

Stilwell Board of Education Regular Meeting
Tuesday, December 19, 2023 6:00 PM
High School Library
1801 W Locust Street
Stilwell, Oklahoma 74960

NOTE: As required by Section 311, Title 25 of the Oklahoma Statutes, notice is hereby given that the Board of Education of Independent School District No. 25, Adair County, Oklahoma, will hold the Stilwell Board of Education Regular Meeting on Tuesday, December 19, 2023, at 6:00 PM in the High School Library
1801 W Locust Street
Stilwell, Oklahoma 74960.

1. CALL TO ORDER AND ROLL CALL OF MEMBERS
2. STILWELL'S COIN OF EXCELLENCE PRESENTATION
3. PATRON PARTICIPATION
Open Forum-Comments from the floor
*The rules for this section are:
 - Speakers must identify themselves and sign in prior to the start of the meeting
 - Each speaker is given a maximum of three (3) minutes.
 - The total time allocated to this item is thirty (30) minutes.The president reserves the right to interrupt this section and move to the next item.
4. ITEMS FOR INFORMATION
 - 4.a. Superintendent's Report
 - 4.b. Sodexo Operations, LLC. Presentation
5. GENERAL CONSENT AGENDA
 - 5.a. Minutes of Regular Meeting November 16, 2023.
 - 5.b. Treasurer's Report
 - 5.c. Activity Fund Summary of Accounts
 - 5.d. Encumbrances
 - General Fund SY 23-24
 - PO Numbers 518-579
 - Payment Numbers 2885-3236

 - Building Fund SY 23-24
 - PO Numbers 10
 - Payment Numbers 162

 - General Fund Payroll PO Numbers 50267, 50269 and 50270
 - General Fund Payroll Payment Numbers 2930-3200
 - CO-OP Fund Payroll Payment Numbers 61-74
 - Building Fund Payroll Payment Numbers 154-161
6. ITEMS FOR ACTION
 - 6.a. Discussion, consideration and possible action to approve/disapprove updating the Sub List, SY 23-24.

- 6.b. Discussion, consideration and possible action to approve/disapprove 2024-2025 School Calendar.
- 6.c. Discussion, consideration and possible action to approve/disapprove SY 2024-2025 Days to Hours Calendar.
- 6.d. Discussion, consideration and possible action to approve/disapprove Section 125 Flexible Benefit Plan.
- 6.e. Discussion, consideration and possible action to approve/disapprove the revised addendum-OS SY 23-24 Out of State Travel/Overnight Trips.
- 7. EXECUTIVE SESSION: Proposed Executive Session to discuss the employment, appointment, promotion, demotion, resignation or salaries of personnel pursuant to 25 O.S. Section 307 (B)(1).
 - 7.a. Discuss resignation of Charlotte Dillard, Special Education Teacher.
 - 7.b. Discuss resignation of Billie Kennedy, High School English Teacher.
 - 7.c. Discuss employment of a Pre-School Custodian, SY 23-24.
 - 7.d. Discuss employment of a High School Custodian, SY 23-24.
 - 7.e. Discuss employment of a High School RTI Teacher, SY 23-24.
- 8. VOTE TO ACKNOWLEDGE RETURN OF BOARD TO OPEN SESSION
- 9. EXECUTIVE SESSION MINUTES COMPLIANCE ANNOUNCEMENT -The Board of Education entered into Executive Session to discuss personnel, the disclosure of which would violate confidentiality requirements of state law; no votes were taken and no other matters were discussed.
- 10. VOTE TO APPROVE/DISAPPROVE THE RESIGNATION OF CHARLOTTE DILLARD, SPECIAL EDUCATION TEACHER.
- 11. VOTE TO APPROVE/DISAPPROVE RESIGNATION OF BILLIE KENNEDY, HIGH SCHOOL ENGLISH TEACHER.
- 12. VOTE TO HIRE/NOT HIRE A PRE-SCHOOL CUSTODIAN, SY 23-24.
- 13. VOTE TO HIRE/NOT HIRE A HIGH SCHOOL CUSTODIAN, SY 23-24.
- 14. VOTE TO HIRE/NOT HIRE A HIGH SCHOOL RTI TEACHER, SY 23-24.
- 15. NEW BUSINESS
- 16. ADJOURN

Posted by Mary Beth Paden, Board Minutes Clerk

_____, _____, at _____ p.m.

Agenda posted on the window next to the back entrance of the Board Conference Room in the High School Building and the entrance to the High School Building at 1801 W Locust, Stilwell, OK and at www.stilwellk12.org

If you need special accommodations, please contact 918.696.7001



Stilwell Board of Education Regular Meeting Minutes
Thursday, November 16, 2023 at 6:00 PM
High School Library
1801 W Locust Street
Stilwell, Oklahoma 74960

Attendance Taken at 6:00 PM.

Amanda Crozier: Present
Delores Martin: Absent
Bill Muskrat: Present
Mrs. Sandy Ritter: Present
Donna Wheeler: Present

Present: 4, Absent: 1.

1. CALL TO ORDER

2. PATRON PARTICIPATION

Open Forum-Comments from the floor

*The rules for this section are:

- Speakers must identify themselves and sign in prior to the start of the meeting
- Each speaker is given a maximum of three (3) minutes.
- The total time allocated to this item is thirty (30) minutes.

The president reserves the right to interrupt this section and move to the next item.

None

3. ITEMS FOR INFORMATION

a. Superintendent's Report

b. Discuss Boys & Girls Club Teen Center

4. GENERAL CONSENT AGENDA

Motion to approve consent agenda as presented (4a-4d) with PO Numbers and Payment Numbers as follows and the amended PO Numbers and Payment Numbers: General Fund PO Numbers 464-516, Payments Numbers 2298-2649, General Fund Payroll Payment Numbers 2362-2635, CO-OP Payroll Payment Numbers 47-60, Building Fund Payroll Payment Numbers 143-150 the Amended General Fund PO Number 517 and Payment Numbers 2650-2669 Passed with a motion by Bill Muskrat and a second by Donna Wheeler.

Amanda Crozier: Yes
Delores Martin: Absent

Bill Muskrat: Yes

Mrs. Sandy Ritter: Yes

Donna Wheeler: Yes

Yes: 4, No: 0, Absent: 1

a. Minutes of Special Meeting October 30, 2023 and Special Meeting November 7, 2023.

b. Treasurer's Report

c. Activity Fund Summary of Accounts

d. Encumbrances

General Fund SY 23-24

PO Numbers 464-516

Payment Numbers 2298-2649

General Fund Payroll Payment Numbers 2362-2635

CO-OP Fund Payroll Payment Numbers 47-60

Building Fund Payroll Payment Numbers 143-150

5. ITEMS FOR ACTION

a. Discussion, consideration and possible action to approve/disapprove updating the sub list.

Motion to approve updating the sub list presented with the contracts for Eadee Turman, Kaitlynn Gatewood, Glenna Dress, Andrea Fletcher and updating Mary Walkingstick from a volunteer sub to a paid sub. Passed with a motion by Bill Muskrat and a second by Donna Wheeler.

Amanda Crozier: Yes

Delores Martin: Absent

Bill Muskrat: Yes

Mrs. Sandy Ritter: Yes

Donna Wheeler: Yes

Yes: 4, No: 0, Absent: 1

b. Discussion, consideration and possible action to approve/disapprove the surplus items, titled Addendum Surplus Miscellaneous-A.

Motion to approve the surplus items, titled Addendum Surplus Miscellaneous-A. Passed with a motion by Bill Muskrat and a second by Amanda Crozier.

Amanda Crozier: Yes

Delores Martin: Absent

Bill Muskrat: Yes

Mrs. Sandy Ritter: Yes

Donna Wheeler: Yes

Yes: 4, No: 0, Absent: 1

c. Discussion, consideration and possible action to approve/disapprove the revised addendum-FR SY 23-24 Fundraising Activities.

Motion to approve the revised addendum-FR SY 23-24 Fundraising Activities. Passed with a motion by Bill Muskrat and a second by Amanda Crozier.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

d. Discussion, consideration and possible action to approve/disapprove updating the Stipend/Extra Duty Pay for SY 23-24.

Motion to approve updating the Stipend/Extra Duty Pay for SY 23-24. Passed with a motion by Bill Muskrat and a second by Donna Wheeler.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

e. Discussion, consideration and possible action to approve/disapprove changing the Regular December Board Meeting to Tuesday, December 19, 2023 at 6:00 pm.

Motion to approve changing the Regular December Board Meeting to Tuesday, December 19, 2023 at 6:00 pm. Passed with a motion by Bill Muskrat and a second by Donna Wheeler.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

f. Discussion, consideration and possible action to approve/disapprove a Christmas Stipend for all employees.

Motion to approve a \$350.00 Christmas Stipend for all employees. Passed with a motion by Bill Muskrat and a second by Donna Wheeler.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

g. Discussion, consideration and possible action to approve/disapprove moving funds into a CD.

Motion to approve moving \$500,000.00 from the General Fund into a CD with Carson Community Bank for six months at a 5% rate. Passed with a motion by Bill Muskrat and a second by Amanda Crozier.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

6. EXECUTIVE SESSION: Proposed Executive Session to discuss the employment, appointment, promotion, demotion, resignation or salaries of personnel pursuant to 25 O.S. Section 307 (B)(1).

Motion to enter into executive session at 6:45 pm to discuss 6a-6b. Passed with a motion by Bill Muskrat and a second by Donna Wheeler.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

- a. Discuss resignation of Deseree Jackson, Special Education Paraprofessional.
- b. Discuss employment of an Elementary First Grade Teacher, SY 23-24.

7. VOTE TO ACKNOWLEDGE RETURN OF BOARD TO OPEN SESSION

Motion to return to open session at 9:47 pm. Passed with a motion by Bill Muskrat and a second by Amanda Crozier.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

8. EXECUTIVE SESSION MINUTES COMPLIANCE ANNOUNCEMENT -The Board of Education entered into Executive Session to discuss personnel, the disclosure of which would violate confidentiality requirements of state law; no votes were taken and no other matters were discussed.

Announcement was made by Board President, Sandy Ritter.

- a. Vote to approve/disapprove the resignation of Deseree Jackson, Special Education Paraprofessional.**

Motion to approve the resignation of Deseree Jackson, Special Education Paraprofessional. Passed with a motion by Bill Muskrat and a second by Donna Wheeler.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

b. Vote to employ an Elementary First Grade Teacher, SY 23-24.

Motion to employ Kaitlynn Gatewood as an Elementary First Grade Teacher, SY 23-24. Passed with a motion by Bill Muskrat and a second by Amanda Crozier.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

9. New Business

None

10. Adjourn

Motion to adjourn at 9:49 pm. Passed with a motion by Bill Muskrat and a second by Donna Wheeler.

