NOTICE
GLENPOOL CITY COUNCIL
REGULAR MEETING

A Regular Session of the Glenpool City Council will be held at 6:00 p.m. on January 21, 2025, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

NOTE: The Glenpool City Council will be assembled for the meeting at the City Council Chambers, 12205 S. Yukon Ave, Glenpool, Oklahoma. Members of the public are invited to attend the in-person meeting, or join a live broadcast at this link:
Join Zoom Meeting
https://us02web.zoom.us/j/89753555435?pwd=QzdFVjA1b0lKa1lSUFlKbUNrUUxtdz09
Meeting ID: 897 5355 5435
Passcode: 974088
One tap mobile
+13462487799, US (Houston)
+14086380968, US (San Jose)
Dial by your location
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
Meeting ID: 897 5355 5435
Passcode: 974088
Find your local number: https://us02web.zoom.us/u/kdrY6w7ABX

The City Council welcomes comments from citizens of Glenpool who wish to address any item on the agenda.

- Speakers attending in **PERSON** are required to complete the Request to Speak form located on the agenda table and return to the City Clerk **PRIOR TO THE CALL TO ORDER.**
- Speakers attending via **ZOOM** are required to complete the Request to Speak form located on our website: https://glenpoolonline.civicweb.net/document/19057/Request%20to%20Speak%20Form.pdf and email it to the City Clerk: lasmith@cityofglenpool.com **PRIOR TO 6:00 PM JANUARY 21, 2025.**

AGENDA

Page

A) **Call to Order - Joyce G. Calvert, Mayor**

B) **Roll Call, Declaration of Quorum – Lesli Smith, City Clerk; Joyce G. Calvert, Mayor**

C) **Invocation –Tommy or Deirdre Davis of New Direction International Jenks**

D) **Pledge of Allegiance – Joyce G. Calvert, Mayor**

E) **Management Report**

F) **Mayor Report – Joyce G. Calvert, Mayor**

G) **Council Comments**

H) **Public Comments**

I) **Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the City Council to be routine and will be enacted by one motion. Any Councilor may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)**

1) Approval of the Minutes from the January 6, 2025, meeting. 3 - 11

City Council Regular Meeting - 06 Jan 2025 - Minutes - Pdf

2) Approval of the FY 24-25 Budget Amendment CITY-07, increasing General Fund revenues and associated expenditures for the OHSO Grant previously accepted by City Council during the fiscal year. 12 - 13

FY 24-25 Budget Amendment CITY-07 - Staff Report 01-21-25
FY 24-25 Budget Amendment CITY-07 - Police OHSO Grant 01-21-25

3) Approval of the Roadside Beautification Grant application with Keep Oklahoma Beautiful in the amount of $3,391.98 with no required local match. 14 - 17

Staff Report - KOB Roadside Beautification Grant with attachments

4) Approval of the Environmental Beautification Grant application with Keep Oklahoma Beautiful in the amount of $962.45 with no required local match. 18 - 20

Staff Report - KOB Environmental Beautification Grant with attachments

5) Approval of the Recreational Trails Program Grant application with the Oklahoma Tourism and Recreation Department in the amount of $300,000 with a local match of $75,000. 21 - 46

Recreational Trails Program Grant Application 2025 Attachments

J) **Consideration and appropriate action relating to items removed from the Consent Agenda**

K) **Scheduled Business**

1) Discussion and possible action to approve, amend or deny the Temporary Construction Easement Agreement between Guimei Qu and the City of Glenpool, to facilitate the City’s construction of the Glenpool Wastewater Treatment Facility project and other related improvements in the vicinity of the temporary easement property. 47 - 51
(David Agbetunsin, City Engineer)

Staff Report - Temporary Construction Easement WWTP Project

2) Discussion and possible action to approve or deny receipt of the FY2023-2024 Annual Financial Statements and Independent Auditor's Report and placement of the Report in the City's permanent files. 52 - 141
(Josh Brannon, Finance Director and Kirk Vanderslice, Hinkle & Company PC)

FY 2023-2024 Audit Staff Report 01-21-25
FY 2023-2024 Annual Financial Statements Independent Auditors' Report
Management Representation Letter (Signed)

L) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on January 17 at 11:30 am.
Signed:Lesli Smith
City Clerk

MINUTES
City Council Regular Meeting
Monday, January 6, 2025 Council Chambers 6:00 PM

COUNCIL PRESENT:	Tim Fox Jacqueline Triplett-Lund Joyce Calvert Shayne Buchanan Chris Brobst
COUNCIL ABSENT:	
STAFF PRESENT:	David Tillotson Lea Ann Reed Joe Wuest
STAFF ABSENT:	Lesli Smith

Page

A) Call to Order - Joyce G. Calvert, Mayor
Mayor Calvert called the meeting to order at 6:03 p.m.

B) Roll Call, Declaration of Quorum – Lesli Smith, City Clerk; Joyce G. Calvert, Mayor
LeaAnn Reed called the roll; Mayor Calvert declared a quorum present.
Jana Burk Attorney, of Rosenstein, Fist & Ringold, were also in attendance.

C) Invocation –Sean Farver, Kirk Crossing, Jenks
Sean Farver, Kirk Crossing, Jenks gave the invocation.

D) Pledge of Allegiance – Joyce G. Calvert, Mayor

E) Swearing-In Ceremony – Jeremy Plane, Police Chief; George Miles, Municipal Judge-to swear in new officers and recognition of recent CLEET graduates.

F) Presentation of Certificate and Pin from the Oklahoma Municipal League (OML) to honor city employees with 25 years of municipal service. - Joyce G. Calvert, Mayor

G) Management Report
Mr. Tillotson reported the following in addition to his Management Report: Joe Wuest,

COO will now be the city representative on the Chamber of Commerce Board. David, Joe and LeaAnn will be attending the upcoming CMAO conference, and additionally, Joe and David will be attending the ICSC conference. Mr. Tillotson reminded the council and citizens that the City Hall and Water Department will be closed on January 20, 2025, in observance of the MLK Holiday. He reported to council that the CTAG reception was slated for January 22, 2025, and discussed future plans for a groundbreaking ceremony for the new Wastewater Treatment Facility.

H) Mayor Report – Joyce G. Calvert, Mayor

Mayor Calvert expressed appreciation of the amount of grants on this agenda and the work done by Beth Miller, Grans Coordinator.

I) Council Comments

There were no council comments.

J) Public Comments

There were no public comments.

K) Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the City Council to be routine and will be enacted by one motion. Any Councilor may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)

1) Minutes from December 2, 2024, and special meeting December 19, 2024.

2) Approval of the updated Engagement Letter from Hinkle & Company, PC, adding federally required single audit services to the scope of the FYE June 30, 2024, audit.

3) Resolution No.2025003, a Resolution giving notice of a municipal election.

4) Approval of a grant award from the Oklahoma Office of Homeland Security in the amount of $14,056.53 with no required match for the replacement of a server at the police department.

5) Appoint Mayor Joyce Calvert as the representative and David Tillotson as the alternate for the City of Glenpool to the INCOG Board of Directors and INCOG General Assembly for a two-year period beginning January 2025. (David Tillotson, City Manager)

Moved by Chris Brobst, seconded by Jacqueline Triplett-Lund

	For	Against	Abstained	Absent
Tim Fox	x			
Jacqueline Triplett-Lund	x			

Joyce Calvert	x			
Shayne Buchanan	x			
Chris Brobst	x			
	5	0	0	0

To approve the consent agenda.

CARRIED.

L) Consideration and appropriate action relating to items removed from the Consent Agenda

M) Scheduled Business

1) Discussion and possible action to ratify or deny the mayor's appointment of Marilyn Nichols to the Glenpool Planning Commission and Board of Adjustment through May 8, 2026, which is the remainder of the term vacated by Shayne Buchanan's resignation.
(Mayor Calvert)

Moved by Tim Fox, seconded by Jacqueline Triplett-Lund

	For	Against	Abstained	Absent
Tim Fox	x			
Jacqueline Triplett-Lund	x			
Joyce Calvert	x			
Shayne Buchanan	x			
Chris Brobst	x			
	5	0	0	0

To ratify the mayor's appointment of Marilyn Nichols to the Glenpool Planning Commission and Board of Adjustment through May 8, 2026, which is the remainder of the term vacated by Shayne Buchanan's resignation.

CARRIED.

2) Discussion and possible action to approve, modify, or deny a grant application and Resolution No.2025002, a Resolution declaring the eligibility of City of Glenpool to submit an application to the Indian Nations Council of Governments for use of transportation alternative program funds up to $1.6 million with City match of 20% and funding gap of $276,217.02 for the City of Glenpool sidewalk and beautification project in the City of Glenpool, and authorizing the Mayor of Glenpool to sign this resolution.
(Elizabeth Miller, Grants & Special Projects Coordinator)

Moved by Jacqueline Triplett-Lund, seconded by Tim Fox

	For	**Against**	**Abstained**	**Absent**
Tim Fox	x			
Jacqueline Triplett-Lund	x			
Joyce Calvert	x			
Shayne Buchanan	x			
Chris Brobst	x			
	5	0	0	0

To approve a grant application and Resolution No.2025002, a Resolution declaring the eligibility of City of Glenpool to submit an application to the Indian Nations Council of Governments for use of transportation alternative program funds up to $1.6 million with City match of 20% and funding gap of $276,217.02 for the City of Glenpool sidewalk and beautification project in the City of Glenpool, and authorizing the Mayor of Glenpool to sign this resolution.

CARRIED.

3) **Calvert Residence** – A proposed Comprehensive Plan Amendment (CPA-02-2024) and proposed Zone Amendment (GZA-310). The subject site is approximately 0.32 acres in overall size and is located at 62 West 147th Street South. The proposed Comprehensive Plan Amendment (CPA-02-2024) will change the land use designation for the subject site from Special District 1 to Neighborhood. The Zone Amendment (GZA-310) will change the zoning of the site from OL (Office Low Intensity) to RS-3 (Single Family High Density).
Applicant: Larry Calvert
(Duy Nguyen, City Planner)

A. Public Hearing on the proposed Comprehensive Plan (CPA-02-2024) and Zone Amendment (GZA-310).

B. Discussion and possible action to approve, approve with conditions, deny, or amend proposed Resolution No. 2025001, a resolution of the City of Glenpool, Oklahoma, amending the Comprehensive Plan Map in accordance with the 2017 Interim Update of the City of Glenpool Comprehensive Plan, by redesignating certain property described therein from the Special District 1 land use designation to Neighborhood Conservation land use designation as recommended by the Planning Commission under Application CPA-02-2024; and repealing all resolutions or parts of resolutions in conflict therewith.

C. Discussion and possible action to approve, approve with conditions, deny, or amend proposed Ordinance No. 824, an ordinance amending Ordinance No.

128, Title 11 of the City Code of the City of Glenpool (Zoning Regulations), by rezoning certain property described therein from OL (Office Low Intensity) to RS-3 (Single Family High Density), as recommended by the Planning Commission under Application GZA-310; and repealing all ordinances or parts of ordinances in conflict herewith.

Mayor Calvert opened the public hearing at 6:32 pm.
Mayor Calvert recused herself from the public hearing and left the room at 6:33pm.
There were no public comments.
Vice Mayor Lund closed the public hearing at 6:45pm.

Moved by Chris Brobst, seconded by Jacqueline Triplett-Lund

	For	**Against**	**Abstained**	**Absent**
Tim Fox	x			
Jacqueline Triplett-Lund	x			
Joyce Calvert			x	
Shayne Buchanan	x			
Chris Brobst	x			
	4	0	1	0

***B**. to approve, proposed Resolution No. 2025001, a resolution of the City of Glenpool, Oklahoma, amending the Comprehensive Plan Map in accordance with the 2017 Interim Update of the City of Glenpool Comprehensive Plan, by redesignating certain property described therein from the Special District 1 land use designation to Neighborhood Conservation land use designation as recommended by the Planning Commission under Application CPA-02-2024; and repealing all resolutions or parts of resolutions in conflict therewith.*

CARRIED.

Moved by Chris Brobst, seconded by Jacqueline Triplett-Lund

	For	**Against**	**Abstained**	**Absent**
Tim Fox	x			
Jacqueline Triplett-Lund	x			
Joyce Calvert			x	
Shayne Buchanan	x			
Chris Brobst	x			
	4	0	1	0

***C.** To approve proposed Ordinance No. 824, an ordinance amending Ordinance No. 128, Title 11 of the City Code of the City of Glenpool (Zoning*

Regulations), by rezoning certain property described therein from OL (Office Low Intensity) to RS-3 (Single Family High Density), as recommended by the Planning Commission under Application GZA-310; and repealing all ordinances or parts of ordinances in conflict herewith.

CARRIED.

