDICAL EXPENSES:

- a. Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan.
- b. Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- c. Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- d. Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
- (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
 - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
 - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
 - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
 - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

8.07 CARRYOVER: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply.

Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period; (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

- 8.08 **QUALIFIED RESERVIST DISTRIBUTIONS:** Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 **PURPOSE:** The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 **TERMS, CONDITIONS, AND LIMITATIONS:**
- a. **Accounts.** The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an ongoing basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
 - b. **Maximum Benefit.** The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
 - (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or
 - (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.

- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
- (i) provides care for more than six individuals (other than individuals who reside at the facility);
 - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
 - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
- (i) incurred for the care of a Dependent of the Participant or for related household services;
 - (ii) paid or payable to a Dependent Care Service Provider; and
 - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.

- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
- (i) a Dependent Care Center, or
 - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

- 10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.
- 10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.
- 10.03 TERMS, CONDITIONS AND LIMITATION:
- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.

- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.

12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.

12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
- b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
- c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.

12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.

12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.

12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
 2. reference to the specific Plan provision on which the denial is issued;
 3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
 4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,
3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;

- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, "PHI" is "Protected Health Information" as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of "Protected Health Information" in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.07 CONSTRUCTION:

- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
- b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

AGREEMENT NO. 612055

COUNTY OF PITTSBURG

LEASE WITH PURCHASE OPTION FOR ROAD MACHINERY OR EQUIPMENT

This agreement is made on this 26 day of May, 2026, by and between the Board of County Commissioners of Pittsburg County, designated throughout this agreement as the Lessee, and the State of Oklahoma through the Oklahoma Department of Transportation, designated throughout this agreement as the Lessor.

I. Road Machinery or Equipment

Subject to the terms and conditions set forth in this agreement, the Lessor leases to the Lessee the following described machinery or equipment, all of which shall be designated throughout this instrument as the "Equipment":

MAKE	MODEL	DESCRIPTION	QUANTITY	UNIT PRICE	LEASE PRICE
Manitou	3350VT	2026 Skid Steer Track Loader	1	\$86,043.36	\$86,043.36
		Serial No.: MEA335VTC01187541			3% \$2,581.30
		ODOT No.: 99-2918			\$88,624.66

II. Payment of Lease Installments

In consideration of the agreement by the Lessor to lease the Equipment, the Lessee shall pay the sum of \$1,055.06 per month for 84 months. No payment shall be made by the Lessee under the terms of this agreement unless the Equipment shall have been received by the Lessee and is at all times, except when made necessary by an emergency, retained in the county for county use.

III. Lease Term

This lease shall commence on the date the Lessor signs the agreement with the first payment due on the first business day of the next month; however, if the commencement date is after the fifteenth day of the month the first payment shall not be due until the first working day of the month following that. This lease shall automatically terminate, unless renewed in accordance with the terms set forth below, at the end of the current fiscal year.

IV. Option to Renew

The Lessee is hereby granted 7 successive options to renew this lease for additional terms not to exceed one fiscal year each, upon the same terms and conditions, provided that such options may be exercised, as a matter of right, solely and exclusively by the Lessee. The exercise of any such option shall be accomplished by the Lessee signing and returning the Lease Renewal Resolution, furnished by the Lessor, at the beginning of each Fiscal Year.

V. Title to Equipment

The Equipment is and shall at all times during the term of this lease and any renewal term remain the

sole property of the Lessor and the Lessee shall not have nor acquire any right, title or interest in the Equipment except by exercise of the Lessee's option to purchase as set forth below.

VI. Option to Purchase

At any time after the Equipment has been leased for one fiscal year, the Lessee, at its sole and exclusive option, may purchase the Equipment during any renewal term, for an amount not less than the original total cost of the purchase plus any expense incurred by the Lessor in reconditioning the Equipment, less rentals actually paid for the use of the Equipment. The Lessee will give written notice of the election to exercise the option to purchase to the Lessor. Full payment shall be due and payable within thirty (30) days thereafter. Title to said Equipment will be transferred to the Lessee upon receipt of payment.