Amanda Crozier: Yes
Delores Martin: Absent
Bill Muskrat: Yes
Mrs. Sandy Ritter: Yes
Donna Wheeler: Yes
Yes: 4, No: 0, Absent: 1

Sandy Ritter, Board President

Matthew Brunk, Superintendent

Mary Beth Paden, Minutes Clerk

Date

STATEMENT OF TREASURER'S ACTIVITIES
 SUBMITTED TO BOARD OF EDUCATION
 STILLWELL PUBLIC SCHOOLS I-25

	CASH BALANCE 1-Nov-23	TRANSFERS 2023-2024	CASH BALANCE 1-Nov-23	DEPOSITS 30-Nov-23	ESTOPPED WTS & ADJ 2023-2024	PAYMENTS 30-Nov-23	CASH BALANCE 30-Nov-23	OUTSTANDING WARRANTS 30-Nov-23	SURPLUS 30-Nov-23	
BUILDING	2023-24 2022-23	\$407,695.51 \$0.00	\$0.00 \$0.00	\$407,695.51 \$0.00	\$807.36 \$0.00	\$0.00 \$0.00	\$120,315.40 \$0.00	\$288,187.47 \$0.00	\$640.28 \$0.00	\$287,547.19 \$0.00
GENERAL	2023-24 2022-23	\$2,805,612.38 \$119,930.67	\$0.00 \$0.00	\$2,805,612.38 \$119,930.67	\$1,352,543.92 \$0.00	\$0.00 \$0.00	\$1,614,179.82 \$13.00	\$2,543,976.48 \$119,917.67	\$176,210.21 \$119,917.67	\$2,367,766.27 \$0.00
ALTED	2023-24 2022-23	(\$29,215.62) \$0.00	\$0.00 \$0.00	(\$29,215.62) \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$15,142.47 \$0.00	(\$44,358.09) \$0.00	\$696.38 \$0.00	(\$45,054.47) \$0.00
TOTAL		\$3,304,022.94	\$0.00	\$3,304,022.94	\$1,353,351.28	\$0.00	\$1,749,650.69	\$2,907,723.53	\$297,464.54	\$2,610,258.99

**Stilwell Public Schools
General Fund
Surplus June 30, 2024**

Surplus 7-1-2023	\$ 2,680,509.00
Revenue through 6-30-24	<u>\$18,558,117.00</u>

Total Revenue and surplus **\$21,238,626.00**

Payroll 2023/2024 **\$14,232,870.00**

Claims 2023/2024 **\$5,362,979.00**

Total expenditures 2023/2024 **\$19,595,849.00**

Surplus 6-30-2024 **\$1,642,777.00**

Stilwell Public Schools
General Fund Monthly Surplus Comparison Report

Month	2022-23	2023-24
July	\$1,163,201.00	\$2,404,531.00
August	\$857,014.00	\$2,557,372.00
September	\$1,140,824.00	\$2,273,856.00
October	\$1,248,983.00	\$2,360,201.00
November	\$974,699.00	\$2,367,766.00
December	\$1,071,932.00	\$0.00
January	\$2,540,049.00	\$0.00
February	\$2,869,910.00	\$0.00
March	\$3,465,282.00	\$0.00
April	\$3,514,627.00	\$0.00
May	\$3,388,080.00	\$0.00
June	\$2,680,509.00	\$0.00
Increase/Decrease to date		\$1,393,067.00

Stilwell Public Schools
General Fund Monthly Deposit Comparison Report

Month	Deposits 2022-23	Deposits 2023-24
July	\$439,304.00	\$502,618.00
August	\$937,034.00	\$1,403,201.00
September	\$1,700,258.00	\$1,352,579.00
October	\$1,465,611.00	\$1,668,618.00
November	\$1,155,629.00	\$1,352,544.00
December	\$1,382,354.00	\$0.00
January	\$2,592,630.00	\$0.00
February	\$1,482,888.00	\$0.00
March	\$1,884,844.00	\$0.00
April	\$1,690,840.00	\$0.00
May	\$1,373,451.00	\$0.00
June	\$1,648,905.00	\$0.00
Decrease/Increase		\$581,724.00

Stilwell Public Schools General Fund Revenue Comparison Report

Source	2022-2023	2023-2024	2023-2024	2022-2023	2023-2024	2023-2024	Revenue
	Actual received	Revenue Allocation	Revenue collected To date	Revenue collected To date	Revenue collected To date	Revenue received 6/30/2024	Revenue to be received 6/30/2024
1100 Ad Valorem Tax	\$1,538,181.00	\$1,536,000.00	\$134,226.00	\$39,345.00	\$0.00	\$1,536,000.00	
1300 Interest	\$8,838.00	\$8,400.00	\$6,388.00	\$484.00	\$0.00	\$8,400.00	
1500 Misc Reimburseme	\$416,719.00	\$276,254.00	\$114,580.00	\$85,108.00	\$0.00	\$276,254.00	
2100 County Four Mill	\$143,019.00	\$128,717.00	\$9,789.00	\$4,908.00	\$0.00	\$128,717.00	
2200 County Mortgage ta	\$24,493.00	\$22,044.00	\$16,988.00	\$13,468.00	\$0.00	\$22,044.00	
3120 Motor Vehicle	\$573,305.00	\$515,974.00	\$223,327.00	\$217,069.00	\$0.00	\$515,974.00	
3130 REA Tax	\$110,821.00	\$99,739.00	\$53,570.00	\$48,511.00	\$0.00	\$99,739.00	
3140 State School Land	\$203,184.00	\$182,866.00	\$83,445.00	\$73,711.00	\$0.00	\$182,866.00	
1600 Ins. Contb-Etc	\$33,857.00	\$11,650.00	\$5,465.00	\$31,401.00	\$0.00	\$11,650.00	
3200 State Aid	\$7,106,764.00	\$8,268,775.00	\$2,976,759.00	\$2,420,120.00	\$0.00	\$8,268,775.00	
1700 Dist. Source	\$41,490.00	\$37,000.00	\$10,203.00	\$12,426.00	\$0.00	\$37,000.00	
3250 Flex Benefit Allowa	\$1,291,625.00	\$1,357,885.00	\$488,838.00	\$461,477.00	\$0.00	\$1,357,885.00	
3400 State Source Rever	\$140,209.00	\$144,746.00	\$98,754.00	\$37,050.00	\$0.00	\$144,746.00	
3600 Misc State Revenue	\$11,976.00	\$11,975.00	\$0.00	\$0.00	\$0.00	\$11,975.00	
3800 State Revenue	\$96,141.00	\$102,660.00	\$0.00	\$20,432.00	\$0.00	\$102,660.00	
3900 Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4100 Federal Grants-in-A	\$720,146.00	\$1,065,259.00	\$588,403.00	\$331,694.00	\$0.00	\$1,065,259.00	
4200 Disadvantaged stuc	\$776,322.00	\$865,266.00	\$129,484.00	\$306,790.00	\$0.00	\$865,266.00	
4300 Individuals with Dis	\$400,546.00	\$391,275.00	\$138,480.00	\$157,613.00	\$0.00	\$391,275.00	
4400 No Child Left Behin	\$78,393.00	\$88,941.00	\$0.00	\$55,479.00	\$0.00	\$88,941.00	
4500 Grants-In-Aid throug	\$165,854.00	\$162,074.00	\$31,570.00	\$65,081.00	\$0.00	\$162,074.00	
4600 Other Federal Sour	\$2,918,472.00	\$2,301,535.00	\$935,089.00	\$1,076,836.00	\$0.00	\$2,301,535.00	
4800 Federal Vocational	\$11,535.00	\$35,718.00	\$35,718.00	\$0.00	\$0.00	\$35,718.00	
4700 Other Federal Rev	\$928,033.00	\$943,345.00	\$199,649.00	\$238,833.00	\$0.00	\$943,345.00	
6110 Balance Forward	\$1,690,719.00	\$2,680,508.00	\$0.00	\$0.00	\$0.00	\$0.00	
6140 Estopped Warrants	\$8.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6200 Fund Transfers	\$263,238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5600 Correcting Entry		\$19.00	19				
SOURCE TOTALS	\$19,693,888.00	\$21,238,625.00	\$6,280,744.00	\$5,697,836.00	\$0.00	\$18,558,117.00	

STILWELL PUBLIC SCHOOLS

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 11/30/2023

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 11 GENERAL FUND						
Series - 1000						
Source - 1110 AD VALOREM TAX LEVY (CURRENT)	\$1,480,000.00	\$90,877.98	\$1,389,122.02	\$0.00	6.14%	\$3,725.16
Source - 1122 Ad Valorem Tax (all other)	\$56,000.00	\$43,347.70	\$12,652.30	\$0.00	77.41%	\$1,070.38
Source - 1310 INTEREST EARNINGS	\$8,400.00	\$6,387.82	\$2,012.18	\$0.00	76.05%	\$1,095.56
Source - 1510 INSURANCE LOSS RECOVERIES	\$31,792.00	\$31,791.64	\$0.36	\$0.00	100.00%	\$0.00
Source - 1590 MISCELLANEOUS REIMBURSEMENTS	\$244,462.00	\$82,788.63	\$161,673.37	\$0.00	33.87%	\$8,710.29
Source - 1610 CONTRIBUTIONS/DONATIONS-PRIV.	\$7,500.00	\$4,000.00	\$3,500.00	\$0.00	53.33%	\$0.00
Source - 1630 INSURANCE PREMIUM	\$4,000.00	\$1,335.04	\$2,664.96	\$0.00	33.38%	\$166.88
Source - 1680 REFUND PRIOR YR EXPENDITURES	\$150.00	\$130.11	\$19.89	\$0.00	86.74%	\$0.00
Source - 1720 ALA CARTE	\$12,000.00	\$7,525.45	\$4,474.55	\$0.00	62.71%	\$3,523.55
Source - 1730 ADULT LUNCHES/BREAKFASTS	\$25,000.00	\$2,677.95	\$22,322.05	\$0.00	10.71%	\$998.90
Series - 1000 Total	\$1,869,304.00	\$270,862.32	\$1,598,441.68	\$0.00	14.49%	\$19,290.72
Series - 2000						
Source - 2100 COUNTY 4 MILL AD VALOREM TAX	\$128,717.00	\$9,789.27	\$118,927.73	\$0.00	7.61%	\$380.74
Source - 2200 COUNTY APPORT. (MORTGAGE TAX)	\$22,044.00	\$16,988.36	\$5,055.64	\$0.00	77.07%	\$5,044.41
Series - 2000 Total	\$150,761.00	\$26,777.63	\$123,983.37	\$0.00	17.76%	\$5,425.15
Series - 3000						
Source - 3120 MOTOR VEHICLE COLLECTIONS	\$515,974.00	\$223,326.51	\$292,647.49	\$0.00	43.28%	\$51,982.92
Source - 3130 RURAL ELECTRIC COOP.TAX	\$99,739.00	\$53,569.79	\$46,169.21	\$0.00	53.71%	\$11,575.12
Source - 3140 STATE SCHOOL LAND EARNINGS	\$182,866.00	\$83,444.52	\$99,421.48	\$0.00	45.63%	\$16,313.53
Source - 3210 FOUNDATION AND SALARY INCEN.	\$8,268,775.00	\$2,976,758.91	\$5,292,016.09	\$0.00	36.00%	\$744,189.73
Source - 3250 EDUCATION FLEX.BENEFIT ALLOW.	\$1,357,885.00	\$488,838.42	\$869,046.58	\$0.00	36.00%	\$122,209.60
Source - 3415 READING SUFFICIENCE ACT	\$27,847.00	\$0.00	\$27,847.00	\$0.00	0.00%	\$0.00
Source - 3420 STATE TEXTBOOK	\$92,236.00	\$92,236.22	\$0.00	\$0.22	100.00%	\$0.00
Source - 3435 REDBUD	\$18,145.00	\$0.00	\$18,145.00	\$0.00	0.00%	\$0.00
Source - 3440 DRIVER EDUCATION	\$6,518.00	\$6,517.50	\$0.50	\$0.00	99.99%	\$0.00
Source - 3690 MISC. SOURCES OF STATE REVENUE	\$11,975.00	\$0.00	\$11,975.00	\$0.00	0.00%	\$0.00
Source - 3811 COMP. HS VOC. SALARY REIM.	\$38,160.00	\$0.00	\$38,160.00	\$0.00	0.00%	\$0.00
Source - 3812 VOC. PROG. INCENTIVE ASSIST.	\$64,500.00	\$0.00	\$64,500.00	\$0.00	0.00%	\$0.00
Series - 3000 Total	\$10,684,620.00	\$3,924,691.87	\$6,759,928.35	\$0.22	36.73%	\$946,270.90
Series - 4000						
Source - 4130 TITLE VIII IMPACT AID	\$831,212.00	\$468,662.00	\$362,550.00	\$0.00	56.38%	\$126,340.00
Source - 4140 TITLE VII PT A INDIAN ED	\$234,047.00	\$119,740.59	\$114,306.41	\$0.00	51.16%	\$23,292.26
Source - 4210 TITLE I-BASIC PROGRAM	\$776,003.00	\$128,122.98	\$647,880.02	\$0.00	16.51%	\$0.00
Source - 4271 PT A TEACHER TRAIING RECRUIT	\$72,696.00	\$0.00	\$72,696.00	\$0.00	0.00%	\$0.00
Source - 4281 TITLE III PT A ENGLISH LANG	\$16,567.00	\$1,361.42	\$15,205.58	\$0.00	8.22%	\$0.00
Source - 4310 INDIV.WITH DISABIL.IDEA --B	\$375,155.00	\$126,121.86	\$249,033.14	\$0.00	33.62%	\$30,046.42