4) **PUD 44 – (Elm Pointe)** – A proposed Planned Unit Development (PUD 44) for the Elm Pointe shopping center. The subject site is generally located at the northeast corner of East 141st Street South and South Peoria Avenue. PUD 44 proposes additional commercial uses within the Elm Pointe Shopping Center. 9
Applicant: Steven Frazee
Applicant Representative: Ryan McCarty, Select Design
(Duy Nguyen, City Planner)

A. Public Hearing on the proposed Planned Unit Development (PUD 44) - Ordinance No. 825.

B. Discussion and possible action to approve, approve with conditions, deny, or amend the proposed Planned Unit Development (PUD 44) - Ordinance No. 825.

Mayor Calvert opened the public hearing at 6:50 pm.
Resident Sean Downes 13622 Madison, Glenpool OK, 74033 spoke to the council in limited opposition of this item.
Mayor Calvert closed the public hearing at 7:51pm.

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

	For	**Against**	**Abstained**	**Absent**
Tim Fox	x			
Jacqueline Triplett-Lund	x			
Joyce Calvert	x			
Shayne Buchanan	x			
Chris Brobst	x			
	5	0	0	0

To table with discussion the proposed Planned Unit Development (PUD 44) - Ordinance No. 825.

CARRIED.

minutes attachment request to speak 01062025

5) Discussion and possible action to approve, modify or deny a CDBG grant contract in the amount of $120,143.00 in federal funds for a stormwater project

at 145th Place and Kendalwood Bvd. in the Glenn Village II Addition, with no required local match.
(Elizabeth Miller, Grants and Special Projects Coordinator)

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

	For	Against	Abstained	Absent
Tim Fox	x			
Jacqueline Triplett-Lund	x			
Joyce Calvert	x			
Shayne Buchanan	x			
Chris Brobst	x			
	5	0	0	0

To approve a CDBG grant contract in the amount of $120,143.00 in federal funds for a stormwater project at 145th Place and Kendalwood Bvd. in the Glenn Village II Addition, with no required local match.

CARRIED.

6) Discussion and possible action to enter into Executive Session for the purpose of discussing the purchase or appraisal of certain real property located in the City of Glenpool, pursuant to 25 O.S. § 307.B.3 of the Open Meeting Act.
(David Tillotson, City Manager)

Moved by Jacqueline Triplett-Lund, seconded by Tim Fox

	For	Against	Abstained	Absent
Tim Fox	x			
Jacqueline Triplett-Lund	x			
Joyce Calvert	x			
Shayne Buchanan	x			
Chris Brobst	x			
	5	0	0	0

To enter into Executive Session for the purpose of discussing the purchase or appraisal of certain real property located in the City of Glenpool, pursuant to 25 O.S. § 307.B.3 of the Open Meeting Act.

Mayor Calvert recessed the regular city council meeting at 7:57pm.
Mayor Calvert reconvened the regular city council meeting at 8:02pm.
Council convened into Executive Session at 8:02 p.m.

CARRIED.

7) Reconvene into regular session.
(Mayor Calvert)

Council reconvened from Executive Session at 8:56 p.m.

8) Discussion and possible action to approve the purchase of certain real property, consisting of approximately 2.99 acres situated in the West Half (W/2) of the Southwest Quarter (SW/4) of Section Eleven (11), Township Seventeen (17) North, Range Twelve (12) East of the Indian Base and Meridian, in the City of Glenpool, Tulsa County, Oklahoma, from Guimei Qu or GMQ 88, LLC (the "Seller"), for the sum of $325,000 and the conveyance of a mutually agreeable access easement from the City to the Seller, subject to lot split approval and legal review and approval of the form of the contract documents by the City Attorney; and authorize the Mayor, City Manager or their designee(s) to take all actions necessary to complete the purchase of such property.
(David Tillotson, City Manager)

Moved by Joyce Calvert, seconded by Chris Brobst

	For	**Against**	**Abstained**	**Absent**
Tim Fox	x			
Jacqueline Triplett-Lund	x			
Joyce Calvert	x			
Shayne Buchanan	x			
Chris Brobst	x			
	5	0	0	0

To approve the purchase of certain real property, consisting of approximately 2.99 acres situated in the West Half (W/2) of the Southwest Quarter (SW/4) of Section Eleven (11), Township Seventeen (17) North, Range Twelve (12) East of the Indian Base and Meridian, in the City of Glenpool, Tulsa County, Oklahoma, from Guimei Qu or GMQ 88, LLC (the "Seller"), for the sum of $325,000 and the conveyance of a mutually agreeable access easement from the City to the Seller, subject to lot split approval and legal review and approval of the form of the contract documents by the City Attorney; and authorize the Mayor, City Manager or their designee(s) to take all actions necessary to complete the purchase of such property.

CARRIED.

N) Adjournment
Mayor Calvert declared the meeting adjourned at 8:58 p.m.

City Of Glenpool
Creating Opportunity

12205 S. Yukon Ave, P.O. Box 70, Glenpool, OK 74033 (918) 209-4640 Fax: (918) 209-4641

Request to Address City Council In Open Meeting

(Please submit one form for each agenda item)

Date of Meeting: 1-6-2025

Required Information:

Name: Sean Downes

Address: 13622 Madison City: G. Zip: 74033

Optional: (if you would like a follow-up contact from your Councilor)

Telephone: 918-322-5800 E-mail: ____________

☐ **Agenda Item Number** M 4 -OR-

☐ **Topic:** [For comments on matters NOT listed on the agenda – subject to NOTE below.*]

☐ I wish to speak **IN FAVOR** of this item. (limited)

☒ I wish to speak **IN OPPOSITION** to this item.

☐ I do not wish to speak. However, please record my ☐ **SUPPORT** ☐ **OPPOSITION**

☐ I do not wish to speak but would like to offer the following written comments for consideration:

☐ **Addressing the Council:**

- Public comment during a Council meeting is a privilege, not a right. Speakers are requested to conduct themselves with respect and consideration for others.
- Unless indicated otherwise, speakers are requested to limit comments to approximately two minutes.
- It is the prerogative of the Mayor or other Councilor chairing the meeting to control the pace and timing of comments, or to terminate comments if necessary to preserve order.
- * The City Council will NOT be able to respond to comments addressed to non-agenda items.

Describe Exhibits to be Submitted in Support of Comments (if any):

(Exhibits will become a permanent part of the public record and will not be returned.)

PLEASE COMPLETE AND SUBMIT THIS FORM TO THE CITY CLERK
PRIOR TO BEGINNING OF MEETING

To: Honorable Mayor and City Council

From: Joshua Brannon, Finance Director

Date: January 21, 2025

Re: FY 24-25 City Budget Amendment CITY-07

Background:
On July 1, 2024, City Council approved acceptance of the FY 2024-2025 Oklahoma Highway Safety Office (OHSO) grant in the total amount of $31,796.00, with no required City match. Grant funds are received on a reimbursement basis upon submission of allowable project activities.

This Budget Amendment appropriates the grant revenues within the General Fund (01-5-00-5252 Grant – Police), as well as a matching amount of expenditures within General Fund Police (01-6-03-6119 OSHO Grant Overtime, 01-6-03-6210 OSHO Grant Equipment, and 01-6-03-6263 OHSO Grant Travel & Training) as outlined in the budgeted grant activities.

Staff Recommendation
Staff recommends approval of Budget Amendment CITY-07.

Attachment:
Budget Amendment Form CITY-07

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large
David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk
www.glenpoolonline.com

City of Glenpool
Budget Amendment

Fiscal Year: 2024-2025
Amendment No: CITY-07
Date Requested: 1/21/2025

	Revenue:						Expense:					
	Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget	Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget
1	01	5-00-5252	Grant - Police	$ -	$ 31,796.00	$ 31,796.00	01	6-03-6119	OHSO Grant Overtime	$ -	$ 24,601.00	$ 24,601.00
2							01	6-03-6210	OHSO Grant Equipment	$ -	$2,695.00	$ 2,695.00
3							01	6-03-6263	OHSO Grant Travel & Training	$ -	$4,500.00	$ 4,500.00
4												
5												
6												
7												
8												
9												
10												
			Total		**$ 31,796.00**				**Total**		**$ 31,796.00**	

Notes:
Line 1: Appropriation of funds for OHSO Grant project activities. City Council approved the acceptance of the FY 2024-2025 OHSO Grant on July 1, 2024. No City match is required. Funds are received on a reimbursement basis.

Approved by the City of Glenpool

Mayor **Date**

To: Mayor and Council

From: Jesse Hale, Public Works Director

Beth Miller, Grants – Special Projects Coordinator

Date: January 21st, 2025

Re: Discussion and possible action to approve or deny the application for the Roadside Beautification Grant from Keep Oklahoma Beautiful

Background:

As a member of Keep Oklahoma Beautiful (KOB), the City of Glenpool is eligible to apply for grants from KOB. The Roadside Beautification Grant allows funding up to $4,000 with applications being due on January 31st. This is a gifting grant without reimbursement and no matching funds are required.

The Roadside Beautification Grant would be used to beautify the "Welcome to Glenpool" signage. The north welcome sign has recently been done, and staff will use grant funds to redo the other three welcome signs. This will include plants, possibly trees, and lighting.

One detail that needs to be worked out is the property permission form that KOB requires. Currently the city has an agreement with ODOT to maintain the entrance signs. Staff is exploring who should ultimately sign this form or whether or not the permission form is needed. This will be finalized before submission. Staff will be requesting $3,391.98 in grant funds.

Staff Recommendations:

Staff recommends Council authorization to apply for the Roadside Beautification Grant through Keep Oklahoma Beautiful.

Attachments:

- Pictures of projects
- Grant Permission Forms
- Cost Estimate

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large
David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk
www.glenpoolonline.com

Recently redone gateway sign near 121st on US-75

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641 Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large
David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk
www.glenpoolonline.com

PROPERTY PERMISSION

Roadside Grant – Keep Oklahoma Beautiful, Inc.

By signing below, I/we **understand that**

____

Name of Organization

has applied to participate in The 2023 Roadside Grant by improving the

area located at ____

in ______________________________**, Oklahoma.**
Further, I/we are the legal owners of the above referenced structure and do hereby give permission for it to be improved as described in the project application submitted to Keep Oklahoma Beautiful by said organization.

SIGNATURES

______________________________	______________________________
OWNER	CONTACT NAME
______________________________	______________________________
MAILING ADDRESS	ORGANIZATION
______________________________	______________________________
CITY ST ZIP	MAILING ADDRESS
______________________________	______________________________
EMAIL ADDRESS	CITY ST ZIP
______________________________	______________________________
PHONE	EMAIL ADDRESS
______________________________	______________________________
ALTERNITIVE CONTACT	PHONE

KEEP OKLAHOMA BEAUTIFUL, INC.
720 W Wilshire Blvd, Oklahoma City, OK 73116
(p) 405-286-9141 • (f) 405-286-5952
w w w . k e e p o k l a h o m a b e a u t I f u l . c o m

City of Glenpool

ESTIMATE

KEEP OKLAHOMA BEAUTIFUL - ROADSIDE GRANT

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
24	Blue Dart Fountain Grass 1 gal	$9.75	$234.00
12	Nandina, Dwarf Firepower 1 gal	$9.50	$114.00
12	Golden Holly 3 gal	$13.00	$156.00
12	Boxwood Wintergreen 3 gal	$13.00	$156.00
2	Colossal Pollinator Garden	$199.00	$398.00
2	Pro 5 Weed Barrier – 6x250	$275.00	$550.00
2	Anchoring Pins – Box of 100	$11.99	$23.98
10	Cedar Mulch – 1 yard	$36.00	$360.00
2	Lighting for Two Welcome Signs	$700.00	$1,400.00
		TOTAL	**$3,391.98**

To: Mayor and Council

From: Jesse Hale, Public Works Director

Beth Miller, Grants – Special Projects Coordinator

Date: January 21st, 2025

Re: Discussion and possible action to approve or deny the application for the Environmental Beautification grant from Keep Oklahoma Beautiful

Background:

As a member of Keep Oklahoma Beautiful, the City of Glenpool is eligible to apply for grants from KOB. The Environmental Beautification Grant allows funding up to $4,000 with applications being due on January 31st.. This is a gifting grant without reimbursement and no matching funds are required.

The Environmental Beautification Grant would be used to purchase native seeds and indigenous flowers for Lambert Park. Last year seeds were sown, bulbs were planted, and at least 60 trees were planted by volunteers. Those efforts need some extra backing to really take hold in the park. This new round of seeds and flowers will be selected from the plants that were successful in the park last year. Every area and soil type has certain plants that grow easier than others and we want to bolster those that do. Staff will be requesting $962.45 in grant funds.

Staff Recommendations:

Staff recommends Council authorization to apply for the Environmental Beautification Grant through Keep Oklahoma Beautiful.