VII. Delivery and Return of Equipment

The Equipment shall be delivered to the location designated by the Lessee. The Lessor shall bear all costs of shipping and delivering the Equipment to the Lessee. Upon termination of this lease for any reason, unless the Lessee shall have exercised an option to purchase the Equipment in accordance with the terms and conditions set forth above, the Equipment shall be returned to the Lessor at the expense of the Lessor.

VIII. Repairs and Maintenance

The Lessee shall maintain the Equipment in good working order and shall make all necessary adjustments and repairs, all at the expense of the Lessee. At the expiration of the term of lease, unless the Equipment is to be leased again by or sold to the Lessee as provided herein, it shall be returned to the Lessor in as good a condition as when received, reasonable wear and tear excepted. If, upon its return, the road machinery or Equipment is not in such good condition, the Lessor may repair it and the Lessee shall pay the cost of any such repairs at the Lessor's regular shop rates.

IX. Insurance

The Lessee shall obtain and maintain all-risk physical damage insurance covering the Equipment from the time the Equipment is delivered until this lease is terminated. This insurance shall be in a form acceptable to the Lessor and shall hold the Lessor and its agents harmless from all damages to property and injuries and death to persons arising out of the use, possession or transportation of said road machinery or Equipment. The Lessee shall provide the Lessor with written notice at least forty-five (45) days prior to any change in the insurance required under the terms of this paragraph.

X. Default

If the Lessee shall fail to make any payment when due, shall attempt to sell or encumber the Equipment or shall fail to comply with any other provision of this lease agreement, the lease equipment shall thereupon terminate. Lessee agrees to surrender the Equipment to Lessor upon demand and Lessor may enter upon the building or place where the Equipment is located and take possession thereof without notice to the Lessee.

XI. Entire Agreement of the Parties and Severability

Except as otherwise provided in the above terms and conditions, this lease constitutes the entire agreement of the parties. This agreement may not be modified or terminated except as provided in the above terms and conditions or by written agreement of the Lessor and the Lessee. If any provisions of this agreement shall be determined to be invalid, it shall be considered as deleted from this agreement and no remaining provision of the agreement shall be deemed invalid.

XII. Choice of Law

This lease shall be governed in all respects by the laws of the State of Oklahoma. In the event any litigation shall occur concerning the terms and conditions of this lease or the right and duties of the parties, the parties agree that any such suit shall be maintained in the District Court in and for Oklahoma County, State of Oklahoma.

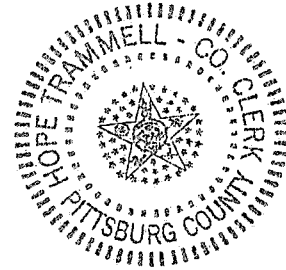
For the Lessee:

BOARD OF COUNTY COMMISSIONERS
Pittsburg County, Oklahoma:

[Signature] 5/26/2026
Commissioner District # 1 Date

[Signature] 5/26/2026
Commissioner District # 2 Date

Commissioner District # 3 Date



ATTEST:

[Signature]
County Clerk (Seal)

Approved as to Form:

[Signature] 5/21/26
COUNTY - District Attorney Date

OKLAHOMA DEPARTMENT OF TRANSPORTATION
Lessor:

Division Engineer, Local Government Date

General Counsel Date

Deputy Director Date

FUND	AGENCY	ORDER NO.	CLAIM NO.
	345		
FOR AGENCY USE ONLY			

CLAIM OF: Pittsburg Board of County Commissioners
Address: 115 E Carl Albert Parkway
City St. Zip: McAlester, OK 74501
FEI No. _____

Notarized Claim Form

ACCOUNT	SUB-ACTIVITY	OBJECT	CFDA	AMOUNT
				86,043.36
payment or final number if claim is order.				Partial No. _____ Final No. _____
				TOTAL AMOUNT \$86,043.36
				OSF- AUDITED BY _____