STILWELL PUBLIC SCHOOLS

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 11/30/2023

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Source - 4340 PRESCHOOL AGES 3-5 IDEA-B	\$16,120.00	\$12,358.30	\$3,761.70	\$0.00	76.66%	\$1,897.37
Source - 4442 TITLE IV A	\$49,058.00	\$0.00	\$49,058.00	\$0.00	0.00%	\$0.00
Source - 4470 TITLE VI RURAL LOW INCOME SCH	\$39,883.00	\$0.00	\$39,883.00	\$0.00	0.00%	\$0.00
Source - 4550 Johnson-O'Malley Program	\$27,704.00	\$27,704.27	\$0.00	\$0.27	100.00%	\$0.00
Source - 4580 MEDICAID RESOURCES	\$134,370.00	\$3,865.75	\$130,504.25	\$0.00	2.88%	\$3,865.75
Source - 4689 OTHER MISC. SOURCES OF FED.REV	\$2,301,535.00	\$935,089.24	\$1,366,445.76	\$0.00	40.63%	\$115,884.27
Source - 4705 Child Nutrition SBP NSLP	\$44,394.00	\$37,380.00	\$7,014.00	\$0.00	84.20%	\$0.00
Source - 4706 P-EBT Local Admin Funds	\$3,135.00	\$0.00	\$3,135.00	\$0.00	0.00%	\$0.00
Source - 4710 LUNCHES	\$577,311.00	\$97,735.15	\$479,575.85	\$0.00	16.93%	\$53,481.85
Source - 4720 BREAKFASTS	\$223,710.00	\$34,039.55	\$189,670.45	\$0.00	15.22%	\$19,472.69
Source - 4740 SUMMER FOOD SERV.PROG.	\$15,314.00	\$15,313.87	\$0.13	\$0.00	100.00%	\$0.00
Source - 4750 CHILD & ADULT CARE FOOD PROG.	\$79,481.00	\$15,180.29	\$64,300.71	\$0.00	19.10%	\$7,276.54
Source - 4821 EQUALIZATION (CARL PERKINS)	\$35,718.00	\$35,718.48	\$0.00	\$0.48	100.00%	\$0.00
Series - 4000 Total	\$5,853,413.00	\$2,058,393.75	\$3,795,020.00	\$0.75	35.17%	\$381,557.15
Series - 5000						
Source - 5600 CORRECTING ENTRY	\$19.00	\$18.73	\$0.27	\$0.00	98.58%	\$0.00
Series - 5000 Total	\$19.00	\$18.73	\$0.27	\$0.00	98.58%	\$0.00
Series - 6000						
Source - 6110 CASH FORWARD-SURPLUS CASH FWD.	\$2,680,508.00	\$0.00	\$2,680,508.00	\$0.00	0.00%	\$0.00
Series - 6000 Total	\$2,680,508.00	\$0.00	\$2,680,508.00	\$0.00	0.00%	\$0.00
Fund - 11 GENERAL FUND Total	\$21,238,625.00	\$6,280,744.30	\$14,957,881.67	\$0.97	29.57%	\$1,352,543.92
Fund - 21 Building						
Series - 1000						
Source - 1110 AD VALOREM TAX LEVY (CURRENT)	\$0.00	\$12,993.48	\$0.00	\$12,993.48	N/A	\$532.61
Source - 1122 Ad Valorem Tax (all other)	\$0.00	\$6,197.70	\$0.00	\$6,197.70	N/A	\$153.03
Source - 1310 INTEREST EARNINGS	\$0.00	\$938.61	\$0.00	\$938.61	N/A	\$121.72
Source - 1590 MISCELLANEOUS REIMBURSEMENTS	\$0.00	\$6.33	\$0.00	\$6.33	N/A	\$0.00
Series - 1000 Total	\$0.00	\$20,136.12	\$0.00	\$20,136.12	N/A	\$807.36
Fund - 21 Building Total	\$0.00	\$20,136.12	\$0.00	\$20,136.12	N/A	\$807.36
Fund - 60 SCHOOL ACTIVITY FNDS						
Series - 1000						
Source - 1610 CONTRIBUTIONS/DONATIONS-PRIV.	\$0.00	\$12,332.55	\$0.00	\$12,332.55	N/A	\$3,050.00
Source - 1810 ADMISSIONS	\$0.00	\$9,948.00	\$0.00	\$9,948.00	N/A	\$0.00
Source - 1811 SINGLE GAME RECEIPTS	\$0.00	\$17,568.20	\$0.00	\$17,568.20	N/A	\$3,957.45
Source - 1820 ADVERTISING & PROGRAM SALES	\$0.00	\$9,169.14	\$0.00	\$9,169.14	N/A	\$469.14
Source - 1830 CONCESSIONS	\$0.00	\$940.00	\$0.00	\$940.00	N/A	\$0.00
Source - 1840 DUES AND MEMBERSHIPS	\$0.00	\$114.00	\$0.00	\$114.00	N/A	\$0.00
Source - 1880 SUPPLIES & MAT.SOLD TO STUD.	\$0.00	\$1,205.00	\$0.00	\$1,205.00	N/A	\$0.00
Source - 1890 OTHER ATHLETIC REVENUE	\$0.00	\$39,206.55	\$0.00	\$39,206.55	N/A	\$12,065.50
Source - 1910 ADMISSIONS	\$0.00	\$3,505.50	\$0.00	\$3,505.50	N/A	\$0.00
Source - 1920 CONCESSION SALES	\$0.00	\$50,835.47	\$0.00	\$50,835.47	N/A	\$7,612.07
Source - 1950 RESALE MERCH.(NOT STU. STORE)	\$0.00	\$60,508.71	\$0.00	\$60,508.71	N/A	\$4,662.00

STILWELL PUBLIC SCHOOLS

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 11/30/2023

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Source - 1970 STUDENT CLUBS & ORGANIZATIONS	\$0.00	\$5,113.50	\$0.00	\$5,113.50	N/A	\$0.00
Source - 1980 STUDENT STORE SALES	\$0.00	\$4,085.50	\$0.00	\$4,085.50	N/A	\$0.00
Source - 1990 OTHER SCHOOL ACT.FUND RECEIPTS	\$0.00	\$25,920.17	\$0.00	\$25,920.17	N/A	\$2,753.95
Series - 1000 Total	\$0.00	\$240,452.29	\$0.00	\$240,452.29	N/A	\$34,570.11
Series - 5000						
Source - 5120 CASH OR CHANGE	\$0.00	\$100.00	\$0.00	\$100.00	N/A	\$0.00
Series - 5000 Total	\$0.00	\$100.00	\$0.00	\$100.00	N/A	\$0.00
Fund - 60 SCHOOL ACTIVITY FNDS Total	\$0.00	\$240,552.29	\$0.00	\$240,552.29	N/A	\$34,570.11
Fund - 61 MIDDLE SCHOOL AF						
Series - 1000						
Source - 1610 CONTRIBUTIONS/DONATIONS-PRIV.	\$0.00	\$50.00	\$0.00	\$50.00	N/A	\$0.00
Source - 1810 ADMISSIONS	\$0.00	\$7,072.00	\$0.00	\$7,072.00	N/A	\$1,568.00
Source - 1811 SINGLE GAME RECEIPTS	\$0.00	\$512.00	\$0.00	\$512.00	N/A	\$0.00
Source - 1850 FEES, PENALTIES, AND FINES	\$0.00	\$350.00	\$0.00	\$350.00	N/A	\$0.00
Source - 1890 OTHER ATHLETIC REVENUE	\$0.00	\$3,450.00	\$0.00	\$3,450.00	N/A	\$700.00
Source - 1910 ADMISSIONS	\$0.00	\$180.00	\$0.00	\$180.00	N/A	\$0.00
Source - 1920 CONCESSION SALES	\$0.00	\$13,739.45	\$0.00	\$13,739.45	N/A	\$447.05
Source - 1950 RESALE MERCH.(NOT STU. STORE)	\$0.00	\$9,462.20	\$0.00	\$9,462.20	N/A	\$4,108.00
Source - 1970 STUDENT CLUBS & ORGANIZATIONS	\$0.00	\$11,796.99	\$0.00	\$11,796.99	N/A	\$1,810.94
Source - 1980 STUDENT STORE SALES	\$0.00	\$187.00	\$0.00	\$187.00	N/A	\$0.00
Source - 1990 OTHER SCHOOL ACT.FUND RECEIPTS	\$0.00	\$4,586.68	\$0.00	\$4,586.68	N/A	\$0.00
Series - 1000 Total	\$0.00	\$51,386.32	\$0.00	\$51,386.32	N/A	\$8,633.99
Fund - 61 MIDDLE SCHOOL AF Total	\$0.00	\$51,386.32	\$0.00	\$51,386.32	N/A	\$8,633.99
Fund - 62 GRADE SCHOOL AF						
Series - 1000						
Source - 1610 CONTRIBUTIONS/DONATIONS-PRIV.	\$0.00	\$6,380.20	\$0.00	\$6,380.20	N/A	\$2,000.00
Source - 1810 ADMISSIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1840 DUES AND MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1890 OTHER ATHLETIC REVENUE	\$0.00	\$60.00	\$0.00	\$60.00	N/A	\$0.00
Source - 1920 CONCESSION SALES	\$0.00	\$1,094.01	\$0.00	\$1,094.01	N/A	\$1,094.01
Source - 1950 RESALE MERCH.(NOT STU. STORE)	\$0.00	\$2,855.42	\$0.00	\$2,855.42	N/A	\$939.00
Source - 1970 STUDENT CLUBS & ORGANIZATIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1990 OTHER SCHOOL ACT.FUND RECEIPTS	\$0.00	\$1,475.59	\$0.00	\$1,475.59	N/A	\$0.00
Series - 1000 Total	\$0.00	\$11,865.22	\$0.00	\$11,865.22	N/A	\$4,033.01
Fund - 62 GRADE SCHOOL AF Total	\$0.00	\$11,865.22	\$0.00	\$11,865.22	N/A	\$4,033.01
Report Total	\$21,238,625.00	\$6,604,684.25	\$14,957,881.67	\$323,940.92	31.10%	\$1,400,588.39

Stilwell Public Schools
General Fund Monthly Payroll and Claims Comparison Report

Month	2023	2024	2023	2024
	PAYROLL		CLAIMS	
July	\$210,805.00	\$267,415.00	\$1,017,373.00	\$535,059.00
August	\$912,197.00	\$1,001,531.00	\$325,724.00	\$226,135.00
September	\$934,430.00	\$1,080,309.00	\$471,662.00	\$555,545.00
October	\$955,764.00	\$1,069,087.00	\$401,686.00	\$513,428.00
November	\$964,934.00	\$1,086,499.00	\$475,187.00	\$758,479.00
December	\$1,051,697.00	\$0.00	\$227,866.00	\$0.00
January	\$951,850.00	\$0.00	\$319,081.00	\$0.00
February	\$994,270.00	\$0.00	\$423,310.00	\$0.00
March	\$1,000,742.00	\$0.00	\$283,701.00	\$0.00
April	\$996,222.00	\$0.00	\$257,836.00	\$0.00
May	\$995,248.00	\$0.00	\$504,702.00	\$0.00
June	\$1,873,960.00	\$0.00	\$476,949.00	\$0.00
Total for Year	\$11,842,119.00	\$4,504,841.00	\$5,185,077.00	\$2,588,646.00
Increase/Decrease	\$526,711.00		-\$102,986.00	