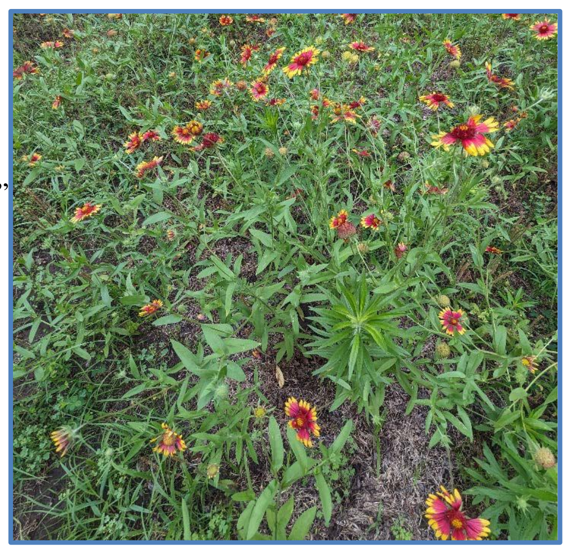
Attachments:

- Pictures of projects
- Cost Estimate

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large
David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk
www.glenpoolonline.com

ABOVE: Jesse Hale and Cheryl Cheadle holding up the “Park by Park” placard in front of some native sunflowers. This designated Lambert Park as one of the first “Park by Park” parks in northeast Oklahoma.

RIGHT: A field of Indian Blanket flowers that enjoyed the bright sunlight towards the west end of Lambert Park.



City of Glenpool

ESTIMATE

KEEP OKLAHOMA BEAUTIFUL - ENVIRONMENTAL GRANT

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
4	Yard by Yard Community Wildflower Mix, 1 lb bag	$43.00	$172.00
2	Indian Blanket, 1 lb bag	$60.00	$120.00
3	Sunflower, Maximillian, 1 lb bag	$34.50	$103.50
2	Black eyed Susan, 1 lb bag	$33.00	$66.00
1	Grass, Blue Grama, 10lb bag	$210.00	$210.00
3	Okies for Monarchs Wildflower Mix – Eastern, 1 lb bag	$57.75	$173.25
1	Coneflower, Purple	$28.00	$28.00
10	Vermiculite, 8 qt bag	8.97	$89.70
		TOTAL	**$962.45**

To: Mayor and Council

From: Jesse Hale, Public Works Director

Beth Miller, Grants – Special Projects Coordinator

Date: January 21st, 2025

Re: Discussion and possible action to approve, modify, or deny an application for the Oklahoma Tourism & Recreation's Recreational Trails Program grant

Background:

Oklahoma Tourism & Recreation has opened the application period for their Recreational Trails Program Grant. The proposed project for these grant funds is the implementation of concrete and chipped trails, trailside/trailhead facilities, trail bridges, and a parking lot for the Morris Park Disc Golf Course and associated nature trails. The project estimate for the ultimate buildout of this project is above $375,000. The maximum request under the grant would be for $300,000 with a 25% city match of $75,000. With funds received we will focus on the parking lot and trailhead first, followed by creating a natural path trail. If monies are still available, a concrete or asphalt trail will be installed.

Applications are due January 31st, 2025. Grant awards will be determined in June of 2025 with projects to be completed within two years.

Staff Recommendations:

Staff Recommends the Council approve pursuing these grant funds and allow staff to submit an application.

Attachments:

- Location Map – Trails Map
- Recreational Trails Program Grant Application

PROJECT INFORMATION

PROJECT ADDRESS: 1602 WEST 121ST STREET SOUTH
GLENPOOL, OK 74033

PROJECT DESCRIPTION: 18 HOLE DISC GOLF COURSE WITH 9 ADDITIONAL SHORT TEE PADS ON WEST SIDE OF COAL CREEK.
9 HOLE, BEGINNER FRIENDLY, DISC GOLF COURSE ON EAST SIDE OF COAL CREEK. PARKING LOT AND PAVILION TO ACCOMMODATE DISC GOLF ACTIVITIES.

LEGAL DESCRIPTION:
BEG 581.96E & 166.01N & 262.60NE SWC NW TH NW57.29 NE135.92 NE42.29 NW95.40 NE74.12 NE483 NE422.32 NE120.96 NW214.43 NE445 NW260 NE163.43 E493.07 S2158.90 W677.50 TO POB SEC 2 17 12 25.747ACS

APPLICABLE CODES AND REGULATIONS:
GLENPOOL ZONING CODE

BUILDING CODE INFORMATION:

ZONING	AG
OCCUPANCY	N/A
FEMA FLOODPLAIN	VARIES

AREA CALCULATIONS:

PARKING LOT	14,500SF
PROPOSED PAVILION (PARKING LOT)	800 SF
PROPOSED PAVILION (HIKING TRAIL):	400 SF

DRAWING INDEX

UTILITIES INFORMATION:
CITY OF GLENPOOL WATER AND SEWER
PSO ELECTRICITY

OWNER
CITY OF GLENPOOL
12205 SOUTH YUKON AVENUE
GLENPOOL, OK 74033

CONTRACTOR
KYLE GIBSON
551 SOUTH QUAKER AVENUE
TULSA, OK 74120
TEL. 918-629-4694

THE CASE FOR A DISC GOLF AT MORRIS PARK:

MORRIS PARK SITS ON NEARLY 53 ACRES. 25 OF THOSE ACRES IS LOCATED ON THE WEST SIDE OF COAL CREEK, WHICH SPLITS THE PARK IN HALF. THE INSTALLATION OF A DISC GOLF COURSE AND HIKING TRAIL WOULD INCREASE THE QUALITY OF LIFE FOR THE CITIZENS OF GLENPOOL. WITH A LOW IMPACT ON THE ENVIRONMENT AND A RELATIVELY INEXPENSIVE INVESTMENT, DISC GOLF IS AN ATTRACTIVE ADDITION TO MANY MUNICIPALITIES.

THE DESIGN OF THE COURSE WILL ACCOMMODATE ALL SKILL LEVELS, THIS APPROACH WILL ALLOW GLENPOOL TO CAPTURE A MAXIMUM NUMBER OF LOCAL AREA PLAYERS, TOURNAMENTS AND TRAVELING DISC GOLFERS WHILE ALSO PROVIDING A LEVEL OF PLAY THAT WILL SUITE BEGINNERS AND CITIZENS.

THE GROWTH OF DISC GOLF POST COVID HAS OPENED THE DOORS FOR THE SPORT TO PROVIDE AN ECONOMIC IMPACT ON CITIES THAT INVEST IN THE SPORT. AN ANNUAL REGIONAL TOURNAMENT CAN HAVE AN ECONOMIC IMPACT OF UPWARDS OF $300,000 IN ONE WEEKEND. WHILE OUR LARGER MAJOR EVENTS CAN HAVE AN IMPACT OF OVER $1 MILLION OVER THE COURSE OF A WEEK.

CREATING OPPORTUNITY:
YOUTH PROGRAMS
LOCAL LEAGUES
REGIONAL TOURNAMENTS
SCOUTS AND OTHER LOCAL ORGANIZATION PROJECTS
NATURE TRAIL
BIRD WATCHING
CYCLING EVENTS

GENERAL NOTES

1. ALL WORK SHALL BE CONFIRMED WITH CITY OF GLENPOOL PARKS DEPARTMENT AND OTHER CITY DEPARTMENTS AS REQUIRED.
2. PRIOR TO CONSTRUCTION ALL BASKET, TEEPAD AND FAIRWAY PLACEMENTS SHALL BE MARKED.
3. ALL EXISTING UTILITIES, EASEMENTS AND RIGHT-OF-WAY WILL BE IDENTIFIED PRIOR TO START OF CONSTRUCTION.
4. NO WORK SHALL TAKE PLACE WITHIN SAID EASEMENTS OR RIGHT-OF-WAY
5. LIABILITY INSURANCE PURCHASED BY TULSA DISC SPORTS ASSOCIATION WILL BE SUBMITTED TO THE CITY. ANYONE WORKING ON CONSTRUCTION OF THE COURSE WILL BE REQUIRED TO SIGN A WAIVER PROVIDED BY THE CITY OF GLENPOOL.