FOR
\$86,043.36
AGAINST

Oklahoma Department of Transportation
ASSIGNMENT

I hereby assign this claim to
Manitou
and authorize the State Treasurer to issue a warrant in payment to said assignee.
Date: 5/26/2026
Claimant: [Signature]

WARRANT (LOCATOR) NO. _____

Receipt of Goods or Services Date
Dept. Central Services Issued Contracts Only:

DATE OF DELIVERY	PURCHASE ORDER NUMBER	QUANTITY	UNIT	ITEM DESCRIPTION	UNIT PRICE	AMOUNT
		1	ea	99-2918 Pittsburg D2 CERF Manitou Skid Steer Loader 3350VT Serial #MEA335VTC01187541	86,043.36	86,043.36

The undersigned contractor or duly authorized agent, of lawful age, being first duly sworn, on oath says that this claim is true and correct. Affiant states that the work, services or materials as shown by this claim have been completed or supplied in accordance with plans, specifications, orders, requests and all other terms of the contract. Affiant further states that (s)he is the duly authorized agent of the contractor for the purpose of certifying the facts pertaining to the giving of things of value to government personnel in order to procure the contract or obtain payment; (s)he is fully aware of the facts and circumstances surrounding the making of the contract and has been personally and directly involved in the proceedings leading to the procurement of the contract and the filing of this claim; and, neither the contractor nor anyone subject to the contractor's direction or control has been paid, given or donated or agreed to pay, give or donate to any officer or employee of the State of Oklahoma any money or other thing of value, either directly or indirectly, in procuring the contract or obtaining payment.

Subscribed and Sworn to before me 5/26/2026 date
[Signature] Claimant
Commission Number 03006291

State of Oklahoma County of Pittsburg
04/16/2027 date
[Signature] Notary Public (or Clerk or Judge)

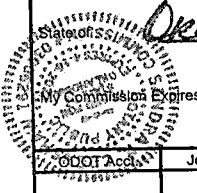
Approval **\$86,043.36**
Approval [Signature] **\$86,043.36**
Approval [Signature] **\$86,043.36**
Approval **\$86,043.36**
Approval **\$86,043.36**
Approval **\$86,043.36**

ODOT Accounting Distribution

Job Piece	Item	Part.	Amount	Object	Encumbrance
Total					

APPROVAL
I hereby approve this claim for payment and certify it complies with the purchasing laws of this State.

Agency's Approving Officer
Director _____ Date _____



RESOLUTION
26-265

Be it resolved, in accordance with provisions of Oklahoma Statutes, Title 19 § 1501 (paragraph 4) the Pittsburg County Treasurer wishes to remove the following INDIVIDUALS designated as Requisitioning & Receiving Officers:

Department	Employee	Position	Fund
Treasurer	Tammy Roberts	Requisitioning Officer	All Treasurer related funds
Treasurer	Kelsey Mitchell	Receiving Officer	All Treasurer related funds

Be it resolved, in accordance with provisions of Oklahoma Statutes, Title 19 § 1501 (paragraph 4) the Pittsburg County Treasurer wishes to appoint the following INDIVIDUALS designated as Requisitioning & Receiving Officers and are authorized to request & receive purchases against the indicated funds. The elected official or department head may designate two individuals per fund.

Department	Employee	Position	Fund
Treasurer	Kelsey Mitchell	Requisitioning Officer	All Treasurer related funds
Treasurer	Suzie Glasco	Receiving Officer	All Treasurer related funds

Further, entities described in subparagraph a, b, c, and d of Oklahoma Statutes, Title 19 § 1502.4 choosing to have any nonemployee of the county designated as a receiving and requisitioning office shall provide evidence of blanket bond coverage or employee dishonesty liability insurance for each such designee. Said bond shall be attached in such circumstances.

Furthermore, attached is a copy of the letter requesting the changes in requisitioning & receiving officers.

Presented to the Board of County Commissioners of Pittsburg County, this 26th day of May, 2026.