STILWELL PUBLIC SCHOOLS

Revenue/Expenditure Summary

High School Activity -Dec meeting

Options: Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 OFFICE	\$29,247.03	\$3,062.50	\$0.00	\$7,050.02	\$25,259.51	\$6,090.75	\$19,168.76
802 ATHLETIC	\$34,303.87	\$8,412.45	\$0.00	\$12,601.37	\$30,114.95	\$11,293.77	\$18,821.18
803 FCCLA	\$18,368.43	\$657.00	\$0.00	\$7,474.56	\$11,550.87	\$960.97	\$10,589.90
804 BAND	\$13,186.57	\$0.00	\$0.00	\$11,404.50	\$1,782.07	\$960.42	\$821.65
805 SCIENCE/MATH	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
806 LIBRARY	\$75.02	\$0.00	\$0.00	\$0.00	\$75.02	\$0.00	\$75.02
807 JR CLASS	\$15,534.83	\$10,280.95	\$0.00	\$5,200.22	\$20,615.56	\$711.24	\$19,904.32
808 FFA	\$27,745.42	\$331.00	\$0.00	\$8,318.91	\$19,757.51	\$5,071.77	\$14,685.74
810 MISCELLANEOUS	\$4,297.53	\$0.00	\$0.00	\$55.86	\$4,241.67	\$415.70	\$3,825.97
811 STUDENT COUNCIL	\$3,331.90	\$0.00	\$0.00	\$0.00	\$3,331.90	\$0.00	\$3,331.90
812 AG MECH	\$1,177.03	\$50.00	\$0.00	\$0.00	\$1,227.03	\$189.50	\$1,037.53
813 SPEECH-DRAMA	\$388.73	\$1,500.00	\$0.00	\$378.55	\$1,510.18	\$764.24	\$745.94
814 YEARBOOK	\$6,456.01	\$0.00	\$0.00	\$6,400.00	\$56.01	\$2,599.07	(\$2,543.06)
815 CHORUS	\$660.19	\$0.00	\$0.00	\$0.00	\$660.19	\$0.00	\$660.19
816 CHEER	\$5,509.01	\$357.57	\$0.00	\$773.59	\$5,092.99	\$0.00	\$5,092.99
818 CHANGE	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00
819 HORTICULTURE	\$1,532.97	\$30.00	\$0.00	\$386.70	\$1,176.27	\$0.00	\$1,176.27
820 HISTORY CLUB	\$1,106.32	\$0.00	\$0.00	\$0.00	\$1,106.32	\$0.00	\$1,106.32
821 SHS GIRLS WRESTLING	\$22.39	\$0.00	\$0.00	\$0.00	\$22.39	\$22.39	\$0.00
822 KEY CLUB	\$1,466.23	\$0.00	\$0.00	\$0.00	\$1,466.23	\$0.00	\$1,466.23
824 FFA Shooting Sports	\$385.55	\$0.00	\$0.00	\$0.00	\$385.55	\$0.00	\$385.55
825 Digital Media Club	\$17.31	\$0.00	\$0.00	\$0.00	\$17.31	\$0.00	\$17.31
826 INDIAN HERITAGE	\$0.00	\$207.00	\$0.00	\$0.00	\$207.00	\$0.00	\$207.00
829 FCA	\$401.24	\$0.00	\$0.00	\$0.00	\$401.24	\$0.00	\$401.24
830 OUTDOOR CLASSROOM	\$128.23	\$0.00	\$0.00	\$0.00	\$128.23	\$0.00	\$128.23
833 SPANISH	\$336.14	\$0.00	\$0.00	\$0.00	\$336.14	\$0.00	\$336.14
836 BETA CLUB	\$395.24	\$0.00	\$0.00	\$0.00	\$395.24	\$0.00	\$395.24
837 MOVEWELL	\$2,922.45	\$0.00	\$0.00	\$0.00	\$2,922.45	\$0.00	\$2,922.45
839 SPECIAL NEEDS	\$1,625.11	\$157.00	\$0.00	\$89.27	\$1,692.84	\$513.40	\$1,179.44
840 SPECIAL OLYMPICS	\$4,279.36	\$0.00	\$0.00	\$55.87	\$4,223.49	\$0.00	\$4,223.49
842 SCIENCE LAB	\$10,988.11	\$0.00	\$0.00	\$3,388.50	\$7,599.61	\$615.44	\$6,984.17
843 SLOW PITCH SOFTBALL	\$1,759.72	\$0.00	\$0.00	\$37.29	\$1,722.43	\$0.00	\$1,722.43
845 SHS 4-H	\$27.98	\$0.00	\$0.00	\$0.00	\$27.98	\$0.00	\$27.98
847 E-SPORTS	\$793.61	\$0.00	\$0.00	\$0.00	\$793.61	\$0.00	\$793.61
848 FOOTBALL FUNDRAISER	\$14,210.67	\$569.14	\$0.00	\$1,162.03	\$13,617.78	\$350.00	\$13,267.78
849 GOLF FUNDRAISER	\$584.45	\$0.00	\$0.00	\$0.00	\$584.45	\$0.00	\$584.45
850 POWERLIFTING FUNDRAISER	\$2.58	\$0.00	\$0.00	\$0.00	\$2.58	\$0.00	\$2.58
851 BASEBALL FUNDRAISER	\$1,347.30	\$0.00	\$0.00	\$60.00	\$1,287.30	\$100.00	\$1,187.30
852 SOCCER FUNDRAISER	\$1,433.34	\$0.00	\$0.00	\$8.49	\$1,424.85	\$0.00	\$1,424.85
853 GIRLS WRESTLING	\$491.00	\$0.00	\$0.00	\$0.00	\$491.00	\$297.00	\$194.00
854 GIRLS BASKETBALL FUNDRAISER	\$3,853.91	\$3,905.25	\$0.00	\$2,122.50	\$5,636.66	\$716.14	\$4,920.52
855 BOYS WRESTLING FUNDRAISER	\$4,327.91	\$1,145.00	\$0.00	\$250.00	\$5,222.91	\$0.00	\$5,222.91
856 AP ENGLISH	\$313.28	\$0.00	\$0.00	\$0.00	\$313.28	\$0.00	\$313.28
857 SHS FISHING ACCOUNT	\$178.87	\$0.00	\$0.00	\$0.00	\$178.87	\$0.00	\$178.87
858 SHS ART CLUB	\$802.58	\$0.00	\$0.00	\$0.00	\$802.58	\$0.00	\$802.58
861 CHEROKEE LANGUAGE CLUB	\$5,249.15	\$0.00	\$0.00	\$1,038.73	\$4,210.42	\$1,104.63	\$3,105.79
862 EF TOURS FUND	\$1,789.17	\$0.00	\$0.00	\$466.84	\$1,322.33	\$117.56	\$1,204.77
863 AP HISTORY	\$421.00	\$0.00	\$0.00	\$0.00	\$421.00	\$0.00	\$421.00
864 TRACK/CROSS CO FUNDRAISER	\$1,712.25	\$0.00	\$0.00	\$0.00	\$1,712.25	\$0.00	\$1,712.25
865 BOYS BASKETBALL	\$2,159.10	\$3,905.25	\$0.00	\$500.00	\$5,564.35	\$0.00	\$5,564.35
866 ACADEMIC TEAM	\$430.98	\$0.00	\$0.00	\$79.72	\$351.26	\$63.71	\$287.55
867 RODEO CLUB	\$56.57	\$0.00	\$0.00	\$0.00	\$56.57	\$0.00	\$56.57
868 ARCHERY	\$266.09	\$0.00	\$0.00	\$40.00	\$226.09	\$0.00	\$226.09
869 CHROME DREAMS	\$793.46	\$0.00	\$0.00	\$0.00	\$793.46	\$0.00	\$793.46
870 SMS CHORUS	\$143.88	\$0.00	\$0.00	\$0.00	\$143.88	\$0.00	\$143.88
871 TRACTOR	\$2,397.68	\$0.00	\$0.00	\$0.00	\$2,397.68	\$0.00	\$2,397.68
872 STEM -H.S.	\$482.88	\$0.00	\$0.00	\$0.00	\$482.88	\$0.00	\$482.88

STILWELL PUBLIC SCHOOLS
Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
873 ARVEST class grant winner	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Total	\$234,218.63	\$34,570.11	\$0.00	\$69,343.52	\$199,445.22	\$32,957.70	\$166,487.52

STILWELL PUBLIC SCHOOLS**Revenue/Expenditure Summary**

Options: Fund: 61, Date Range: 7/1/2023 - 11/30/2023

Activity Fund MS -61 DECEMBER

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
901 OFFICE	\$0.00	\$16,086.21	\$13,527.99	\$21,449.61	\$8,164.59	\$3,385.59	\$4,779.00
902 ATHLETICS	\$0.00	\$11,564.00	\$15,660.57	\$8,698.26	\$18,526.31	\$3,112.00	\$15,414.31
903 BAND	\$0.00	\$0.00	\$699.67	\$0.00	\$699.67	\$385.00	\$314.67
904 CHORUS	\$0.00	\$227.00	\$405.18	\$239.50	\$392.68	\$0.00	\$392.68
905 FCS	\$0.00	\$0.00	\$163.69	\$0.00	\$163.69	\$0.00	\$163.69
906 LIBRARY	\$0.00	\$0.00	\$77.69	\$0.00	\$77.69	\$0.00	\$77.69
907 NEWSPAPER	\$0.00	\$0.00	\$384.86	\$63.00	\$321.86	\$0.00	\$321.86
909 7TH & 8TH CHEER	\$0.00	\$4,912.05	\$2,774.88	\$1,414.65	\$6,272.28	\$0.00	\$6,272.28
910 MS WRESTLING	\$0.00	\$0.00	\$174.34	\$135.00	\$39.34	\$0.00	\$39.34
911 SCIENCE	\$0.00	\$0.00	\$28.58	\$0.00	\$28.58	\$0.00	\$28.58
912 STUDENT COUNCIL	\$0.00	\$3,390.50	\$3,285.81	\$3,956.80	\$2,719.51	\$1,565.29	\$1,154.22
913 YEARBOOK	\$0.00	\$40.00	\$2,207.64	\$0.00	\$2,247.64	\$0.00	\$2,247.64
914 4-H	\$0.00	\$298.32	\$311.82	\$194.25	\$415.89	\$22.24	\$393.65
915 TECH ED	\$0.00	\$2,548.45	\$1,594.47	\$3,095.93	\$1,046.99	\$0.00	\$1,046.99
916 MATHCOUNT	\$0.00	\$50.00	\$165.63	\$0.00	\$215.63	\$0.00	\$215.63
917 MULTI-HANDICAPPED	\$0.00	\$0.00	\$12.00	\$0.00	\$12.00	\$0.00	\$12.00
918 SPECIAL OLYMPICS	\$0.00	\$0.00	\$125.38	\$0.00	\$125.38	\$0.00	\$125.38
919 SPECIAL ED	\$0.00	\$0.00	\$14.11	\$0.00	\$14.11	\$0.00	\$14.11
920 LEADER IN ME	\$0.00	\$0.00	\$592.94	\$0.00	\$592.94	\$0.00	\$592.94
921 MSINDIAN	\$0.00	\$145.00	\$273.81	\$0.00	\$418.81	\$0.00	\$418.81
924 FCCLA	\$0.00	\$2,234.00	\$344.98	\$1,916.94	\$662.04	\$99.87	\$562.17
925 SMS ACADEMIC TEAM	\$0.00	\$357.05	\$36.51	\$480.00	(\$86.44)	\$397.50	(\$483.94)
927 SCIENCE LAB	\$0.00	\$390.00	\$1,222.81	\$98.45	\$1,514.36	\$0.00	\$1,514.36
928 ARCHERY	\$0.00	\$0.00	\$650.82	\$0.00	\$650.82	\$0.00	\$650.82
929 SMS 8th Grade	\$0.00	\$2,056.20	\$1,493.19	\$634.35	\$2,915.04	\$40.00	\$2,875.04
931 MS Softball	\$0.00	\$0.00	\$36.10	\$0.00	\$36.10	\$0.00	\$36.10
935 SMS History/Travel Club	\$0.00	\$6,778.54	\$1,896.37	\$7,365.24	\$1,309.67	\$1,800.22	(\$490.55)
937 8TH GRADE CLASS OF 2025 (7TH -23-24)	\$0.00	\$309.00	\$0.00	\$690.00	(\$381.00)	\$0.00	(\$381.00)
Total	\$0.00	\$51,386.32	\$48,161.84	\$50,431.98	\$49,116.18	\$10,807.71	\$38,308.47