SEE DETAILED SITE PLAN SHEET S101

1 OVERALL SITE PLAN N

MORRIS PARK DISC GOLF
OXBOW TRAILS
1602 WEST 121ST STREET SOUTH
GLENPOOL, OK 74033

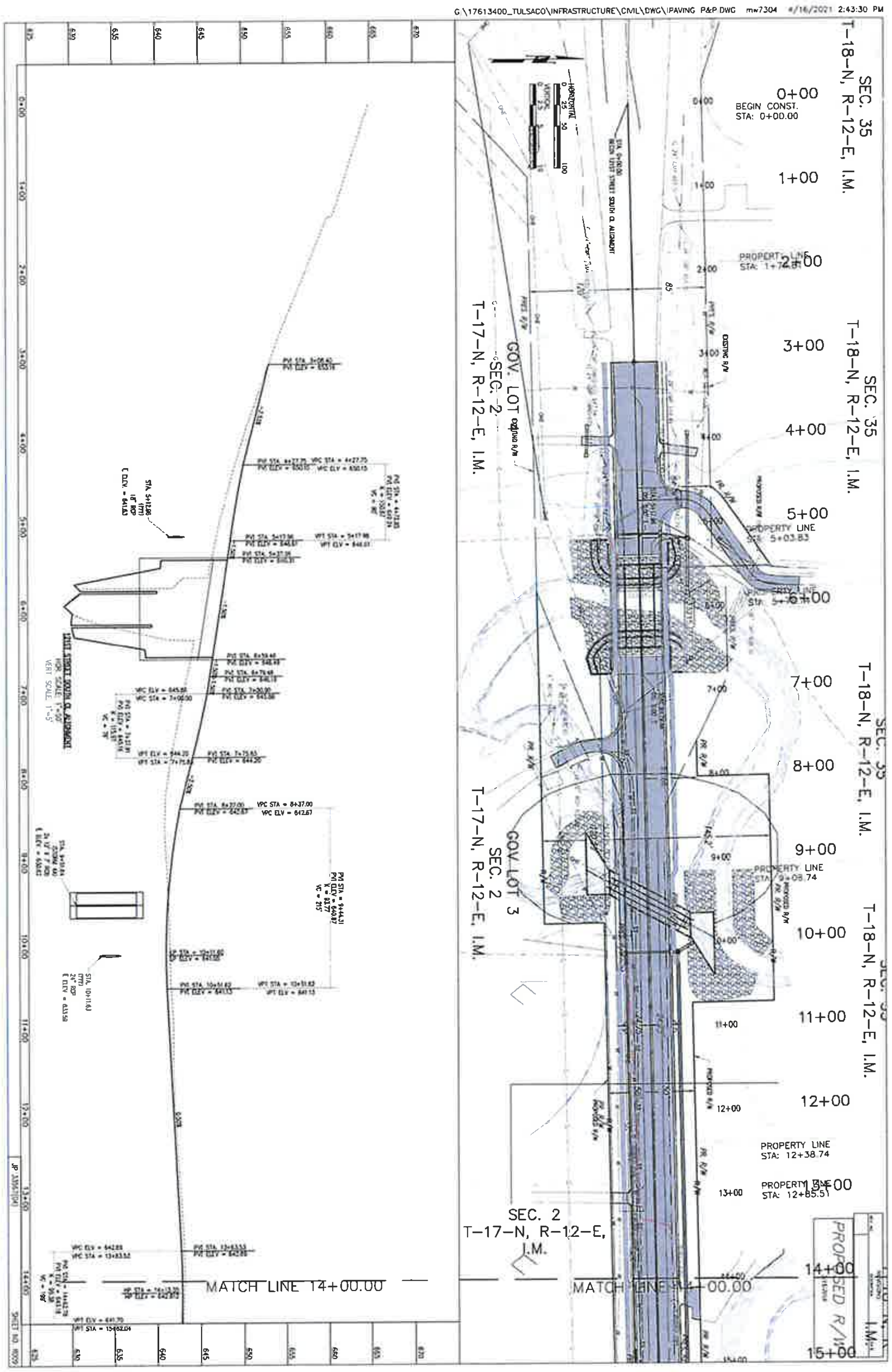
DRAWING: SITE PLAN

FEASIBILITY STUDY
NOT FOR CONSTRUCTION
NOT A LEGAL DOCUMENT

DATE: 3/2/2023

SCALE: NTS

SHEET: S000



DRAWING: FUTURE ROAD

FEASIBILITY STUDY NOT FOR CONSTRUCTION
NOT A LEGAL DOCUMENT

DATE: 3/2/2023

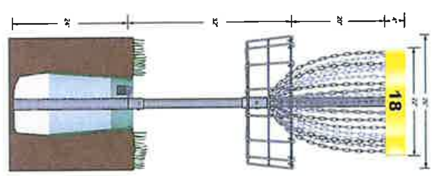
SCALE: NTS

SHEET: S102

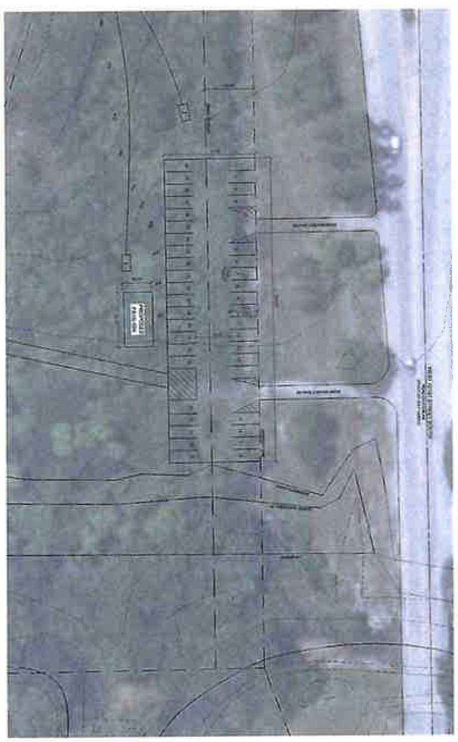
MORRIS PARK DISC GOLF

OXBOW TRAILS

1602 WEST 121ST STREET SOUTH
GLENPOOL, OK 74033



2 DISC GOLF TARGET



1 DETAILED SITE PLAN

MORRIS PARK DISC GOLF

OXBOW TRAILS

1602 WEST 121ST STREET SOUTH
GLENPOOL, OK 74033

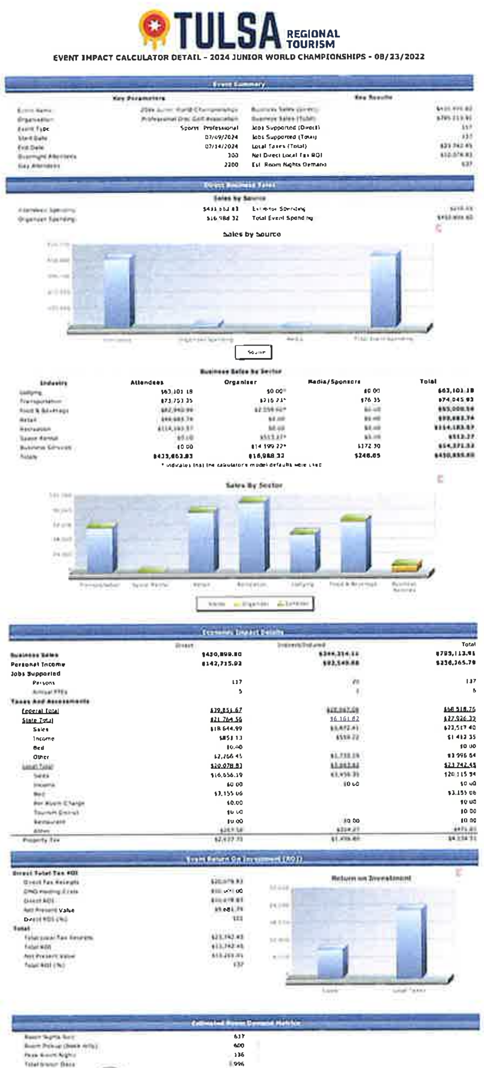
DRAWING: DETAILED SITE PLAN

FEASIBILITY STUDY NOT FOR CONSTRUCTION
NOT A LEGAL DOCUMENT

DATE: 3/2/2023

SCALE: NTS

SHEET: S101



3 ECONOMIC IMPACT

Hole #:	Tree Removal - Underbrush (acres)	Tree Removal >5.5" Diameter:	Landscaping:
	Billy Goat/Skid Steer Removal	Chainsaw	Steps*/Bridges**
1	0.2	<10	
2	0.20	<5	50 steps
3	0.25	<10	-
4	0.15	4	25 steps / 15' Bridge across ditch
5	-	-	-
6	-	-	-
7	0.15	<5	30' Bridge over flowline
8	0.35	<5	30' Boardwalk
9	0.10	-	-
10	0.10	3	-
11	0.15	5	-
12	0.25	4	-
13	0.15	4	-
14	0.20	4	10' Bridge over dry creek
15	0.25	<10	-
16	0.30	<10	-
17	0.30	<5	-
18	-	<5	Raised Basket with retaining wall
Total:	3.1	75-95	

* PSO power poles to be used as steps. Stairways to be 3' wide/12" deep/7" risers. Coordinate with Mike Woodward.

**Bridges to be 2 power poles parallel with 2x6's screwed to top.

2 HOLE BREAKDOWN

Tee Pad Construction:

Form Boards:		
6'x12' Tee Pads		27
4x4x12 forms		81
Cost/Unit		20
Total	$	1,620.00

Screws:		
2.5" Hex (86 Pack)		6
16 screws per tee		528
Cost/Unit	$	10.86
Total	$	65.16

Construction Stakes:		
12" stakes (12 pack)		22
8 stakes per form		264
Cost/Unit	$	7.60
Total	$	167.20

Concrete:		
Tee Pads		27
CY per pad		1
Cost per tee		295
Total	$	7,965.00

Aggregate		
Tee Pads		27
CY per pad		0.5
Cost/CY		35
Total	$	472.50

Rebar:		
11' (4)x5'(6)		33
Total LF/Tee Pad		74
Cost/20'	$	7.00
Total	$	854.70

Tee Signs:		
Tee Signs		36
2" O.D. Galvanized Fence Post	$	25.15
1/4" Angle Iron Frame (12"x20")	$	31.72
Aluminum Plate	$	10.00
Vinyl Sticker Sign	$	13.90
Concrete (Quickrete)	$	7.25
Total	$	3,168.72

Baskets:		
Innova Discatcher Pro		27
Concrete (Quickrete)	$	7.25
Cost/Unit	$	458.41
Total	$	12,572.82

Bridges:		
Bridges (2x6 platform)		450LF
Cot/Unit		$1.00/LF
2.5" Hex (86 Pack)		10
6 screws per board		900
Cost/Unit	$	10.86
Total	$	558.60

Steps:		
Number of Steps (3' wide)		75
Total LF/Step (rebar)		6
Cost/20'	$	7.00
Total	$	157.50

Price Breakdown		
Basket Total	$	12,572.82
Tee Pad Total	$	11,144.56
Signage Total	$	3,168.72
Bridge Total	$	558.60
Steps Total	$	157.50
Consultation/Design (10%)	$	2,760.22
Total		$ 30,362.42

1 COST ANALYSIS

MORRIS PARK DISC GOLF
OXBOW TRAILS
1602 WEST 121ST STREET SOUTH
GLENPOOL, OK 74033

DRAWING: COST BREAKDOW

FEASIBILITY STUDY
NOT FOR CONSTRUCTION
NOT A LEGAL DOCUMENT

DATE: 3/2/2023

SCALE:

SHEET: S103

RECREATIONAL TRAILS PROGRAM GRANT APPLICATION

2025

Oklahoma Tourism and Recreation Department
Federal Grants Section 123 Robert S. Kerr Suite 900
Oklahoma City, Oklahoma 73102

2025 RECREATIONAL TRAILS PROGRAM

APPLICATION SUMMARY

Project Sponsor Information

Project Sponsor:____________________

Federal ID#:____________________

Primary Contact:____________________

Contact Title:____________________

Mailing Address:____________________

City/Zip:____________________

County:____________________

Phone:____________________

Email:____________________

Additional Contact Info/Instructions:__________

____

OK Congressional District:

OK Legislative District:

Project/Site Information

Project Title:____________________

Motorized Non-motorized

Area of Potential Effect

Depth of Disturbance

Trail Use

4 Wheel Drive ☐ Pedestrian/Hiking ☐

ATV ☐ Bicycle/Roller Blade/Skateboard ☐

Motorcycle ☐ Equestrian ☐

Mountain Bike ☐ Other__________

Project Location:____________________

____

____

____

First or second application submission for this project? 1st ________ 2nd ________

Brief description of proposed project (include trail length, width, surfacing materials):

____

____

Project Cost must match Cost Estimate

RTP Federal Funds Requested: $__________

Sponsor Match: $__________

Total Estimated Project Cost: $__________

Does the sponsor currently have the 20% match readily available? Yes ☐ No ☐

Certification

I hereby certify that the information contained in this application and all supporting documents are, to the best of my knowledge, both true and accurate. The submission of this application has been duly authorized by the governing body of the applicant (project sponsor), and the applicant/ project sponsor will comply with the attached assurances if assistance is awarded.

____________________ ____________________

Print Name of Authorized Representative Title of Authorized Representative

____________________ ____________________

Signature of Authorized Representative Date

(Signature must be Mayor or City Manager or other such person with governing authority)

1

RTP PROJECT APPLICATION

Project Sponsors - please read all instructions thoroughly.
Incomplete applications will not be considered for RTP funding. Organize your application in the order of the sections below.

1. The Application Summary
2. Project Narrative
3. Financial Profile
4. Property Information/Maps
5. Environmental Review
6. Supplemental Attachments.

Answer all questions as completely and clearly as possible. The review members may include individuals unfamiliar with the location of your project.

SECTION I. PROJECT NARRATIVE

A. Project Scope

1. Describe the purpose of the project.

2. Describe in detail the physical characteristics of the project. Include:

a) Location
b) Length
c) Width
d) Base/surface materials
e) Existing and proposed features at trailhead/along the trail (wet land viewing, overlook, natural features, i.e. plants, animals)

B. Project Justification

1. Describe the degree to which the project provides for the greatest number of compatible trail uses and/or innovative trail corridor sharing (to accommodate motorized and non-motorized use) based on modes of travel. Modes of travel include pedestrian (Use of wheelchairs constitutes pedestrian use.), bicycle (includes roller blades, skateboards), equestrian, motorcycle, ATV, and 4-wheel drive.

If a paved trail will accommodate more than one use, it should be at least 8 feet wide.

2. Describe how the project improves trail opportunities for citizens with disabilities, the economically disadvantaged, and/or senior citizens.

3. Describe the degree to which the project ties into other trails; natural, cultural, scenic, historic, or recreation areas; streams, lakes or ponds; schools, neighborhoods, or other communities.

4. Describe the degree to which the project will create opportunities for new partnerships between trail users, private interests, and public agencies.

a) Describe any cooperative efforts.
b) Describe and document any agreements (i.e. lease) between the Sponsor's project and property owned by another jurisdiction.
c) Show the percentage of the Sponsor's matching funds that will come from the private sector, non-profit, or an individual as land donation and/or cash donation.

5. Describe how the project is supported by local or regional plans and has positive public/community support and involvement. Provide documentation to support your answers (relevant sections of plans, public meeting rosters, meeting minutes, citizen surveys, etc.).

a) Does the project include documented citizen or community organization input in the planning process?
b) Is the project an identified priority in a local/regional trail or outdoor recreation plan?
c) Does the project show community support?

6. Describe the degree to which the project will provide educational and/or interpretational benefits of natural resources, cultural resources, and/or trail safety and etiquette.

a) Does the project contain environmental or cultural qualities that will be enhanced or protected, or solve a site problem?

b) Does the project include proper trailhead signs, educational signs and/or interpretive displays?

c) Is safety and trail etiquette information included in the project?

d) When completed, will the trail facility be used as an outdoor education facility by a school or community education program? If so, describe.

7. Describe the degree of commitment to continue operation and maintenance of the project after the project is complete. A written commitment from the land manager (letter, resolution of intent, etc.), maintenance plan, budget, and any private resources should be included.

8. Describe the degree to which the project will improve the geographic distribution of recreational trail facilities in the State of Oklahoma and/or the availability of recreational trail facilities in a particular region and/or provide for or improve a particular trail use, which has demonstrated a demand (i.e. ORV use).

a) Is this the first recreational trail facility in the project's service area (region or community that the project will serve)?

b) Is this a new type of recreational trail facility in the project's service area?

c) Has the project applicant demonstrated a need for this type of trail facility in the project's service area?

9. Provide documentation and describe how trail users, volunteers and/or the community support your project. Provide letters of support.

10. Describe the type of project. (Restoration; upgrade and/or relocation of existing trail facility; Development of trail-side facilities; New construction; or Land acquisition).

a) Will the project restore or upgrade existing trails damaged by usage (includes erosion control and mitigation projects)?
b) Does the project include development of trail-side and trailhead facilities (benches, lights, signs, parking, etc.)?
c) Does the project include new trail construction?
d) Will the project include land acquisition?

11. Have you applied for funds through this program before? If so, did you receive funds?

a) If you received funds, describe the project.
b) Has the project been completed? If so, when was it completed?