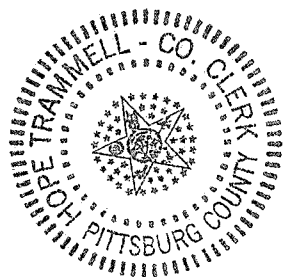
BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

CHAIRMAN _____

VICE-CHAIRMAN *John Hayes*

MEMBER *[Signature]*

ATTEST:



John Trannell COUNTY CLERK

JENNIFER HACKLER, COUNTY TREASURER

DEPUTIES
KELSEY MITCHELL
CANDACE SMITH

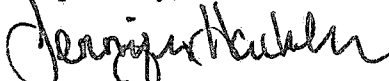
PITTSBURG COUNTY
115 E. CARL ALBERT PKWY RM. 102
McALESTER, OK 74501
WWW.OKTAXROLLS.COM
918-423-6895
918-423-7379 FAX

DEPUTIES
SUZIE GLASCO
TRINITY TAYLOR

May 18, 2026

I, Jennifer Hackler, Pittsburg County Treasurer, request that Tammy Roberts be removed, and Kelsey Mitchell be added as a Requisitioning Officer for Pittsburg County Treasurer's Office for all Treasurer funds effective immediately.

Respectfully,


Jennifer Hackler

JENNIFER HACKLER, COUNTY TREASURER

DEPUTIES

KELSEY MITCHELL

CANDACE SMITH

PITTSBURG COUNTY

115 E. CARL ALBERT PKWY RM. 102

McALESTER, OK 74501

WWW.OKTAXROLLS.COM

918-423-6895

918-423-7379 FAX

DEPUTIES

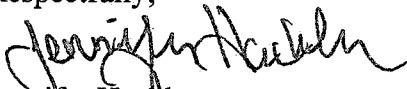
SUZIE GLASCO

TRINITY TAYLOR

May 18, 2026

I, Jennifer Hackler, Pittsburg County Treasurer, request that Kelsey Mitchell be removed, and Suzie Glasco be added as a Receiving Officer for Pittsburg County Treasurer's Office for all Treasurer funds.

Respectfully,



Jennifer Hackler

RESOLUTION
26-266

The Board of County Commissioners, Pittsburg County, met in regular session on Tuesday, May 26, 2026.

WHEREAS, Pittsburg County District 1 issued the following purchase order(s):

8139 issued on March 18, 2026 to Fleet Pride, in the amount of \$353.50 for a power steering pump.

8892 issued on April 09, 2026 to Premier Truck Group, in the amount of \$866.28 for strings.

9079 issues on April 15, 2026 to Fleet Pride, in the amount of \$706.76 for wheels.

WHEREAS, the above-mentioned Purchase Order(s) are no longer needed, and should be canceled.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby cancel Purchase Order(s) 8139, 8892, 9079 for FY 2025-2026

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

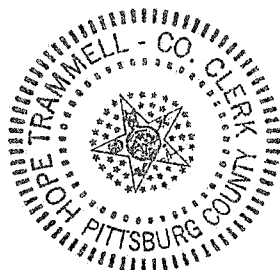
ATTEST:

CHAIRMAN _____

VICE-CHAIRMAN *John Harper*

MEMBER *Chad B.*

COUNTY CLERK *Jobe Trammell*



RESOLUTION
26-267

The Board of County Commissioners, Pittsburg County, met in regular session on Tuesday, May 26, 2026.

WHEREAS, the SouthEast Expo Center issued the following purchase orders:

1168, issued on August 4, 2025 to Ada Paper Company, in the amount of \$1500.00 for Janitorial Supplies.

1183, issued on August 4, 2025 to Adams True Value, in the amount of \$500.00 for Parts & Shop Supplies.

1971, issued on September 2, 2025 to Pepsi, in the amount of \$1200.00 for Concession Supplies.

2040, issued on September 2, 2025 to Alderson Regional Landfill, in the amount of \$400.00 for Landfill Charges.

3089, issued on October 6, 2025 to Unifirst First Aid Corp, in the amount of \$500.00 for First Aid Supplies.

3156, issued on October 6, 2025 to Alderson Regional Landfill, in the amount of \$400.00 for Landfill Charges.