STILWELL PUBLIC SCHOOLS

Revenue/Expenditure Summary

Elem,PreK,KG Activity-Dec meeting

Options: Fund: 62, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
951 GSOFFICE	\$17,926.61	\$14.91	\$0.00	\$868.12	\$17,073.40	\$2,247.29	\$14,826.11
952 GS 4-H	\$158.58	\$0.00	\$0.00	\$0.00	\$158.58	\$0.00	\$158.58
953 GS YEARBOOK	\$533.60	\$0.00	\$0.00	\$0.00	\$533.60	\$0.00	\$533.60
954 GSLIBRARY	\$5,845.22	\$0.00	\$0.00	\$900.00	\$4,945.22	\$0.00	\$4,945.22
955 GS MENSA	\$359.53	\$0.00	\$0.00	\$0.00	\$359.53	\$0.00	\$359.53
956 PREEFFICE	\$2,347.95	\$1,204.35	\$0.00	\$352.37	\$3,199.93	\$145.55	\$3,054.38
957 4TH GRADE	\$223.51	\$0.00	\$0.00	\$0.00	\$223.51	\$0.00	\$223.51
958 GS ATHLETICS	\$2,635.60	\$0.00	\$0.00	\$0.00	\$2,635.60	\$0.00	\$2,635.60
959 GS ART CLUB	\$768.54	\$0.00	\$0.00	\$188.34	\$580.20	\$118.61	\$461.59
960 GSKINDER	\$3.00	\$0.00	\$0.00	\$0.00	\$3.00	\$0.00	\$3.00
961 BIRTH CERTIFICATES/SUPPLIES	\$37.74	\$0.00	\$0.00	\$0.00	\$37.74	\$0.00	\$37.74
962 HEALTHY NATION	\$101.46	\$0.00	\$0.00	\$0.00	\$101.46	\$0.00	\$101.46
963 GRADE SCHOOL MUSIC	\$1,574.51	\$828.66	\$0.00	\$820.23	\$1,582.94	\$0.00	\$1,582.94
964 GS HOSPITALITY	\$1,211.00	\$0.00	\$0.00	\$0.00	\$1,211.00	\$0.00	\$1,211.00
966 Science Lab	\$807.36	\$0.00	\$0.00	\$0.00	\$807.36	\$0.00	\$807.36
967 Elem CHEROKEE CLUB	\$221.55	\$0.00	\$0.00	\$20.30	\$201.25	\$0.00	\$201.25
968 Miscellaneous Elem site	\$0.00	\$2,000.00	\$0.00	\$42.79	\$1,957.21	\$0.00	\$1,957.21
Total	\$34,755.76	\$4,047.92	\$0.00	\$3,192.15	\$35,611.53	\$2,511.45	\$33,100.08

Purchase Order Register GEN FUND new POs-DEC meeting

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 7/1/2023 - 6/30/2024, PO Range: 518 - 579

PO No	Date	Vendor No	Vendor	Description	Amount
518	11/27/2023	5344	Rockin E Trees LLC	limb removal close to buildings	1,500.00
519	11/27/2023	5400	Eric Bates	Marching band drill designer	400.00
520	11/30/2023	9087	Tashena Dress	Para assessment reimbursement	50.00
521	11/30/2023	9088	OK-ASPE	Conference Fee/ Transition Institute	50.00
522	11/30/2023	9089	Brittany Hamilton	Para assessment reimbursement	176.36
523	11/30/2023	5292	Robert Ketcher	Para assessment reimbursement	50.00
524	11/30/2023	3556	C & J's T- Shirt Shop & More	770 grant supplies/awards	600.00
525	11/30/2023	5518	OTA-PlatePay	Pikepass	1.75
526	12/01/2023	4045	Credit Card Operations	supplies charged in DEC to pay JAN	194.40
527	12/01/2023	5176	Credit Card Operations #2	supplies charged in DEC to pay JAN	21.50
528	12/01/2023	5179	Credit Card Operations #3	supplies charged in DEC to pay JAN	602.24
529	12/01/2023	5150	Credit Card Operations #4	supplies charged in DEC to pay JAN	7,190.52
530	12/01/2023	5151	Credit Card Operations #6	supplies charged in DEC to pay JAN	257.08
531	12/01/2023	5166	Credit Card Operations #5	supplies charged in DEC to pay JAN	125.87
532	12/01/2023	5164	Credit Card Operations #7	supplies charged in DEC to pay JAN	879.24
533	12/01/2023	5152	Credit Card Operations #8	supplies charged in DEC to pay JAN	568.99
534	12/01/2023	5194	Credit Card Operations #9	supplies charged in DEC to pay JAN	2,800.22
535	12/01/2023	5109	Credit Card 10	supplies charged in DEC to pay JAN	0.00
536	12/01/2023	5143	Credit Card Operations #11	supplies charged in DEC to pay JAN	0.00
537	12/01/2023	5222	Credit Card Operations #12	supplies charged in DEC to pay JAN	2,169.02
538	12/01/2023	5110	Credit Card Operations #13	supplies charged in DEC to pay JAN	1,861.62
539	12/01/2023	5236	Credit Card Operations #14	supplies charged in DEC to pay JAN	3,109.59
540	12/01/2023	5168	Credit Card Operations #15	supplies charged in DEC to pay JAN	0.00
541	12/01/2023	40	Stilwell Hardware	supplies charged in DEC to pay JAN	0.00
542	12/01/2023	3370	Sodexo Inc	meals/food service	0.00
543	12/01/2023	252	Stilwell Utilities	Utilities	0.00
544	12/01/2023	2004	O'Reilly Automotive, Inc	bus part charged in Dec	24.51
545	12/01/2023	5250	Interstate Billing Service, INC	bus parts & repairs dec	0.00
546	12/01/2023	4874	Advanced Copier Systems	copier service	0.00
547	12/01/2023	2078	Farmers Coop	supplies charged in DEC to pay JAN	0.00
548	12/01/2023	214	Davis Oil Inc.	campus fuel	0.00

STILWELL PUBLIC SCHOOLS

Purchase Order Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 7/1/2023 - 6/30/2024, PO Range: 518 - 579

PO No	Date	Vendor No	Vendor	Description	Amount
549	12/01/2023	5425	Starr Oil	district fuel for school vehicles	0.00
550	12/01/2023	2865	NOPFA	natural gas	5,499.20
551	12/01/2023	217	Ed's Auto Parts	bus parts	0.00
552	12/01/2023	258	Acme Janitor & Chemical Supply Inc	janitorial supplies charged in dec pay jan	2,451.76
553	12/01/2023	221	FUELMAN	gas cards	0.00
554	12/01/2023	1927	Verizon Wireless	cell phones	0.00
555	12/01/2023	52	Reeds Hardware	supplies charged in DEC to pay JAN	0.00
556	12/01/2023	248	Ross Transportation Inc.	bus parts	0.00
557	12/01/2023	233	Locke Supply Co	small maintenance supplies	0.00
558	12/01/2023	3529	Welling Service Company LLC	unit repairs district wide	0.00
559	12/01/2023	5199	Anderson Bat Company	Slptch/budget	598.00
560	12/01/2023	9093	Adobe Inc	Cher.Roots Grant/ device license	2,496.00
561	12/01/2023	9094	Gadget Guys LLC	SERVICE/devices/SPED	135.00
562	12/01/2023	2047	BSN Sports	Wrestling budget/C.Henry	29.98
563	12/01/2023	9095	Tallee Turman	reimbursement for Para pro test	55.00
564	12/01/2023	2	Triple T's	Daycare supplies	68.00
565	12/01/2023	9085	Greasy Mountain Screen Printing	Powerlifting Budget supplies	2,652.00
566	12/01/2023	172	NCS Pearson, Inc.	per statement/r.english	185.00
567	12/01/2023	85	CDW Government Inc	Computers	12,848.00
568	12/01/2023	4868	Scholastic Inc.*	Daycare supplies	337.86
569	12/01/2023	9097	Dry Fire USA	dual head squad pack	0.00
570	12/01/2023	5349	Tommy Nix Auto Group	suburban repairs	1,400.68
571	12/01/2023	37	Security Alarms	alarming systems	2,010.00
572	12/01/2023	85	CDW Government Inc	Cher Roots/Tech/classroom supplies	5,756.00
573	12/01/2023	9047	Kristy Brown	Cherokee Roots/supplemental cultural supplies	40.00
574	12/01/2023	9004	WillyGoat LLC	playground equipment	2,057.00
575	12/01/2023	9098	Securly Inc	Classroom management/computer security	5,974.22
576	12/01/2023	9103	Jenn Freese LLC	Training Presenter for SPED	652.50
577	12/01/2023	9104	Nichole Starr	mileage reimbursement	0.00
578	12/01/2023	9105	Dylan McGee	Cher Pridell grant presenter	260.00
579	12/01/2023	2047	BSN Sports	049 budget/ Volleyball start up	14,843.55
Non-Payroll Total:					\$82,982.66
Payroll Total:					\$0.00
Report Total:					\$82,982.66

STILWELL PUBLIC SCHOOLS

Purchase Order Register Building Fund New POs-DEC meeting

Options: Year: 2023-2024, Fund: Building, Date Range: 7/1/2023 - 6/30/2024, PO Range: 10 - 10

PO No	Date	Vendor No	Vendor	Description	Amount
10	11/27/2023	9027	Hicks&Associates Land Surveying LLC	land survey service	1,000.00
Non-Payroll Total:					\$1,000.00
Payroll Total:					\$0.00
Report Total:					\$1,000.00

Payment Register Gen Fund Payments DEC 2023

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/19/2023 - 12/19/2023, Print Payroll Payments: True,
Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
2885	12/19/2023	2586	CPI				\$299.90
2886	12/19/2023	2892	Tom Cameron & Associates				\$835.50
2887	12/19/2023	2285	Eastern Okla Erate Service, L.L.C.				\$700.00
2888	12/19/2023	4284	Daniel Communications, LLC				\$150.00
2889	12/19/2023	4293	Government Account Services				\$67.71
2890	12/19/2023	4874	Advanced Copier Systems				\$1,475.00
2891	12/19/2023	5102	OzarksGo				\$64.90
2892	12/19/2023	4232	Welsco Inc				\$12.50
2893	12/19/2023	2047	BSN Sports				\$5,457.96
2894	12/19/2023	205	Staples Business Advantage				\$5,758.40
2895	12/19/2023	2520	City of Stilwell				\$13,936.81
2896	12/19/2023	1818	Tannen Turman				\$524.68
2897	12/19/2023	2870	Julie Newman				\$320.00
2898	12/19/2023	2047	BSN Sports				\$2,236.24
2899	12/19/2023	1832	JW Pepper & Son, Inc.				\$123.40
2900	12/19/2023	2047	BSN Sports				\$3,786.60
2901	12/19/2023	2047	BSN Sports				\$79.25
2902	12/19/2023	252	Stilwell Utilities				\$15,350.59
2903	12/19/2023	5422	Xerox Financial Services				\$3,980.00
2904	12/19/2023	2047	BSN Sports				\$1,310.04
2905	12/19/2023	5176	Credit Card Operations #2				\$426.17
2906	12/19/2023	5179	Credit Card Operations #3				\$3,330.56
2907	12/19/2023	5150	Credit Card Operations #4				\$4,804.25
2908	12/19/2023	5166	Credit Card Operations #5				\$480.35
2909	12/19/2023	5164	Credit Card Operations #7				\$556.95
2910	12/19/2023	5152	Credit Card Operations #8				\$25,318.41
2911	12/19/2023	5194	Credit Card Operations #9				\$4,289.52
2912	12/19/2023	5222	Credit Card Operations #12				\$5,815.43
2913	12/19/2023	5110	Credit Card Operations #13				\$1,062.79
2914	12/19/2023	5236	Credit Card Operations #14				\$3,153.56
2915	12/19/2023	2004	O'Reilly Automotive, Inc				\$142.36
2916	12/19/2023	40	Stilwell Hardware				\$1,221.30
2917	12/19/2023	5344	Rockin E Trees LLC				\$1,500.00
2918	12/19/2023	5400	Eric Bates				\$400.00
2919	12/19/2023	9087	Tashena Dress				\$50.00
2920	12/19/2023	9088	OK-ASPE				\$50.00
2921	12/19/2023	9089	Brittany Hamilton				\$176.36
2922	12/19/2023	5292	Robert Ketcher				\$50.00
2923	12/19/2023	3556	C & J's T- Shirt Shop & More				\$600.00
2924	12/19/2023	5518	OTA-PlatePay				\$1.75
2925	12/19/2023	2865	NOPFA				\$5,117.90
2926	12/19/2023	9095	Tallee Turman				\$55.00
2927	12/19/2023	2	Triple T's				\$68.00
2928	12/19/2023	172	NCS Pearson, Inc.				\$185.00
2929	12/19/2023	5102	OzarksGo				\$89.90
3201	12/19/2023	406	Rosenstein, Fist & Ringold				\$130.00
3202	12/19/2023	2657	Therapy Works				\$13,673.00
3203	12/19/2023	4486	Northeast Rural Services, Inc				\$600.00
3204	12/19/2023	7	Okla State Emp Group Ins				\$2,158.24