Section II. Financial Profile

A. Cost Estimate and Sponsor's Matching Share

Provide documentation that the minimum required 20% local match for the project is available by including a resolution, or letter of commitment. Include tables detailing the sources and uses of funding, including line-item expenses. An example is provided in the Appendix.

The following is a list of methods by which the local share of a project may be financed. You may use one or a combination of these methods:

- **Cash Financing**: Purchasing equipment or materials, hiring paid labor, or contracting for work performance by outside vendors and contractors.
- **Donated Cash**: Strictly monetary contributions. The project sponsor must provide documentation (invoices, etc.) of how the money was used in the project.
- **Donated Land**: Strictly donation of real property by a non-public entity. Land must be appraised according to RTP guidelines. Do NOT take title before project approval or the land value will NOT be eligible for reimbursement.
- **Donated Equipment/Materials**: The items are donated to the Sponsor for permanent ownership.
- **Donated Labor or Equipment Use**: Donated Labor is an estimated value of unpaid labor performed by volunteers on the project based on the wage scale of the job performed. Donated Equipment Use is the estimated value of donated equipment used on the project, based on FEMA hourly-use rates.
- **Land Acquisition**: The purchase of real property by the project sponsor. Land must be appraised according to RTP guidelines. Do NOT take title before project approval or the land value will NOT be eligible for reimbursement.
- **In-kind Labor and Equipment Use**: In-kind Labor is the estimated value of wages to be paid to the sponsor's employees for work on this project.
- **In-kind Equipment Use** is the estimated value of sponsor-owned equipment used on the project, based on FEMA hourly-use rates.

Section III. Property Information/Maps

A. Location Map

Provide an aerial map showing the geographic location of the proposed project.

B. Site Map

Provide an aerial site map, showing boundaries of the project area. Include locations of all existing and proposed facilities. This map must be to scale, include a North arrow, and be dated and signed by the sponsor. Be sure landmarks and street names are legible. We must be able to determine the exact location of the project.

E. Floor Plan

Floor plans for all proposed support buildings (restrooms, shelters, etc.) must be submitted and clearly indicate ABA/ADA accessibility compliance.

OKLAHOMA
STATE PARKS

SECTION IV. ENVIRONMENTAL ASSESSMENT

This Environmental Survey provides an initial screening to comply with the National Environmental Policy Act (NEPA) and must be included with application documents.

1. Project Name

2. Land Use/Ownership

a) Briefly describe the land use in the project area and specify ownership.
b) Briefly describe the status of mineral rights.
c) Is the project consistent with development plans for the area?
d) Provide the name and date of plan.

3. Socioeconomics

Will the proposed project adversely impact any of the following? Please provide a yes/no answer for each. If yes, please explain.

a) Health/Education facilities
b) Emergency service providers
c) Public utilities
d) Residential areas
e) The disabled, minorities, low income, or elderly
f) Local tax base
g) Economic activity

4. Natural Resources

Are any of the following sensitive resources present in the project area? Please provide a yes/no answer for each. If yes, please describe.

a) Moderately to highly erodible soils
b) Surface water resources (lakes, ponds)
c) Aquifer recharge zones
d) Springs
e) Streams, rivers
f) Flood plains
g) Wetlands
h) Moderate to dense woody cover
i) Bottomland hardwoods
j) Native grasslands
k) Threatened or endangered plants or animals
l) Unique or rare natural communities
m) Wildlife habitat
n) Invasive plant or animal species

5. Historic and Archeological Resources

Historic/archeological clearance must be obtained before federal funds can be awarded.

a) Are you aware of any historic buildings, ruins, or structures within sight of the trail?
b) Are you aware of any archeological resources within 30 feet of the trail?
c) Are you aware of any cultural resources?

6. Hazardous Wastes

Is there any potential involvement with hazardous waste or historic contamination (even if remediated)? If so, explain.

7. Noise

a) Is there potential for the project to have a noise impact on the surrounding land uses? If so, explain.
b) Are there sources of noise pollution on surrounding land uses? If so, explain.

SECTION IV. ENVIRONMENTAL SCREENING FOR NEPA

Mark boxes with an **X**

A. ENVIRONMENTAL RESOURCES Indicate potential for adverse impacts. Use a separate sheet to clarify responses.	**Not Applicable -** Resource does not exist	**No/Negligible Impacts -** Exists but no or negligible impacts	**Minor Impacts**	**Impacts Exceed Minor** EA/EIS required	**More Data Needed to Determine Degree of Impact** EA/EIS required
1. Geological resources: soils, bedrock, slopes, streambeds, landforms, etc.					
2. Air quality					
3. Sound (noise impacts)					
4. Water quality/quantity					
5. Stream flow characteristics					
6. Marine/estuarine					
7. Floodplains/wetlands					
8. Land use/ownership patterns; property values; community livability					
9. Circulation, transportation					
10. Plant/animal/fish species of special concern and habitat; state/federal listed or proposed for listing					
11. Unique ecosystems, such as biosphere reserves, World Heritage sites, old growth forests, etc.					
12. Unique or important wildlife/ wildlife habitat					
13. Unique or important fish/habitat					
14. Introduce or promote invasive species (plant or animal)					
15. Recreation resources, land, parks, open space, conservation areas, rec. trails, facilities, services, opportunities, public access, etc.					
16. Accessibility for populations with disabilities					
17. Overall aesthetics, special characteristics/ features					
18. Historical/cultural resources, including landscapes, ethnographic, archeological, structures, etc. Attach SHPO/THPO determination.					
19. Socioeconomics, including employment, occupation, income changes, tax base, infrastructure					
20. Minority and low-income populations					
21. Energy resources (geothermal, fossil fuels, etc.)					
22. Other agency or tribal land use plans or policies					
23. Land/structures with history of contamination/hazardous materials even if remediated					
24. Other important environmental resources to address.					

B. Mandatory Criteria *If your RTP proposal is approved, would it…*	**Yes**	**No**	**To Be Determined**
1. Have significant impacts on public health or safety?			
2. Have significant impacts on such natural resources and unique geographic characteristics as historic or cultural resources; park, recreation, or refuge lands, wilderness areas; wild or scenic rivers; national natural landmarks; sole or principal drinking water aquifers; prime farmlands; wetlands (E.O. 11990); floodplains (E.O 11988); and other ecologically significant or critical areas.			
3. Have highly controversial environmental effects or involve unresolved conflicts concerning alternative uses of available resources [NEPA section 102(2)(E)]?			
4. Have highly uncertain and potentially significant environmental effects or involve unique or unknown environmental risks?			
5. Establish a precedent for future action or represent a decision in principle about future actions with potentially significant environmental effects?			
6. Have a direct relationship to other actions with individually insignificant, but cumulatively significant, environmental effects?			
7. Have significant impacts on properties listed or eligible for listing on the National Register of Historic Places, as determined by either the bureau or office. (Attach SHPO/THPO Comments)			
8. Have significant impacts on species listed or proposed to be listed on the List of Endangered or Threatened Species, or have significant impacts on designated Critical Habitat for these species.			
9. Violate a federal law, or a state, local, or tribal law or requirement imposed for the protection of the environment?			
10. Have a disproportionately high and adverse effect on low income or minority populations			
11. Limit access to and ceremonial use of Indian sacred sites on federal lands by Indian religious practitioners or significantly adversely affect the physical integrity of such sacred sites			
12. Contribute to the introduction, continued existence, or spread of noxious weeds or non-native invasive species known to occur in the area, or actions that may promote the introduction, growth, or expansion of the range of			

Environmental Reviewers

The following individual(s) provided input in the completion of the environmental screening form. List all reviewers including name, title, agency, field of expertise. Keep all environmental review records and data on this proposal in state compliance file for any future program review and/or audit.

1.
2.
3.

The following individuals conducted a site inspection to verify field conditions.

List name of inspector(s), title, agency, and date(s) of inspection.

1.
2.
3.

Signature of RTP sub-recipient applicant here: ______________________ **Date:** __________

SECTION V. SUPPLEMENTAL ATTACHMENTS

1. Complete and sign each of the forms on the following pages and submit in your application:

   - Land Manager Approval
   - Project Sponsor Certification
   - Build America, Buy America

2. In addition to the provided forms, please include:

   - Estimated Project Construction/Implementation Schedule
   - Five-year Maintenance Plan and Budget

Be sure to use the check list provided to be sure that you have completed all sections of the application.

Land Manager Approval
(USFS District Ranger, County or City Administrator, etc.)

As the official responsible for management of the land on which the project will be accomplished, I agree to the following:

1. The project or facility will remain accessible for public use for not less than 25 years.

2. The project as described in this application has my approval.

3. If any portion of this project is located in a flood hazard area, any walled or roofed structure shall be covered with flood insurance.

4. All federal contract compliance requirements shall be met.

____

Name and Title of Authorized Representative (Print or Type)

____

Authorized Signature Date

NOTE: If the landowner is different from the land manager or project sponsor, signed documentation of the owner's willingness to allow the trail must be included with this application.

Project Sponsor Certification

As the official designated to represent the Project Sponsor, I am requesting assistance from the Oklahoma Recreational Trails Program. I agree to the following:

1. The Project Sponsor has the ability and intent to finance its share of the project costs, including long-term management and maintenance.

2. Actual project development will be started within one year of the effective date of the Project Agreement and completed within two years from the effective date.

3. Any changes made to the project must be submitted in writing for approval.

4. If this project is approved, archeological and historic clearances will be obtained from the Oklahoma Archeological Survey and the Oklahoma State Historical Preservation Office. Also, any properties listed in or eligible for the National Register of Historic Places shall be identified.

____

Name and Title of Authorized Representative (Print or Type)

____

Authorized Signature Date

NOTE: If the landowner is different from the land manager or project sponsor, signed documentation of the owner's willingness to allow the trail must be included with this application.

Build America, Buy America

Note: This term effective as of January 13, 2023. For more information on DOI's approved waiver, see: https://www.doi.gov/grants/BuyAmerica/GeneralApplicabilityWaivers

As required by Section 70914 of the Bipartisan Infrastructure Law (also known as the Infrastructure Investment and Jobs Act), P.L. 117-58, on or after May 14, 2022, none of the funds under a federal award that are part of Federal financial assistance program for infrastructure may be obligated for a project unless all of the iron, steel, manufactured products, and construction materials used in the project are produced in the United States, unless subject to an approved waiver. The requirements of this section must be included in all subawards, including all contracts and purchase orders for work or products under this program. Recipients of an award of Federal financial assistance are hereby notified that none of the funds provided under this award may be used for a project for infrastructure unless:

1. **All iron and steel used in the project are produced in the United States – this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.**
2. **All manufactured products used in the project are produced in the United States – this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and**
3. **All construction materials are manufactured in the United States – this means that all manufacturing processes for the construction material occurred in the United States.**

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

For further information on the Buy America preference:
DOI Buy America

Additional information can be found at the White House Made in America Office website:
Build America, Buy America Factsheet and FAQs for Award Recipients (whitehouse.gov)

Authorized Signature **Date**

Name / Title

Please ensure all information and documentation is included in your application prior to submission. In fairness to other applicants who have met all requirements, incomplete applications will NOT be considered for funding. If you have any questions or need additional clarification, please contact our office before submitting your application.