3608, issued on October 22, 2025 to SGC Food Service, in the amount of \$398.81 for Concession Supplies.

3848, issued on October 31, 2025 to TreviPay-Walmart, in the amount of \$22.26 for Office Supplies.

4002, issued on November 3, 2025 to Alderson Regional Landfill, in the amount of \$400.00 for Landfill Charges.

4712, issued on December 1, 2025 to Bank of America, in the amount of \$30.00 for Phone Minutes.

4723, issued on December 1, 2025 to Kiamichi Automotive Warehouse, in the amount of \$500.00 for Parts and Shop Supplies

4755, issued on December 1, 2025 to Alderson Regional Landfill, in the amount of \$400.00 for Landfill Charges.

4764, issued on December 1, 2025 to Discount Steel, in the amount of \$200.00 for Parts and Shop Supplies.

5705, issued on January 5, 2026 to Alderson Regional Landfill, in the amount of \$400.00 for Landfill Charges.

5722, issued on January 5, 2026 to OTA Pikepass, in the amount of \$20.00 for Toll Charges.

5727, issues on January 5, 2026 to Jamesco in the amount of \$2,000.00 for Janitorial Supples.

6588, issued on February 2, 2026 to Alderson Regional Landfill, in the amount of \$400.00 for Landfill Charges.

7502, issued on March 2, 2026 to Bank of America, in the amount of \$49.95 for Subscription.

7844, issued on March 9, 2026 to Bank of America, in the amount of \$60.00 for Monthly Service.

8662, issued on April 6, 2026 to Bank of America, in the amount of \$30.00 for Phone Minutes.

WHEREAS, the above-mentioned Purchase Order(s) are no longer needed, and should be canceled.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby cancel Purchase Orders 1168, 1183, 1971, 2040, 3089, 3156, 3608, 3848, 4002, 4712, 4723, 4755, 4764, 5705, 5722, 5727, 6588, 7502, 7844 & 8662 for FY 2025-2026

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

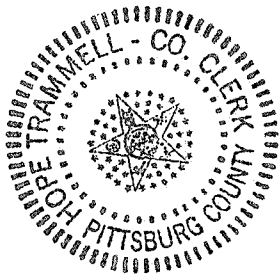
ATTEST:

CHAIRMAN _____

VICE-CHAIRMAN Mike Hayes

MEMBER [Signature]

COUNTY CLERK Robe Trammell



RESOLUTION

NO. 26-268

The Board of County Commissioners, Pittsburg County, Met in regular session Tuesday, May 26TH, 2026.

WHEREAS, the **PITTSBURG FIRE DEPARTMENT** wishes to cancel the following Purchase Orders

147 to Pro Kill Inc. dated July 7TH, 2025 in the amount of \$126.00 for Pest Control.

5352 to Service Oklahoma C/O Stuart Tag Office dated December 18TH, 2025 in the amount of \$25.00 for Title Change.

8818 to Muskogee Communications dated April 8TH, 2026 in the amount of \$2,192.75 for Radio, Radio Installation & Troubleshoot Existing Radio.

WHEREAS, the purchase orders were not used, therefore they are no longer needed.

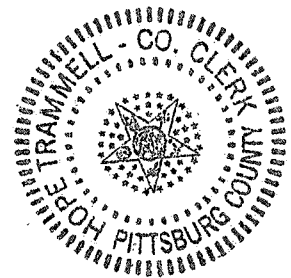
THEREFORE BE IT RESOLVED, Pittsburg County Commissioners do hereby cancel Purchase Orders 147, 5352 & 8818 for FY 2025-2026.

CHAIRMAN

Mike Hays
MEMBER

[Signature]
MEMBER

ATTEST:



Hope Trammell
COUNTY CLERK

RESOLUTION
26-269

The Board of County Commissioners, Pittsburg County, met in regular session on Tuesday, May 26, 2026.

WHEREAS, the Pittsburg County Asphalt Plant issued the following purchase orders:

1117, issued on August 4, 2025 to Western Marketing, Inc., in the amount of \$500.00 for Lubricant.