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/19/2023 - 12/19/2023, Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
3205	12/19/2023	160	Ozarks Electric Coop Corp				\$19.43
3206	12/19/2023	5102	OzarksGo				\$250.00
3207	12/19/2023	2280	Windstream				\$2,549.31
3208	12/19/2023	759	4G Service & Supply				\$7.50
3209	12/19/2023	1144	OSBI				\$225.00
3210	12/19/2023	4598	59 Fuel and Feed				\$36.30
3211	12/19/2023	2571	Dale Girdner				\$78.65
3212	12/19/2023	4126	Matt Brunk				\$360.10
3213	12/19/2023	5250	Interstate Billing Service, INC				\$7,953.30
3214	12/19/2023	4995	Thurman Scott				\$65.82
3215	12/19/2023	254	Tahlequah Lumber Co. Inc				\$176.44
3216	12/19/2023	3790	The Playwell Group, Inc				\$34,545.70
3217	12/19/2023	5558	NWA Rubber Mulch				\$7,950.00
3218	12/19/2023	248	Ross Transportation Inc.				\$417.12
3219	12/19/2023	9056	Harvest Right				\$2,695.00
3220	12/19/2023	3370	Sodexo Inc				\$78,748.72
3221	12/19/2023	5425	Starr Oil				\$67.83
3222	12/19/2023	217	Ed's Auto Parts				\$26.95
3223	12/19/2023	1927	Verizon Wireless				\$1.06
3224	12/19/2023	9081	Silo FCCLA				\$567.13
3225	12/19/2023	2865	NOPFA				\$381.30
3226	12/19/2023	9094	Gadget Guys LLC				\$135.00
3227	12/19/2023	5349	Tommy Nix Auto Group				\$1,400.68
3228	12/19/2023	37	Security Alarms				\$2,010.00
3229	12/19/2023	9047	Kristy Brown				\$40.00
3230	12/19/2023	9098	Securly Inc				\$5,974.22
3231	12/19/2023	9103	Jenn Freese LLC				\$652.50
3232	12/19/2023	9105	Dylan McGee				\$260.00
3233	12/19/2023	2657	Therapy Works				\$13,647.26
3234	12/19/2023	4	The Paper Clip				\$1,812.17
3235	12/19/2023	5184	Fourkiller Films				\$2,300.00
3236	12/19/2023	258	Acme Janitor & Chemical Supply				\$803.34
Non-Payroll Total:							\$298,134.11
Payroll Total:							\$0.00
Balance Foward:							\$8,297,911.64
Total:							\$8,596,045.75

STILWELL PUBLIC SCHOOLS

Payment Register

BUILDING FUND PMTS-DEC

Options: Year: 2023-2024, Fund: Building, Date Range: 12/19/2023 - 12/19/2023, Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
162	12/19/2023	9027	Hicks&Associates Land Surveying				\$1,000.00
Non-Payroll Total:							\$1,000.00
Payroll Total:							\$0.00
Balance Foward:							\$261,653.67
Total:							\$262,653.67

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 2930 - 3173,
Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
2930	12/18/2023	4604	Vicki R Allen	PD			\$0.00
2931	12/18/2023	80002	Ligaya Allison	PD			\$0.00
2932	12/18/2023	90029	Adara Brynn Baird	PD			\$0.00
2933	12/18/2023	4734	Janell D Baird	PD			\$0.00
2934	12/18/2023	5346	Norma Baldrige	PD			\$0.00
2935	12/18/2023	80008	Regina Barton	PD			\$0.00
2936	12/18/2023	90037	Josie Ann Bearpaw	PD			\$0.00
2937	12/18/2023	90005	Brett Roy Bell	PD			\$0.00
2938	12/18/2023	3363	Sarah D Bell	PN			\$840.77
2939	12/18/2023	90031	Blakely James Benham	PD			\$0.00
2940	12/18/2023	80017	Julie Bowen	PD			\$0.00
2941	12/18/2023	3667	Lara M Brewer	PN			\$2,735.51
2942	12/18/2023	80022	Cynthia Brown	PD			\$0.00
2943	12/18/2023	90010	Kristy Elaine Brown	PD			\$0.00
2944	12/18/2023	80465	Matthew J Brunk	PD			\$0.00
2945	12/18/2023	80256	Heidi Buchmann	PD			\$0.00
2946	12/18/2023	5202	Kenneth Buckner	PD			\$0.00
2947	12/18/2023	5326	Justin Burney	PD			\$0.00
2948	12/18/2023	5201	John Thomas Burroughs	PD			\$0.00
2949	12/18/2023	4523	Daniel Butler	PD			\$0.00
2950	12/18/2023	5336	Teresa Buzzard	PD			\$0.00
2951	12/18/2023	5378	Sarah M Cain	PD			\$0.00
2952	12/18/2023	5155	Madison Faith Campbell	PD			\$0.00
2953	12/18/2023	5119	April Cannon	PD			\$0.00
2954	12/18/2023	5098	Dawn Carson	PD			\$0.00
2955	12/18/2023	80038	Jeff Carson	PD			\$0.00
2956	12/18/2023	80039	Jody Carson	PD			\$0.00
2957	12/18/2023	3607	Hanna Caton	PD			\$0.00
2958	12/18/2023	3228	Angelene Catron	PD			\$0.00
2959	12/18/2023	80427	Jamie M Catron	PD			\$0.00
2960	12/18/2023	90001	Molly Katelyn Cherry	PD			\$0.00
2961	12/18/2023	80042	Rita Christie	PD			\$0.00
2962	12/18/2023	3662	Patricia L Christie	PN			\$3,719.80
2963	12/18/2023	5560	Maygen Jaylynn Clark	PD			\$0.00
2964	12/18/2023	80043	Steve Cochran	PD			\$0.00
2965	12/18/2023	4167	Shayla Ann Cone	PD			\$0.00
2966	12/18/2023	4527	Kristina Crittenden	PD			\$0.00
2967	12/18/2023	4066	Susan G Croley	PN			\$554.10
2968	12/18/2023	80056	Sky Davidson	PD			\$0.00
2969	12/18/2023	3499	Susan Davidson	PD			\$0.00
2970	12/18/2023	90013	Charles Matthew Davis	PD			\$0.00
2971	12/18/2023	4299	Jody L Davis	PD			\$0.00
2972	12/18/2023	5084	Samantha Davis	PD			\$0.00
2973	12/18/2023	3798	Nicholas R Davis	PD			\$0.00
2974	12/18/2023	90004	Tera Bryanne Dawson	PD			\$0.00
2975	12/18/2023	4526	Kyle Decker	PD			\$0.00
2976	12/18/2023	80057	Heather Denny	PD			\$0.00
2977	12/18/2023	80600	Justin Denny	PD			\$0.00
2978	12/18/2023	80617	Ronnie C Denny	PD			\$0.00

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 2930 - 3173,
Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
2979	12/18/2023	5354	Stacy Dew	PD			\$0.00
2980	12/18/2023	5432	Charlotte Leann Dillard	PD			\$0.00
2981	12/18/2023	5356	Alisha Tanille Drain	PD			\$0.00
2982	12/18/2023	90046	Glenna Tanae Dress	PN			\$156.57
2983	12/18/2023	90015	Tashena Arlene Dress	PD			\$0.00
2984	12/18/2023	4545	Kimberly Duncan	PD			\$0.00
2985	12/18/2023	5475	KaSandra Dawn Eagleton	PD			\$0.00
2986	12/18/2023	80070	L Rachelle English	PD			\$0.00
2987	12/18/2023	80073	Dallas Essary	PD			\$0.00
2988	12/18/2023	80072	Elizabeth Essary	PD			\$0.00
2989	12/18/2023	4365	Gary Eubanks	PN			\$1,153.76
2990	12/18/2023	90034	Jaeda Hope Eubanks	PD			\$0.00
2991	12/18/2023	80076	Jimmie D Eubanks	PD			\$0.00
2992	12/18/2023	5431	Macey Mikall Eubanks	PN			\$85.79
2993	12/18/2023	80078	Shelley Eubanks	PD			\$0.00
2994	12/18/2023	80370	Lindsey N Eubanks	PD			\$0.00
2995	12/18/2023	5539	Kamron Jayden Eubanks-Hand	PN			\$313.99
2996	12/18/2023	5330	Joshua Fenn	PD			\$0.00
2997	12/18/2023	80379	Carla F Fields	PD			\$0.00
2998	12/18/2023	80081	Tiffany Fishinghawk	PD			\$0.00
2999	12/18/2023	80082	Janice M Fletcher	PD			\$0.00
3000	12/18/2023	4300	Karen R Ford	PD			\$0.00
3001	12/18/2023	4160	Jonathan L Ford	PD			\$0.00
3002	12/18/2023	4525	Lawrence Fourkiller	PD			\$0.00
3003	12/18/2023	4926	Tiara Lynn Fourkiller	PD			\$0.00
3004	12/18/2023	3503	Amanda E Fourkiller	PD			\$0.00
3005	12/18/2023	90039	Jaivyn Sunee Sky Gann Kirk	PN			\$236.48
3006	12/18/2023	90045	Kaitlynn LeeAnn Gatewood	PD			\$0.00
3007	12/18/2023	80320	Micheal P George	PD			\$0.00
3008	12/18/2023	80606	Wayne Gillispie	PD			\$0.00
3009	12/18/2023	3504	Lauren Gilstrap	PD			\$0.00
3010	12/18/2023	4466	Brandy Girdner	PN			\$3,460.43
3011	12/18/2023	80588	Dale Girdner	PN			\$5,675.80
3012	12/18/2023	80638	Kimberly Girdner	PD			\$0.00
3013	12/18/2023	4522	Noreen Gregory	PD			\$0.00
3014	12/18/2023	5364	Kayla Skye Grimes	PD			\$0.00
3015	12/18/2023	90006	Brittany Shay Hamilton	PD			\$0.00
3016	12/18/2023	80371	Theda K Hamilton	PD			\$0.00
3017	12/18/2023	80505	Stacie G Hammons	PD			\$0.00
3018	12/18/2023	4558	Karen Hardbarger	PD			\$0.00
3019	12/18/2023	3846	Jessica Hardbarger	PD			\$0.00
3020	12/18/2023	80546	Shamekah M Hargis	PD			\$0.00
3021	12/18/2023	90020	Nicole Ann Hendrix	PD			\$0.00
3022	12/18/2023	3802	Darrell Hendrix	PD			\$0.00
3023	12/18/2023	4515	Christopher J Henry	PD			\$0.00
3024	12/18/2023	5310	Cheryl Holloway	PN			\$1,429.39
3025	12/18/2023	5470	Janet Hopkins	PD			\$0.00
3026	12/18/2023	80125	Jeff Hudgins	PD			\$0.00
3027	12/18/2023	90002	Tina Dawn Hume	PD			\$0.00

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 2930 - 3173,
Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
3028	12/18/2023	80128	Kim R Hummingbird	PD			\$0.00
3029	12/18/2023	5318	Kayla James	PD			\$0.00
3030	12/18/2023	80456	Jessica A Jarvis	PD			\$0.00
3031	12/18/2023	90019	Bonnie Marie Jobe	PD			\$0.00
3032	12/18/2023	80307	Brian Johnson	PD			\$0.00
3033	12/18/2023	5256	Kayla Johnson	PN			\$102.95
3034	12/18/2023	80135	Nena Marie Jones	PD			\$0.00
3035	12/18/2023	4162	Billie D Kennedy	PD			\$0.00
3036	12/18/2023	4069	Derek H Kennedy	PD			\$0.00
3037	12/18/2023	4808	Ruby Kester	PD			\$0.00
3038	12/18/2023	4736	Marcie E Ketcher	PD			\$0.00
3039	12/18/2023	5292	Robert Ketcher	PD			\$0.00
3040	12/18/2023	5229	Samantha S Ketcher	PD			\$0.00
3041	12/18/2023	80543	Sheila Killer	PD			\$0.00
3042	12/18/2023	80144	Andy Kimble	PD			\$0.00
3043	12/18/2023	4816	Jessica L Kimble	PD			\$0.00
3044	12/18/2023	3945	Gena K Kirk	PD			\$0.00
3045	12/18/2023	3808	Lacee Knapp	PD			\$0.00
3046	12/18/2023	5242	Adrienne M Latta	PD			\$0.00
3047	12/18/2023	80502	Billy J Latta	PD			\$0.00
3048	12/18/2023	4653	Matthew Mark Lea	PD			\$0.00
3049	12/18/2023	5321	Arika Lynn Leach	PD			\$0.00
3050	12/18/2023	4543	Dylan Trent Leach	PD			\$0.00
3051	12/18/2023	80151	Kristy L Leatherwood	PD			\$0.00
3052	12/18/2023	90023	Annajo Limore	PD			\$0.00
3053	12/18/2023	80157	Margie Littledeer	PD			\$0.00
3054	12/18/2023	80227	Jennifer J Littlefield	PD			\$0.00
3055	12/18/2023	80158	Ronnie Littlejohn	PD			\$0.00
3056	12/18/2023	5233	Jessamy Long	PN			\$180.16
3057	12/18/2023	4929	Jessica Long	PD			\$0.00
3058	12/18/2023	80159	Maranda N Long	PD			\$0.00
3059	12/18/2023	4755	Kati R. Longshore	PD			\$0.00
3060	12/18/2023	5471	Joshua Blanton Luck	PD			\$0.00
3061	12/18/2023	90043	Jennifer Ellen Madden	PD			\$0.00
3062	12/18/2023	5140	Angel Dawn Markovich	PN			\$2,342.03
3063	12/18/2023	4634	Dillon Rane Martin	PD			\$0.00
3064	12/18/2023	80166	Tilden Martin	PD			\$0.00
3065	12/18/2023	5484	Veronica Martinez	PD			\$0.00
3066	12/18/2023	80683	Diamantina Martinez	PD			\$0.00
3067	12/18/2023	90018	William Ray Matthews	PN			\$2,449.41
3068	12/18/2023	90027	Mary Amanda Maupin	PD			\$0.00
3069	12/18/2023	5553	Caitlyn Bailey Mays	PD			\$0.00
3070	12/18/2023	5218	Terry Mays	PN			\$461.75
3071	12/18/2023	5145	Austin Seth McGee	PD			\$0.00
3072	12/18/2023	80172	James W McGee	PD			\$0.00
3073	12/18/2023	4633	Shakota G McGee	PD			\$0.00
3074	12/18/2023	3191	Tonya Means	PD			\$0.00
3075	12/18/2023	4067	Lindsey R Meeks	PD			\$0.00
3076	12/18/2023	80602	Robert Mendenhall	PD			\$0.00