Signed Project Application Summary (Cover Page)

- ☐ Appropriate Authorized Representative

Section I. Project Narrative

- Documentation of Public Participation Opportunity
- ☐ Scope/Description of Project
- ☐ Project Purpose
- ☐ Justification/Impact of Project
- ☐ Public Support
- ☐ Commitment
- ☐ History

Section II. Financial Profile

- ☐ Documentation of Project Funding Sources
- ☐ Cost Estimate
- ☐ Line Item Expenses

Section III. Property Information/Maps

- ☐ Project Location Map
- ☐ Project Site Map
- ☐ Floor Plan (if applicable)

Section IV. Environmental Screening

- ☐ NEPA Survey

Section V. Supplemental Attachments

- ☐ Land Manager Approval
- ☐ Project Sponsor Certification
- ☐ Project Schedule
- ☐ Five-year Maintenance Plan

RECREATION TRAILS PROGRAM
APPENDIX

Cost Estimate Sample

Sign Specifications and Examples

Source of Funds	Grant Request	Cash Match	In-kind Match	Donate Match	Totals
RTP GRANT	$ 300,000				$ 300,000
SPONSOR		$ 75,000			$ 75,000
OTHER CONTRIBUTORS					$ -
					$ -
					$ -
					$ -
					$ -
TOTALS			$ -	$ -	$ 375,000

Example - cost estimate

Use of Funds			In-kind Match	Donate Match	Totals
I. PROFESSIONAL SERVICES					$ -
					$ -
I. a. Design and Engineering	$ 16,000	$ 4,000			$ 20,000
I. b. Administrative Fees					$ -
II. PROJECT MATERIALS					$ -
					$
Concrete	$ 110,000	$ 10,000			$ 120,000
ADA ramps	$ 4,000	$ 1,000			$ 5,000
Lighting	$ 3,750	$ 15,000			$ 18,750
Signage	$ 1,800	$ 200			$ 2,000
Concrete materials	$ 34,450	$			$ 34,450
	$	$			$
					$ -
					$ -
					$ -
III. PROJECT CONSTRUCTION					$ -
	$	$			$
Mobilization	$ 10,000	$ 2,000			$ 12,000
Trail Construction	$ 120,000	$ 15,500			$ 135,500
Bollards		$ 3,000			$ 3,000
III a. Demolition					
III b. Site Work					
Site Preparation		$ 24,300			$ 24,300
IV. LAND DONATION					
TOTALS	$ 300,000	$ 75,000			$ 375,000

Sign Specifications and Examples

Minimum Sizes

32 inches long, 8 inches wide or 24 inches long, 12 inches wide

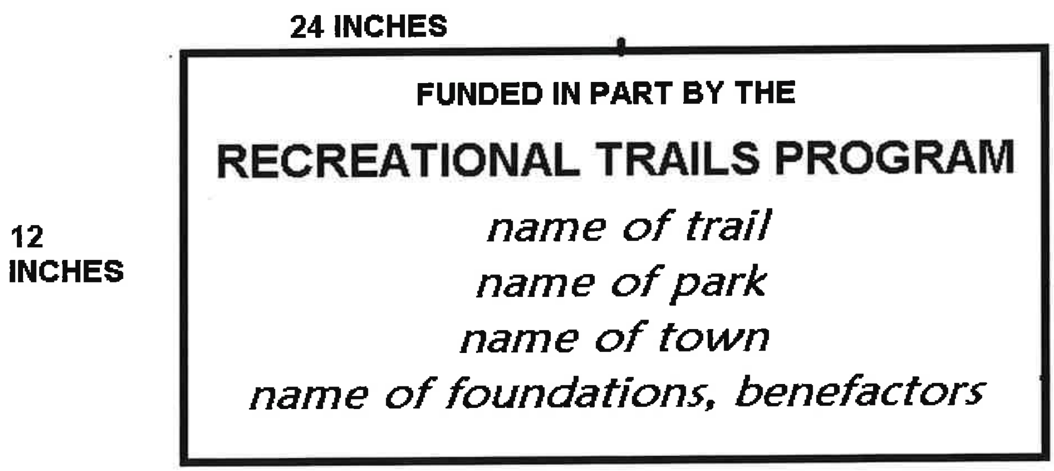
Minimum Location/Placement

Place one sign at each trailhead. The minimum total should be 1 sign for a small park and 2-3 for a large park of 10 or more acres.

Design Instructions

1. Please DO NOT include "Oklahoma Tourism and Recreation Department on the sign.
2. The following are examples only. Sponsors may choose designs of their own.
3. Please provide design plans for approval prior to sign construction and installation.

EXAMPLES



Heart Healthy Trail Signage

DOES YOUR MUNICIPALITY HAVE AN OFFICIAL HEART HEALTHY TRAIL ?

A heart healthy trail is classified as a paved trail or nature/hiking trail that is of easy to moderate difficulty and marked by the Heart Healthy Trail signs at ¼ mile intervals.

Many municipalities currently have or are constructing these types of trails but do not have the signage.

- .cdr files are preferred by OCI
- There are numerous signs available.

The small aluminum signs may be purchased from **Oklahoma Correctional Industries** for a discounted cost when compared to a local sign company.
Here are the current costs for the signs through OCI:

18 x 18″ Trailhead sign: $29.30 each
6 x 6″ Distance markers: $12.05 each

When ordering we also require that the sign shop cover the back sides of the aluminum sign blanks with a brown sheeting. There is a slight increase in the cost for the sign, however we feel the aesthetic benefit adds value to the look of the signs. We also ask the sign shop to provide pre-drilled ¼ inch holes "top and bottom centered" to aid in the installation of the signs and round the corners so there are no sharp edges that may cause a potential hazard, which they will do at no additional cost.

Municipalities should contact the customer service agents at OCI to order the signs.

Oklahoma Correctional Industries

405.964.7200
www.ocisales.com

City Of Glenpool
Creating Opportunity

To: Mayor and Council, City of Glenpool
From: David Agbetunsin, City Engineer
Date: January 21, 2025

Re: Discussion and possible action to approve, deny or amend the Temporary Construction Easement Agreement between Guimei Qu and the City of Glenpool, to facilitate the City's construction of the Glenpool Wastewater Treatment Facility project and other related improvements in the vicinity of the temporary easement property.

Background:

The City is in the process of securing a parcel to provide access to the wastewater treatment plant project from 141st Street. To prevent project delays, a temporary construction easement is necessary to allow the City to proceed with essential construction activities ahead of the purchase finalization.

The Temporary Construction Easement grants the City exclusive access to the designated property area until March 31, 2025, with an option for a one-time extension of 30 days (until April 30, 2025) upon written notice by March 14, 2025. The easement allows for the construction of a gravel drive and culvert for vehicular and pedestrian access, along with the storage and movement of construction materials and equipment.

Staff Recommendation:

Staff recommends that the City Council approve the Temporary Construction Easement (TCE) Agreement with Qu Guimei, the landowner of the 141st Property, to support the construction of the Glenpool Wastewater Treatment Facility project and related infrastructure improvements.

Attachments:

- Temporary Construction Easement Agreement

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large
David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk
www.glenpoolonline.com

TEMPORARY CONSTRUCTION EASEMENT AGREEMENT

THIS TEMPORARY CONSTRUCTION EASEMENT AGREEMENT (this "Agreement") is entered into this _____day of _____________, 2025, by **GUIMEI QU** whose legal address is 102 S Forest Ridge Blvd Broken Arrow, OK 74014 (the "Grantor"), and the **CITY OF GLENPOOL**, a statutory municipality of the State of Oklahoma, whose address is 12205 S. Yukon Avenue Glenpool OK, 74033 ("City" or "Grantee") (collectively, the "Parties").

In consideration of the sum of Ten Dollars ($10.00) and other good and valuable consideration**,** the receipt and sufficiency of which is acknowledged, and the further consideration of the covenants and agreements set forth below, Grantor hereby sells, conveys, transfers, and delivers to the Grantee, its affiliates, contractors, consultants, subcontractors, subconsultants, materialmen, suppliers, workers, successors and assigns, an exclusive Temporary Construction Easement (the "Temporary Construction Easement") for the real property described in **Exhibit A**, a copy of which is attached and incorporated by this reference (the "Temporary Easement Property"), to facilitate the City's construction of the Glenpool Wastewater Treatment Facility project and other related improvements in the vicinity of the Temporary Easement Property (the "Project").

This Temporary Construction Easement is granted in accordance with, and subject to, the following terms, conditions, requirements, and limitations:

1. The Temporary Construction Easement is granted for the purposes of constructing a gravel drive and culvert for vehicular and pedestrian ingress and egress along, across and through the Temporary Easement Property and for Grantee's use to do all things reasonably necessary to construct and install the Project including, but not limited to, the transport, stockpiling and storage of construction materials, soil, equipment and vehicles. The term of this Agreement shall begin upon the date of mutual execution hereof and shall extend until March 31, 2025. Grantee may, at its sole option, extend the Temporary Construction Easement Agreement for one (1) additional thirty (30) day period (or until April 30, 2025) by giving written notice to Grantor on or before March 14, 2025, at Grantor's legal address, 102 S Forest Ridge Blvd Broken Arrow, OK 74014.

2. To the extent allowed by law, the City shall indemnify and hold the Grantor harmless against any claim of liability or loss from personal injury or property damage resulting from or arising out of the negligence or willful misconduct of the City and its affiliates, contractors, consultants, subcontractors, subconsultants, materialmen, suppliers, workers, successors and assigns thereof, except to the extent such claims or damages may be due to or caused by the negligence or willful misconduct of Grantor.

3. Grantor covenants and agrees that the Grantor is the fee owner of the Temporary Easement Property and that the Grantor has the authority to grant this Temporary Construction Easement to the City.

4. The City and its contractors shall be responsible for any damage to the Grantor's property caused by the actions or negligence of the City, its agents, or its contractors. The City shall maintain or require its contractors to maintain appropriate liability insurance to cover any such damage, and evidence of this insurance shall be provided to the Grantor upon request.

5. This Agreement contains the entire agreement between the parties relating to its subject matter. Any oral representations or modifications concerning this instrument shall be of no force and effect. Any subsequent amendment or modification must be in writing and agreed to by all parties.

6. The terms of this Agreement shall be binding upon Grantor and Grantor's heirs, personal representatives, successors and assigns; shall bind and inure to the benefit of the Grantee and any successors or assigns of Grantee; and shall be deemed to be a covenant running with the land.

7. The Temporary Construction Easement shall not be filed of record and that all rights conveyed to the City of Glenpool by this instrument shall terminate upon the expiration of the term of this Agreement, as set forth in paragraph 1.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first set forth above.

GRANTOR:

____
Guimei Qu

GRANTEE:

CITY OF GLENPOOL

By: _______________________________
David Tillotson
City Manager, City of Glenpool

STATE OF ________________ §
§
COUNTY OF ______________ §

This instrument was acknowledged before me on this the ____day of _________________, 20___, by _____ _____________________as the City Manager of the City of Glenpool, Oklahoma, for and on behalf of the City.

WITNESS my hand and official seal.

My commission expires: ____________________
[S E A L]

____
Notary Public, State of Oklahoma

EXHIBIT A

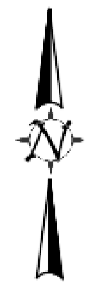
TOPOGRAPHIC BOUNDARY SURVEY

A PART OF THE

W/2 SECTION 11, T-17-N, R-12-E

CITY OF GLENPOOL, TULSA COUNTY

STATE OF OKLAHOMA

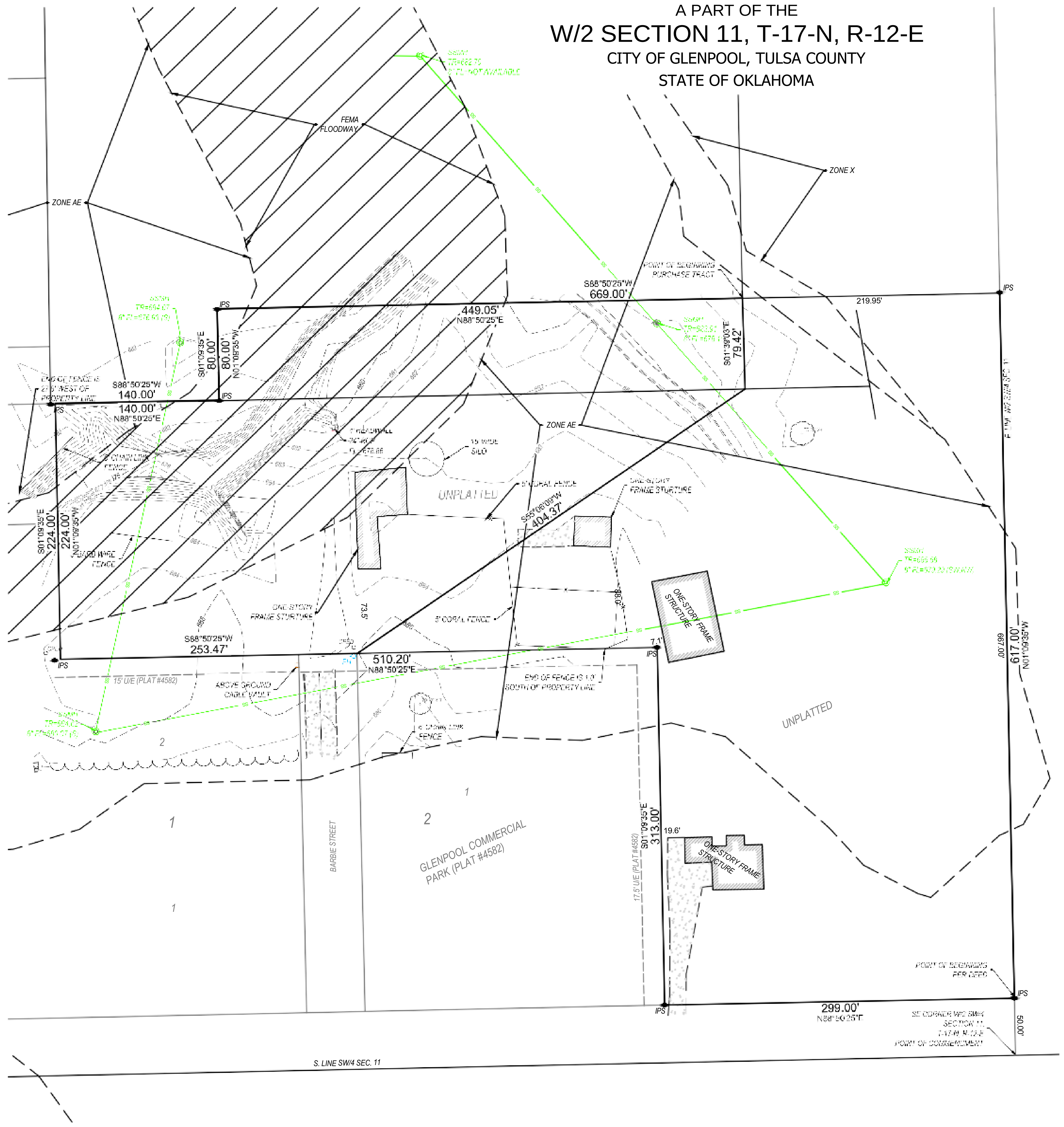


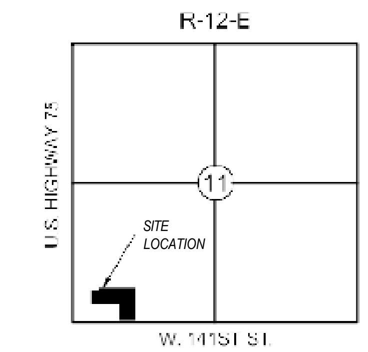
0 25 50 100

DRAWING SCALE: 1"= 50'