1118, issued on August 4, 2025 to Standard Machine & Welding, in the amount of \$500.00 for Parts & Shop Supplies.

1125, issued on August 4, 2025 to Warren Power & Machinery, in the amount of \$500.00 for Parts and Shop Supplies.

3147, issued on October 6, 2025 to Kiamichi Automotive Warehouse, in the amount of \$500.00 for Parts & Shop Supplies.

4729, issued on December 1, 2025 to Kiamichi Automotive Warehouse, in the amount of \$500.00 for Parts & Shop Supplies.

5714, issued on January 5, 2026 to Kiamichi Automotive Warehouse, in the amount of \$500.00 for Parts & Shop Supplies.

6613, issued on February 2, 20256 to Apex Equipment, Inc., in the amount of \$1500.00 for Parts & Shop Supplies.

6618, issued on February 2, 2026 to Unifirst First Aid, in the amount of \$250.00 for First Aid Supplies.

7516, issued on March 2, 2026 to Kiamichi Automotive Warehouse, in the amount of \$500.00 for Parts & Shop Supplies.

7877 issued on March 9, 2026 to Ram Inc., in the amount of \$7,780.00 for Diesel.

WHEREAS, the above-mentioned Purchase Order(s) are no longer needed, and should be canceled.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby cancel Purchase Order(s) 1117, 1118, 1125, 3147, 4729, 5714, 6613, 6618, 7516, & 7877 for FY 2025-2026

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

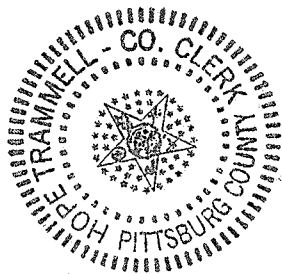
ATTEST:

CHAIRMAN _____

VICE-CHAIRMAN _____

MEMBER _____

COUNTY CLERK _____



Mike Hayes

Chad [Signature]

Hope Trammell

RESOLUTION
26-270

The Board of County Commissioners, Pittsburg County, met in regular session on Tuesday, May 26, 2026.

WHEREAS, the Pittsburg County Commissioners issued the following purchase order(s):

1880, issued on August 27, 2025 to Stewart Martin Equipment, in the amount of \$18,050.50 for UTV.

6035, issued on January 13, 2026 to OSU-CTP, in the amount of \$250.00 for Training.

WHEREAS, the above-mentioned Purchase Order(s) are no longer needed, and should be canceled.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby cancel Purchase Order(s) 1880 & 6035 for FY 2025-2026

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

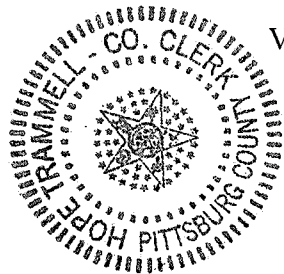
ATTEST:

CHAIRMAN _____

VICE-CHAIRMAN _____

MEMBER _____

COUNTY CLERK _____



Mike Hayes

CM J

Hobbs Trammell

RESOLUTION

NO. 26-271

The Board of County Commissioners, Pittsburg County, Met in regular session Tuesday, May 26TH, 2026.

WHEREAS, the **BUGTUSSLE FIRE DEPARTMENT** wishes to cancel the following Purchase Order

631 to Compliance Resource Group dated July 16TH, 2025 in the amount of \$78.00 for Drug Testing.

WHEREAS, the purchase order was not used, therefore it is no longer needed.

THEREFORE BE IT RESOLVED, Pittsburg County Commissioners do hereby cancel Purchase Order 631 for FY 2025-2026.

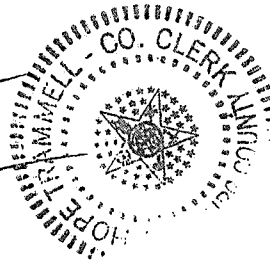
CHAIRMAN

Mike Hayes

MEMBER

[Signature]

MEMBER



ATTEST:

Hope Starnell

COUNTY CLERK