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 2930 - 3173,
Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
3077	12/18/2023	5551	Michael Dewayne Merrie	PD			\$0.00
3078	12/18/2023	80179	Patty J Meyer	PD			\$0.00
3079	12/18/2023	90035	Jordan Nicole Minor	PD			\$0.00
3080	12/18/2023	5279	Johnny Mitchell	PD			\$0.00
3081	12/18/2023	5325	Fionna Moldrup	PD			\$0.00
3082	12/18/2023	5556	Wanda H Moldrup	PD			\$0.00
3083	12/18/2023	80646	Eric Mongold	PD			\$0.00
3084	12/18/2023	5438	Rebecca Morton	PD			\$0.00
3085	12/18/2023	90050	Madison Fae Musgrave	PN			\$348.00
3086	12/18/2023	5552	Maddison Taylor Nation	PD			\$0.00
3087	12/18/2023	80647	Julie Ann Newman	PD			\$0.00
3088	12/18/2023	5382	Heather Newsom	PD			\$0.00
3089	12/18/2023	5357	Elisa Frances Nofire	PD			\$0.00
3090	12/18/2023	80510	Julie OField	PD			\$0.00
3091	12/18/2023	90036	Joey Lee Olive	PN			\$369.75
3092	12/18/2023	5245	Karla Stephany Otero	PN			\$767.91
3093	12/18/2023	4737	Alese D. Owens	PD			\$0.00
3094	12/18/2023	5099	Mary Beth Paden	PD			\$0.00
3095	12/18/2023	80199	Carol J Parker	PD			\$0.00
3096	12/18/2023	4174	Cassie A Parker	PD			\$0.00
3097	12/18/2023	5118	Thomas Olen Parker	PD			\$0.00
3098	12/18/2023	3177	Shannon Parker	PD			\$0.00
3099	12/18/2023	5383	Uniqua Parkin	PD			\$0.00
3100	12/18/2023	4048	Maegan A Parks	PD			\$0.00
3101	12/18/2023	3505	Robynne Parris	PD			\$0.00
3102	12/18/2023	80278	Rebekah Patterson	PD			\$0.00
3103	12/18/2023	80604	Abby G Perez	PD			\$0.00
3104	12/18/2023	90016	Kristina Gayle Pilcher	PD			\$0.00
3105	12/18/2023	4996	Daryn James Powell	PD			\$0.00
3106	12/18/2023	4765	Claire Presley	PD			\$0.00
3107	12/18/2023	5347	Leslee Camille Ratfiff	PD			\$0.00
3108	12/18/2023	80216	Jane M Rhoads	PD			\$0.00
3109	12/18/2023	3227	Mandy D Richardson	PD			\$0.00
3110	12/18/2023	80644	Seth Richardson	PD			\$0.00
3111	12/18/2023	5101	Cynthia E Roberts	PD			\$0.00
3112	12/18/2023	4141	Debby L Roberts	PD			\$0.00
3113	12/18/2023	5257	Rebecca Robertson	PN			\$60.06
3114	12/18/2023	4756	Todd Robertson	PD			\$0.00
3115	12/18/2023	80293	Linda K Roedenbeck	PD			\$0.00
3116	12/18/2023	90008	Bryan David Ross	PD			\$0.00
3117	12/18/2023	80225	Donna Ruben	PD			\$0.00
3118	12/18/2023	3895	Laura A Samargis	PD			\$0.00
3119	12/18/2023	80663	Matthew M Samargis	PD			\$0.00
3120	12/18/2023	4944	Caitlin Sawney	PD			\$0.00
3121	12/18/2023	4743	Vicki Sawney	PD			\$0.00
3122	12/18/2023	80453	Lisa D Sawney	PD			\$0.00
3123	12/18/2023	5351	Gracie Page Scott	PD			\$0.00
3124	12/18/2023	5537	Lydia Scott	PN			\$1,309.74
3125	12/18/2023	90030	Olivia Rae Scott	PD			\$0.00

STILWELL PUBLIC SCHOOLS**Payment Register**

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 2930 - 3173,
Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
3126	12/18/2023	5117	Shannon Scott	PD			\$0.00
3127	12/18/2023	80556	Thurman W Scott	PN			\$1,858.82
3128	12/18/2023	90038	Sarah Self	PD			\$0.00
3129	12/18/2023	4296	Shiloh Shores	PD			\$0.00
3130	12/18/2023	4842	Chrisanna M Sidebottom	PD			\$0.00
3131	12/18/2023	80247	Stephannie N Swift	PD			\$0.00
3132	12/18/2023	3810	Carol Spears	PD			\$0.00
3133	12/18/2023	5132	Audrey Lea Spindle	PD			\$0.00
3134	12/18/2023	90017	Nichole DeAnn Starr	PD			\$0.00
3135	12/18/2023	90014	Alice Kay Stephenson	PD			\$0.00
3136	12/18/2023	90009	Matthew Wayne Stilwell	PD			\$0.00
3137	12/18/2023	5307	Brandi Ranae Swaffar	PD			\$0.00
3138	12/18/2023	90007	Misty Michelle Sweeney	PD			\$0.00
3139	12/18/2023	5536	Terry Lee Sweeney	PD			\$0.00
3140	12/18/2023	90025	Jannet Gail Talbot	PD			\$0.00
3141	12/18/2023	5230	Sheila Taylor	PD			\$0.00
3142	12/18/2023	80642	Andrew Taylor	PD			\$0.00
3143	12/18/2023	3876	Emmalee E Taylor	PN			\$1,135.84
3144	12/18/2023	80196	Kimberly J Thomas	PD			\$0.00
3145	12/18/2023	5334	Haley Thompson	PD			\$0.00
3146	12/18/2023	4766	Kristen R Thompson	PD			\$0.00
3147	12/18/2023	4307	Patricia L. Toney	PD			\$0.00
3148	12/18/2023	4332	Rhea Ladonna Toney	PD			\$0.00
3149	12/18/2023	90044	Eadee Bell Turman	PD			\$0.00
3150	12/18/2023	80255	Jennifer R Turman	PD			\$0.00
3151	12/18/2023	4738	Jerry Lee Turman	PN			\$53.62
3152	12/18/2023	5026	Tallee Jo Turman	PD			\$0.00
3153	12/18/2023	80448	Tannen Turman	PD			\$0.00
3154	12/18/2023	4297	Russell T Turner	PD			\$0.00
3155	12/18/2023	90021	Cathy Marie Unger	PD			\$0.00
3156	12/18/2023	90026	Edwin Unger	PD			\$0.00
3157	12/18/2023	3224	Katherine M Varner	PD			\$0.00
3158	12/18/2023	5386	Maria Verduzco	PD			\$0.00
3159	12/18/2023	80344	Sandra K Wagner	PD			\$0.00
3160	12/18/2023	80598	Don R Waldrop	PD			\$0.00
3161	12/18/2023	80258	Barbara D Walker	PD			\$0.00
3162	12/18/2023	80259	Greg Walker	PD			\$0.00
3163	12/18/2023	5226	Sammy Ray Ward	PD			\$0.00
3164	12/18/2023	5309	Mike Watie	PN			\$1,531.60
3165	12/18/2023	80261	Charity West	PD			\$0.00
3166	12/18/2023	80263	Brandy White	PD			\$0.00
3167	12/18/2023	80525	Gerald White	PD			\$0.00
3168	12/18/2023	90011	Christina Dawn Williams	PD			\$0.00
3169	12/18/2023	80264	Gail Williams	PD			\$0.00
3170	12/18/2023	90012	Christopher Cody Willis	PD			\$0.00
3171	12/18/2023	4567	Dale Wayne Winkler	PN			\$1,140.67
3172	12/18/2023	4305	Monica Workman	PD			\$0.00
3173	12/18/2023	80568	Nora S Workman	PN			\$1,697.71

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 2930 - 3173,
Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
				Non-Payroll Total:			\$0.00
				Payroll Total:			\$36,172.41
				Balance Foward:			\$7,180,073.48
				Total:			\$7,216,245.89

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 3174 - 3200,
 Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
3174	12/18/2023	191	American Fidelity Assurance Com	R			\$24,322.32
3175	12/18/2023	80536	AFHSA	R			\$610.83
3176	12/18/2023	4990	America's Car Mart Inc	R			\$25.00
3177	12/18/2023	30	POE	R			\$887.03
3178	12/18/2023	5288	American Fidelity Assurance	R			\$433.32
3179	12/18/2023	16	Carson Community Bank	R			\$121,185.00
3180	12/18/2023	196	BANK OF COMMERCE - FWH	R			\$50,418.88
3181	12/18/2023	195	BANK OF COMMERCE - STATE	R			\$24,060.00
3182	12/18/2023	4885	Carson Community Bank	R			\$592,396.15
3183	12/18/2023	198	CCOSA	R			\$48.75
3184	12/18/2023	305	Stilwell Public School*	R			\$965.20
3185	12/18/2023	199	BANK OF COMMERCE XMAS CLU	R			\$1,150.00
3186	12/18/2023	4950	Faber and Brand, L.L.C.	R			\$200.00
3187	12/18/2023	80687	Employee Deposit Account	R			\$8,230.00
3188	12/18/2023	20	Leaders Life	R			\$365.01
3189	12/18/2023	22	LegalShield	R			\$220.35
3190	12/18/2023	1320	Love, Beal & Nixon, P.C.	R			\$917.02
3191	12/18/2023	32	ManhattanLife Assur Com of Am	R			\$73.18
3192	12/18/2023	24	Memorial Hospital	R			\$25.00
3193	12/18/2023	29	OEA Headquarters	R			\$643.84
3194	12/18/2023	23	OEA Credit Union	R			\$50.00
3195	12/18/2023	80661	OK Centralized Support Registry	R			\$564.83
3196	12/18/2023	7	Okla State Emp Group Ins	R			\$108,892.38
3197	12/18/2023	80653	SEA	R			\$17.00
3198	12/18/2023	99999	STILWELL PUBLIC SCHOOLS	R			\$2,019.00
3199	12/18/2023	28	T/R Bank of Commerce	R			\$142,861.48
3200	12/18/2023	80564	United Way of Adair County	R			\$84.18

Non-Payroll Total:	\$0.00
Payroll Total:	\$1,081,665.75
Balance Foward:	\$7,216,245.89
Total:	\$8,297,911.64

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: CO-OP FUND-FOR CO-OP, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 61 - 66,
 Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
61	12/18/2023	80008	Regina Barton	PN			\$1,140.17
62	12/18/2023	80072	Elizabeth Essary	PD			\$0.00
63	12/18/2023	80082	Janice M Fletcher	PD			\$0.00
64	12/18/2023	80371	Theda K Hamilton	PD			\$0.00
65	12/18/2023	80278	Rebekah Patterson	PD			\$0.00
66	12/18/2023	80263	Brandy White	PD			\$0.00
Non-Payroll Total:							\$0.00
Payroll Total:							\$1,140.17
Balance Foward:							\$45,054.47
Total:							\$46,194.64