SURVEY LEGEND

SS	SANITARY SEWER
WL	WATERLINE
UE	UNDERGROUND ELECTRIC
UG	GAS SERVICE
UC	UNDERGROUND COMMUNICATIONS
OE	OVERHEAD ELECTRIC
	EXISTING FENCE
	MINOR CONTOUR
	MAJOR CONTOUR
	FLOODPLAIN LINE (PER FEMA MAPS)
FH	FIRE HYDRANT
PP	POWER POLE
WM	WATER METER
GM	GAS METER
LP	LIGHT POLE
EM	ELECTRIC METER
IPF	FOUND MONUMENT
IPS	SET MONUMENT
CP	CONTROL POINT
SSMH	SANITARY SEWER MANHOLE
SSLH	SANITARY SEWER LAMPHOLE
SSCO	SANITARY SEWER CLEANOUT
SDMH	STORM SEWER MANHOLE
TRANS	TRANSFORMER
ICV	IRRIGATION CONTROL VALVE
DS	DOWNSPOUT
TD	DECIDUOUS TREE (SIZE AS NOTED)
BUSH	BUSH
PVC	PVC PIPE
	STREET SIGN
	AIR CONDITIONER PAD
T	ELECTRIC TRANSFORMER
	1% CHANCE FLOODPLAIN(100 YEAR)
	CONCRETE PAVEMENT
	ASPHALT PAVEMENT
	GRAVEL
	RIP RAP
A/C	AIR CONDITIONER UNIT/PAD
4GAI	4-GRATE AREA INLET
AMH	ACCESS MANHOLE
B/L	BUILDING SETBACK LINE
B/W	BARBED WIRE FENCE
BM	BENCHMARK
POB	POINT OF BEGINNING
CONC.	CONCRETE
CPED	CABLE/TV PEDESTAL
EG	EXISTING GROUND
EPED	ELECTRIC PEDESTAL
F/E	FENCE EASEMENT
FL	FLOWLINE
FP	FLAG POLE
FLT	THROAT FLOWLINE
GLT	GROUND LIGHT
GRSR	GAS RISER
GUY	DOWN GUY
GV	GAS VALVE
HDPE	HIGH DENSITY POLYETHYLENE
HDRL	HANDRAIL
LNA	LIMITS OF NO ACCESS
MB	MAILBOX
OE	OVERHEAD ELECTRIC
TD	TREE DECIDUOUS
TP	TOP OF PAVEMENT
HWY	HIGHWAY
C/L	CENTER LINE
IPF	IRON PIN FOUND
IPF W/ CAP	IRON PIN FOUND WITH CAP (AS INDICATED)
PKF	PK NAIL FOUND
PKS	PK NAIL SET
IPSW/CAP	IRON PIN SET W/ CAP STAMPED 6318
CMP	CORRUGATED METAL PIPE
RCP	REINFORCED CONCRETE PIPE





LOCATION MAP

SCALE: 1"=2000'

LEGAL DESCRIPTIONS

PER DEED:

PART OF THE W/2 OF THE SW/4 BEGINNING 50 FEET NORTH OF THE SE CORNER OF THE W/2 SW/4. THENCE NORTH 617.00 FEET, THENCE WEST 669.00 FEET, THENCE SOUTH 80.00 FEET, THENCE WEST 140.00 FEET, THENCE SOUTH 224 FEET, THENCE EAST 510.20 FEET, THENCE SOUTH 313 FEET, THENCE EAST 299.00 FEET TO THE POINT OF BEGINNING. SECTION 11, TOWNSHIP 17, RANGE 12 CONTAINING 7.536 ACRES.

PURCHASE TRACT:

PART OF THE W/2 OF THE SW/4, COMMENCING AT THE SE CORNER OF THE W/2 SW/4; THENCE NORTH 01°09'35" WEST ALONG EAST LINE OF THE W/2 SW/4 FOR A DISTANCE OF 667.00 FEET, THENCE SOUTH 88°50'25" WEST FOR A DISTANCE 219.95 FEET TO POINT OF BEGINNING; THENCE SOUTH 01°39'03" EAST FOR A DISTANCE OF 79.42 FEET, THENCE SOUTH 55°06'09" WEST FOR A DISTANCE OF 404.37 FEET; THENCE SOUTH 88°50'25" WEST FOR A DISTANCE OF 253.47 FEET; THENCE NORTH 01°09'35" WEST FOR A DISTANCE OF 224.00 FEET; THENCE NORTH 88°50'25" EAST FOR A DISTANCE OF 140.00 FEET, THENCE NORTH 01°09'35" WEST FOR A DISTANCE OF 80.00 FEET; THENCE NORTH 88°50'25" EAST FOR A DISTANCE OF 449.05 FEET TO THE POINT OF BEGINNING. SECTION 11, TOWNSHIP 17, RANGE 12 CONTAINING 2.99 ACRES.

REMAINDER TRACT:

PART OF THE W/2 OF THE SW/4 BEGINNING 50 FEET NORTH OF THE SE CORNER OF THE W/2 SW/4. THENCE NORTH 617.00 FEET, THENCE WEST 669.00 FEET, THENCE SOUTH 80.00 FEET, THENCE WEST 140.00 FEET, THENCE SOUTH 224 FEET, THENCE EAST 510.20 FEET, THENCE SOUTH 313 FEET, THENCE EAST 299.00 FEET TO THE POINT OF BEGINNING. SECTION 11, TOWNSHIP 17, RANGE 12

LESS AND ACCEPT THE FOLLOWING TRACT

PART OF THE W/2 OF THE SW/4, COMMENCING AT THE SE CORNER OF THE W/2 SW/4; THENCE NORTH 01°09'35" WEST ALONG EAST LINE OF THE W/2 SW/4 FOR A DISTANCE OF 667.00 FEET, THENCE SOUTH 88°50'25" WEST FOR A DISTANCE 219.95 FEET TO POINT OF BEGINNING; THENCE SOUTH 01°39'03" EAST FOR A DISTANCE OF 79.42 FEET, THENCE SOUTH 55°06'09" WEST FOR A DISTANCE OF 404.37 FEET; THENCE SOUTH 88°50'25" WEST FOR A DISTANCE OF 253.47 FEET; THENCE NORTH 01°09'35" WEST FOR A DISTANCE OF 224.00 FEET; THENCE NORTH 88°50'25" EAST FOR A DISTANCE OF 140.00 FEET, THENCE NORTH 01°09'35" WEST FOR A DISTANCE OF 80.00 FEET; THENCE NORTH 88°50'25" EAST FOR A DISTANCE OF 449.05 FEET TO THE POINT OF BEGINNING. SECTION 11, TOWNSHIP 17, RANGE 12

FLOODPLAIN

ALL OF THE PROPERTY IS CONTAINED IN FEMA ZONE AE (SHADED) (AREAS DETERMINED TO BE INSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN) AS SHOWN ON FIRM PANEL "40143C0409K" DATED AUGUST 3, 2009.

SURVEYOR'S STATEMENT

THIS SURVEY MEETS OR EXCEEDS THE MINIMUM TECHNICAL STANDARDS FOR THE PRACTICE OF LAND SURVEYING AS ADOPTED BY THE BOARD OF LICENSURE FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS FOR THE STATE OF OKLAHOMA.
THE FIELD WORK WAS COMPLETED ON NOVEMBER 21, 2024.

Jay P. Bissell 8-15-2024

JAY P. BISSELL

OKLAHOMA PLS NO. 1318

REGISTERED LAND SURVEYOR JAY P. BISSELL L.S. 1318 OKLAHOMA

PLOT DATE: Mon, 13 Jan 2025 FILE: P:\1712\11-GLENPOOL-BOUNDARY & TOPO-DAVID AGBETUNSIN\SURVEY\1712-11 GLENPOOL 141ST TOPO SURVEY BASE

City Of Glenpool
Creating Opportunity

To: Honorable Mayor and City Council

From: Joshua M. Brannon, Finance Director

Date: January 21, 2025

Re: Acceptance of the Audited FY 2023-2024 Financial Statements

Background:

State statute requires that an audit of the financial activities of the City be conducted annually and submitted to the Oklahoma State Auditor and Inspector. Hinkle & Company PC was engaged by the City to conduct the audit of Fiscal Year 2023-2024. The audit is complete, and no material weaknesses or findings were identified.

Mr. Kirk Vanderslice, CPA, form Hinkle & Company PC will present the audit findings at the City Council Regular Meeting on January 21, 2025.

Staff Recommendation:

Staff recommends a motion to acknowledge the receipt of the FY 2023-2024 Annual Financial Statements and Independent Auditors' Report.

Attachments:

Management Representation Letter
FY 2023-2024 Annual Financial Statements and Independent Auditors' Report

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large
David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk
www.glenpoolonline.com

City Of Glenpool

Creating Opportunity

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

THE CITY OF GLENPOOL, OKLAHOMA

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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TABLE OF CONTENTS

TABLE OF CONTENTS

Single Audit and Internal Control and Compliance Information:

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditor's Report

Honorable Mayor and
Members of the City Council
City of Glenpool, Oklahoma
Glenpool, Oklahoma

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Glenpool, Oklahoma (the City), as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5028 E. 101st Street
Tulsa, OK 74137
TEL: 918.492.3388
FAX: 918.492.4443
www.hinklecpas.com

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and other benefit plan analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor fund financial statements and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Glenpool, Oklahoma's internal control over financial reporting and compliance.

Hinkle & Company, pc

Tulsa, Oklahoma
January 8, 2025

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MANAGEMENT DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Glenpool's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the City's financial statements, which follow.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended June 30, 2024, the City’s total net position increased $7,237,424 or 20.7% from the prior year.
- During the year, the City’s expenses for governmental activities were $13,673,764 and were funded by program revenues of $1,955,372 and further funded with taxes and other general revenues that totaled $17,951,963 excluding net transfers.
- In the City’s business-type activities, such as utilities, total program revenues exceeded expenses by $553,416.
- At June 30, 2024, the General Fund reported an unassigned fund balance of $9,778,162, which is a decrease of 35.4% from the prior year unassigned fund balance.
- For budgetary reporting purposes, the General Fund reported total resources (inflows) over estimates by $1,099,518 or 7.0%, while expenditures were under the final appropriations by $1,361,274 or 6.9%.

Overview of the Financial Statements

The financial statements presented herein include all the activities of the City of Glenpool (the "City") and its component units using the integrated approach as prescribed by GASB Statements No. 14, 34, 39 and 61. Included in this report are government-wide statements for each of two categories of activities - governmental and business-type.

The government-wide financial statements present the complete financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business type activities separately and combined. These statements include all assets of the City (including infrastructure) and deferred outflows as well as all liabilities (including long-term debt) and deferred inflows.

About the City

The City is organized under the statutes of the State of Oklahoma. The City operates under a Council-Manager form of government and is governed by council members. The five members elect the mayor from their own body. The City provides the following services as authorized by the State: general government, code and planning, public safety (fire, police, animal control and court), streets and parks, community development, and economic development for the geographical area organized as the City.

The City's Financial Reporting Entity

This annual report includes all activities for which the City of Glenpool City Council is fiscally responsible. These activities, defined as the City's financial reporting entity, are operated within separate legal entities that make up the primary government.