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: CO-OP FUND-FOR CO-OP, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 67 - 74, Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
67	12/18/2023	191	American Fidelity Assurance Com	R			\$155.60
68	12/18/2023	16	Carson Community Bank	R			\$1,747.30
69	12/18/2023	196	BANK OF COMMERCE - FWH	R			\$1,073.65
70	12/18/2023	195	BANK OF COMMERCE - STATE	R			\$411.00
71	12/18/2023	4885	Carson Community Bank	R			\$7,851.45
72	12/18/2023	20	Leaders Life	R			\$26.56
73	12/18/2023	7	Okla State Emp Group Ins	R			\$696.38
74	12/18/2023	28	T/R Bank of Commerce	R			\$2,032.75
Non-Payroll Total:							\$0.00
Payroll Total:							\$13,994.69
Balance Foward:							\$46,194.64
Total:							\$60,189.33

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: Building, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 154 - 154, Print Payroll Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
154	12/18/2023	80637	Lanny A Cain	PD			\$0.00
Non-Payroll Total:							\$0.00
Payroll Total:							\$0.00
Balance Foward:							\$257,014.87
Total:							\$257,014.87

STILWELL PUBLIC SCHOOLS

Payment Register

Options: Year: 2023-2024, Fund: Building, Date Range: 12/18/2023 - 12/18/2023, Payment Range: 155 - 161, Print Payroll
 Payments: True, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
155	12/18/2023	191	American Fidelity Assurance Com	R			\$138.12
156	12/18/2023	16	Carson Community Bank	R			\$487.90
157	12/18/2023	196	BANK OF COMMERCE - FWH	R			\$88.05
158	12/18/2023	195	BANK OF COMMERCE - STATE	R			\$68.00
159	12/18/2023	4885	Carson Community Bank	R			\$2,650.69
160	12/18/2023	7	Okla State Emp Group Ins	R			\$640.28
161	12/18/2023	28	T/R Bank of Commerce	R			\$565.76
Non-Payroll Total:							\$0.00
Payroll Total:							\$4,638.80
Balance Foward:							\$257,014.87
Total:							\$261,653.67

SPS SUBSTITUTE TEACHER'S CONTRACT

Social Security No.: _____

Date: 12-15-23

Teacher Number: _____

Year Certificate Expires: _____

This agreement serves as a contract between the substitute teacher whose signature appears below and the Stilwell Board of Education for the approximate period 23-24 SY; to perform such duties as prescribed by the officer in charge of the absentee.

The salary for said substitute shall be \$ 65.⁰⁰ or 9.²⁹ per day as agreed upon by the Superintendent and the representative of the Stilwell School Board of Education.

Certified _____ Non-Certified SY: _____

STILWELL SCHOOL DISTRICT NO I-25 of ADAIR COUNTY

President of Board Date

Superintendent Date

✓ Danielle Marley
Substitute Teacher

4/23/04
Date of Birth

80847 S 4723 Rd
Address

Hispanic
Race

918-575-6353
Phone

Approved this _____ day of _____, 20_____

2024-2025 Stilwell Public Schools

July 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2024						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2024						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2024						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

July	
4	Independence Day

August	
1-2	New Staff Report
5	Staff Breakfast & Professional Development
6	Staff Workday 10:00 AM - 2:00 PM
	Open House 2:00 - 6:00 PM
7	Professional Development
8	Students Report
30	Professional Development

September	
2	No School - Labor Day Break

October	
4	End of the First Quarter
7	Beginning of the Second Quarter
14	Indigenous Day
15	Parent/Teacher Conference 3:00 - 9:00 PM
17-21	No School - Fall Break

November	
8	Professional Development
11	Veteran's Day
25-29	No School - Thanksgiving Break
28	Thanksgiving

December	
19	End of the First Semester
20	Professional Development
23	Christmas Break: December 23rd - January 6th
24	Christmas Eve
25	Christmas Day
31	New Year's Eve

January 2025						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January	
1	New Year's Day
6	Beginning of the Third Quarter
20	No School - Martin Luther King Jr. Day

February	
17	No School - President's Day

March	
7	End of the Third Quarter
10	Beginning of the Fourth Quarter
13	Parent/Teacher Conference 3:00 - 9:00 PM
14-21	No School - Spring Break

April	
18	No School - Good Friday
20	Easter

May	
9	End of the Second Semester
12	Teacher Workday

BOARD
APPROVED

	Days	Minutes	Hours	PD	PT Conf.
First Quarter	40	15,200	253	18	0
Second Quarter	44	16,720	279	12	6
Third Quarter	43	16,340	272	0	0
Fourth Quarter	38	14,440	241	0	6
Total: 165 days, 62,700 minutes, 1,045 hours, 30 hours of professional development, and 12 hours of P/T conferences. 1,087 - 1,080 = 7 hours or 420 minutes/380 = 1 days to spare.					

**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:	Stilwell Public Schools
Address:	1801 W Locust Stilwell, OK 74960
Employer Identification Number:	73-6096909
Nature of Business:	Public School
Name of Plan:	Stilwell Public Schools Flexible Benefit Plan
Plan Number:	501 All Employees

B. EFFECTIVE DATE

Original effective date of the Plan:	January 1, 2010
If Amendment to existing plan, effective date of amendment:	January 1, 2024

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 employment
Retiree Wording:	N/A
Minimum Hours:	All employees with 0 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 0 years.

D. PLAN YEAR

The current plan year will begin on January 1, 2024 and end on December 31, 2024. Each subsequent plan year will begin on January 1 and end on December 31.

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:

100% of compensation per entire plan year.

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)
American Fidelity Assurance Company | Employees Group Insurance Division (EGID) |
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)
American Fidelity Assurance Company |
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 |
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)
Employees Group Insurance Division (EGID) | Employees Group Insurance Division (EGID) |
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 - **\$0.00** per Plan Year

Recordkeeper: N/A

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 or a Prorated Amount for a Short Plan Year.

Maximum Coverage - **\$2600.00** 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: **\$500.00** 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 not** 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 – **First Fidelity Bank N A**

Maximum Contribution – **indexed annually by the IRS.**

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:

N/A

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.

9. **Temporary COVID Relief Amendment**—The Plan permits the following Changes in accordance with Section XIV of the Plan, and as selected by the Employer.

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 _____.

**Stilwell Public Schools -
(Name of Employer)**

Signed By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
PD – 1122 SW Document ID # 162238MCP #84900 Effective Date:01/01/2024 11/6/23 9:34 AM

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 \$610, 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 on-going 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.

SECTION XIV

TEMPORARY COVID RELIEF AMENDMENT

- 14.01 **PURPOSE:** In accordance with changes permitted under The Coronavirus Aid, Relief, and Economic Security Act, 2020, IRS Notice 2020-29, The Consolidated Appropriations Act, 2021, and IRS Notice 2021-15, Employer selected modifications to Plan language and procedures consistent with the following Plan options, as applicable. Notwithstanding any provision of the Plan to the contrary, as elected by the Employer in Item F of the Adoption Agreement, the Plan is hereby amended to adopt the following:
- a. **Extended Claims Period:** For unused amounts remaining in a Medical Expense Reimbursement Plan or a Dependent Care Reimbursement Plan under the Section 125 Plan as of the end of a grace period or plan year ending in 2020, the Participants may apply those unused amounts to pay or reimburse medical care expenses or dependent care expenses, respectively, incurred through December 31, 2020.
 - b. **Mid-Year Election Changes:** Each Participant who is eligible to make salary reduction contributions under the Plan may make prospective election changes (including an initial election) during calendar year 2020 regarding Group Medical Insurance, a Medical Expense Reimbursement Plan, or a Dependent Care Reimbursement Plan, regardless of whether the basis for the election change satisfies the criteria set forth in regular election change rules.
 - c. **Mid-Year Election Changes for Medical Expense Reimbursement Plan:** For plan years ending in 2021, Participants may modify their Medical Expense Reimbursement Plan elections on a prospective basis at any time during the year. No qualifying event is required.
 - d. **Mid-Year Election Changes for Dependent Care Reimbursement Plan:** For plan years ending in 2021, Participants may modify their Dependent Care Reimbursement Plan elections on a prospective basis at any time during the year. No qualifying event is required.
 - e. **Extended Grace Period:** For plan years ending in 2020 and/or 2021, the grace period for Medical Expense Reimbursement Plan and/or Dependent Care Reimbursement Plan is extended to 12 months.
 - f. **Unlimited Carryover for Medical Expense Reimbursement Plan:** All unused funds in the Medical Expense Reimbursement Plan may be carried over to 2021 (from plan year 2020) and/or 2022 (from plan year 2021). There is no carryover maximum.
 - g. **Dependent Care Reimbursement Plan Age Increase:** For Participants enrolled in the Dependent Care Reimbursement Plan for the 2020 Plan Year, the maximum age for children is extended from age 12 to age 13 when paying or reimbursing dependent care expenses incurred during the 2020 Plan Year. Additionally, amounts remaining at the end of the run-out period for the 2020 Plan Year shall be available to pay or reimburse otherwise-eligible dependent care expenses incurred during the 2021 Plan Year for a child who attained age 13 during the 2020 Plan Year (until the child turns age 14) or for another child who turns age 13 during the 2021 Plan Year.
 - h. **Reimbursement for Non-Active Participants:** Participants who cease participation in a Medical Expense Reimbursement Plan during 2020 or 2021 (for example, due to termination of employment) may continue to receive reimbursements from unused balances through the end of the plan year in which such participation ceased (including any grace period).
 - i. **Dependent Care Reimbursement Plan Maximum Increase:** For the 2021 calendar year only, Dependent Care Reimbursement Plan maximums may be increased to \$10,500 per family (\$5,250 for married individuals filing a joint return).

To Whom It May Concern,

This is my official letter of resignation. This is not what I wanted to happen and not what I had planned for this year. I met with my family over the last week, and we discussed the stress levels of the job I am doing. After much praying and going back and forth I have decided I cannot stay in the room you assigned me. I was hired for RTI with Rita and then got asked to move to Mrs. Shamekia's room to do ELL. When your first-grade teacher quit and you asked me to take on the special room once again I said yes. I feel I have done everything you requested. I asked you in our last face-to-face to move me to one of the other open SPED positions. You stated I was hired for this position and thus must stay there or not have a job. I then asked for a Camera to be put in my room. You said no or at least not till sometime after the holidays. I then asked to be moved to the ISD room till the cameras could be installed. You said no twice to that. I feel as a teacher I have done everything I could to help the school by moving multiple times and every time giving it my all.

I think there are some things you should know. I took this job and did the boot camp because I enjoyed RTI so much. I am two semesters away from a master's degree in social work and 15 credit hours from a master's in SPED. I chose Stilwell because I wanted to support my community. I did not choose it for the money because honestly, I can make more elsewhere with my degrees. I took para pay last year because I enjoyed the job. In the last few months, I have been hit, kicked, pushed, and screamed at daily. I have come home with bruises and have been so exhausted that my children are not getting the best of me. Ultimately that is what has made me choose this course of action. I am sorry we could not come to an understanding that would have benefited us both.

Sincerely,

Charlotte Dillard

December 18, 2023

Dear Mr. Turman,

I am writing to formally submit my resignation from my position as an English teacher at Stilwell High School. Please accept this letter as my notice of resignation, effective January 3, 2024.

I have thoroughly enjoyed my time working at SHS and I am grateful for the opportunities and experiences I have gained during my tenure. However, after careful consideration, I have decided to pursue a new career opportunity that aligns more closely with my long-term goals and aspirations.

I would like to express my sincere gratitude to you and the entire team for your support, guidance, and mentorship throughout my time here. I have learned a great deal from each and every one of you, and I am truly grateful for the knowledge and skills I have acquired.

During the remaining period of my employment, I am committed to ensuring a smooth transition of my responsibilities. Please let me know how I can be of assistance during this time.

Once again, I would like to extend my heartfelt thanks for the opportunities and experiences I have had at SHS. I am grateful for the relationships I have built and the knowledge I have gained. I wish you and the entire team continued success and prosperity.

Thank you for your understanding and support.

Sincerely,

A handwritten signature in cursive script that reads "Billie Kennedy". The signature is written in black ink and is positioned above the typed name and title.

Billie Kennedy
English Teacher