The City's financial reporting entity includes the primary government (City of Glenpool) and the blended component units as follows:

- The City of Glenpool - that operates the public safety; streets and roads; culture recreation; public improvements; planning and zoning; and general administrative services.
- The Glenpool Utility Services Authority (GUSA) - that operates the water, sewer and sanitation services of the City.
- The Glenpool Industrial Authority - that operates the industrial development services of the City.

Using This Annual Report

This annual report is presented in a format that substantially meets the presentation requirements of the Governmental Accounting Standards Board (GASB) in accordance with generally accepted accounting principles. The presentation includes financial statements that communicate the City's financial condition and changes therein at two distinct levels:

- The City as a whole (a government-wide presentation)
- The City's funds (a presentation of the City's major and aggregate non-major funds)

The City's various government-wide and fund financial statements are presented throughout this annual report and are accompanied by:

- Management's Discussion and Analysis - provides useful analysis that facilitates a better understanding of the City's financial condition and changes therein.
- Footnotes - elaborates on the City's accounting principles used in the preparation of the financial statements and further explain financial statement elements.
- Supplemental Information - provides additional information about specified elements of the financial statements, such as budgetary comparison information.

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities

One of the most frequently asked questions about the City's finances is, "Has the City's overall financial condition improved, declined or remained steady over the past year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in it from the prior year. You can think of the City's net position - the difference between assets, deferred outflows, liabilities and deferred inflows - as one way to measure the City's financial condition. Over time, increases or decreases in the City's net position is one indicator of whether its financial health is improving, deteriorating, or remaining steady. However, you must consider other nonfinancial factors, such as changes in the City's property tax base, the condition of the City's roads, and the quality of services to assess the overall health of the City.

As mentioned above, in the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

- Governmental activities - Most of the City's basic services are reported here, including the police, fire, general administration, streets, and parks. Sales taxes, franchise fees, and fines finance most of these activities.
- Business-type activities - The City charges a fee to customers to cover the cost of certain services it provides. The city's water, sewer and sanitation services are reported here, along with industrial development activity.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

Governmental funds - Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the Governmental Fund financial statements to those in the Government-Wide financial statements are explained in a reconciliation following each Governmental Fund financial statement.

Proprietary funds - When the City charges customers for the services it provides - whether to outside customers or to other units of the City - these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Fund Net Position. In fact, the City's enterprise funds are essentially the same as the business-type activities we report in the government-wide statements but provide more details and additional information, such as cash flows.

The City as a Whole

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the year ended June 30, 2024, net position was as follows:

NET POSITION (In Thousands)

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2024	2023		2024	(reclassified) 2023		2024	(reclassified) 2023	
Current assets	$ 23,553	$ 23,731	-1%	$ 8,976	$ 8,515	5%	$ 32,529	$ 32,246	1%
Capital assets, net	17,245	16,695	3%	39,323	34,375	14%	56,568	51,070	11%
Total assets	40,798	40,426	1%	48,299	42,890	13%	89,097	83,316	7%
Deferred outflows	3,255	3,634	-10%	1,437	1,533	-6%	4,692	5,167	-9%
Current liabilities	3,835	3,541	8%	2,358	2,318	2%	6,193	5,859	6%
Non-current liabilities	9,544	10,206	-6%	34,655	36,444	-5%	44,199	46,650	-5%
Total liabilities	13,379	13,747	-3%	37,013	38,762	-5%	50,392	52,509	-4%
Deferred inflows	1,104	912	21%	98	105	-7%	1,202	1,017	18%
Net position									
Net investment in capital assets	15,393	14,531	6%	8,586	1,774	384%	23,979	16,305	47%
Restricted	5,398	4,512	20%	988	961	3%	6,386	5,473	17%
Unrestricted	8,779	10,358	-15%	3,051	2,821	8%	11,830	13,179	-10%
Total net position	$ 29,570	$ 29,401	1%	$ 12,625	$ 5,556	127%	$ 42,195	$ 34,957	21%

The above numbers reflect an increase in total net position of 1% for governmental activities and an increase of 127% for business-type activities. Overall, the net position for both governmental and business-type activities increased 21% over last fiscal year.

Business-type activities net investment in capital assets increased by 384% due mainly to the purchase of land totaling approximately $3.2 million in the current fiscal year, along with an increase in construction in progress related to the wastewater treatment plant of approximately $2.5 million and a reduction of debt payable of approximately $1.7 million.

For the year ended June 30, 2024, net position of the primary government changed as follows:

CHANGES IN NET POSITION (In Thousands)

	Governmental Activities 2024	Governmental Activities 2023	% Inc. (Dec.)	Business-Type Activities 2024	Business-Type Activities 2023	% Inc. (Dec.)	Total 2024	Total 2023	% Inc. (Dec.)
Revenues									
Charges for service	$ 842	$ 739	14%	$ 5,999	$ 5,960	1%	$ 6,841	$ 6,699	2%
Operating grants and contributions	1,014	893	14%	248	152	63%	1,262	1,045	21%
Capital grants and contributions	100	89	12%	2,720	112	2329%	2,820	201	1303%
Taxes	16,348	15,872	3%	-	-	-	16,348	15,872	3%
Intergovernmental revenue	453	214	112%	-	-	-	453	214	112%
Investment income	931	727	28%	432	137	215%	1,363	864	58%
Miscellaneous	220	175	26%	18	-	100%	238	175	36%
Total revenues	19,908	18,709	6%	9,417	6,361	48%	29,325	25,070	17%
Expenses									
General government	2,180	1,891	15%	-	-	-	2,180	1,891	15%
Public safety	9,469	8,303	14%	-	-	-	9,469	8,303	14%
Streets and parks	1,226	1,058	16%	-	-	-	1,226	1,058	16%
Community development	759	674	13%	-	-	-	759	674	13%
Economic development	-	184	-100%	-	-	-	-	184	-100%
Interest on long-term debt	40	53	-25%	-	-	-	40	53	-25%
Water	-	-	-	4,589	2,977	54%	4,589	2,977	54%
Sewer	-	-	-	1,648	2,718	-39%	1,648	2,718	-39%
Sanitation	-	-	-	1,015	734	38%	1,015	734	38%
Industrial development	-	-	-	694	367	89%	694	367	89%
Conference center	-	-	-	467	442	6%	467	442	6%
Total expenses	13,674	12,163	12%	8,413	7,238	16%	22,087	19,401	14%
Excess (deficiency) before transfers	6,234	6,546	-5%	1,004	(877)	-214%	7,238	5,669	28%
Transfers	(6,065)	(2,670)	127%	6,065	2,670	127%	-	-	-
Change in net position	169	3,876	-96%	7,069	1,793	294%	7,238	5,669	28%
Beginning net position	29,401	25,525	15%	5,556	3,763	48%	34,957	29,288	19%
Ending net position	$ 29,570	$ 29,401	1%	$ 12,625	$ 5,556	127%	$ 42,195	$ 34,957	21%

Governmental activities intergovernmental revenue increased by 112% during the year due mainly to an increase in ARPA grant revenue in the amount of $245,870.

Business-type activities had an increase in investment income of 215% from the prior year due to interest rates increasing in the current year, especially in the sweep account and bond funds.

Business-type activities operating grants and contributions increased by 63% during the year due to an increase in TIF revenue of approximately $96,000 being received in the current year.

Business-type activities capital grants and contributions increased by 2329% during the year due to approximately $2.7 million of OWRB ARPA grant revenue being contributed in the current year.

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the City's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Some of the individual line item revenues reported for each function are:

General government: Permits and licenses, inspections fees
Public safety: Fines and forfeitures, E-911, dog pound fees, grants, on-behalf payments
Streets and parks: Development fees, gas excise tax, commercial vehicle tax, capital contributions

All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

(In Thousands)

	Total Expense of Services		% Inc. (Dec.)	Net Revenue (Expense) of Services		% Inc. (Dec.)
	2024	2023		2024	2023	
General government	$ 2,180	$ 1,891	15%	$ (2,012)	$ (1,749)	15%
Public safety	9,469	8,303	14%	(7,931)	(6,946)	14%
Streets and parks	1,226	1,058	16%	(977)	(836)	17%
Community development	759	674	13%	(759)	(674)	13%
Economic development	-	184	-100%	-	(184)	-100%
Interest on long-term debt	40	53	-25%	(40)	(53)	-25%
Total	$ 13,674	$ 12,163	12%	$ (11,719)	$ (10,442)	12%

Business-type Activities

The business-type activities had an increase in net position of $7,068,733.

(In Thousands)

	Total Expense of Services		% Inc. Dec.	Net Revenue (Expense) of Services		% Inc. Dec.
	2024	2023		2024	2023	
Water	$ 4,589	$ 2,977	54%	$ (1,468)	$ 140	1149%
Sewer	1,648	2,718	-39%	2,652	(1,032)	357%
Sanitation	1,015	734	38%	(115)	146	179%
Industrial development	694	367	89%	(446)	(215)	107%
Conference center	467	442	6%	(70)	(54)	30%
Total	$ 8,413	$ 7,238	16%	$ 553	$ (1,015)	-154%

Water net expense increased by approximately $1,608,000 (1149%) due to an increase in current year expenses of approximately $1,612,000.

Sewer net revenue increased by approximately $3,684,000 (357%) due to an increase in capital grants and contributions in FY 24 of approximately $2.6 million, along with a decrease in current year expenses.

Sanitation net expense increased by approximately $261,000 (179%) due to mainly an increase in expenses in the current year.

Industrial development net expense increased by approximately $231,000 (107%) due mainly to an increase in industrial development expenses, net with an increase in operating grants and contributions in FY 24.

General Fund Budgetary Highlights

For the year ended June 30, 2024, the General Fund reported actual budgetary basis revenues over final estimates by $1,099,518 or a 7.0% positive variance. General Fund actual expenditures were under final appropriations by $1,361,274 or a 6.9% positive variance.

Capital Asset and Debt Administration

Capital Assets

At the end of June 30, 2024, the City has $56.6 million invested in capital assets including police and fire equipment, buildings, water and sewer lines, roads, and park facilities, among others.

Capital Assets
(In Thousands)
(Net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Non-Depreciable Assets						
Land	$ 51	$ -	$ 6,063	$ 2,883	$ 6,114	$ 2,883
Construction in progress	447	111	2,800	340	3,247	451
Depreciable Assets						
Buildings and improvements	4,302	4,501	10,013	10,384	14,315	14,885
Furniture, fixtures and equipment	1,069	1,236	414	251	1,483	1,487
Vehicles	2,085	1,976	184	-	2,269	1,976
Infrastructure	9,181	8,725	19,849	20,516	29,030	29,241
Intangible leased equipment	110	146	-	-	110	146
Totals	$ 17,245	$ 16,695	$ 39,323	$ 34,374	$ 56,568	$ 51,069

See note 5 for additional details.

This year's more significant capital asset additions are the Glenpool 2023 Street Improvement Project totaling $746,396, Wasteload & Wetland WWTP Land purchase of $621,305, Dawes Property at 156th Street, totaling $2,558,273 and additions to the Wasteload & Wetland WWTP construction project of $2,460,430.

Debt Administration

At year-end, the City had approximately $38.7 million in outstanding notes, bonds, and subscription obligations, and additionally, the City had $0.8 million in accrued compensated absences and utility deposits liability.

Long-Term Debt
(In Thousands)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2024	2023	2024	2023	2024	2023	2023-2024
Revenue bonds payable	$ -	$ -	$ 34,410	$ 35,980	$ 34,410	$ 35,980	-4.4%
Notes payable	1,739	2,017	1,635	1,804	3,374	3,821	-11.7%
Subscription obligations	113	147	-	-	113	147	-23.1%
Deposits subject to refund	-	-	351	349	351	349	0.6%
Accrued compensated absences	417	528	28	39	445	567	-21.5%
Totals	$ 2,269	$ 2,692	$ 36,424	$ 38,172	$ 38,693	$ 40,864	-5.3%

See note 6 for additional details.

Economic Factors and Next Year's Budget

The City saw moderate growth in sales and use tax in FY23-24, with a 2.5% increase in sales tax and a 14.6% increase in use tax over the prior year. While we expect both sales and use tax to continue to grow in FY24-25, staff took a conservative approach to the FY24-25 budget and presented to Council a budget with modest expenditure increases. The FY24-25 sales tax revenue budget is based on a one percent increase over the FY23-24 actual collections.

Since the advent of the FY24-25 budget year, sales and use tax growth has slowed as compared to previous years. Use tax collections for the first several months of the fiscal year are 5.3% higher, while sales tax collections have slowed considerably to 0.1% over the prior fiscal year. In response, staff have continued to manage costs, with year-to-date General Fund expenditures $669,014, or 11.7%, below budget. Additionally, residential and commercial building permits, though not down as in CY2023, are up only moderately (5 total permits, or 8%) in CY2024. Staff continue to monitor sales and use tax, as well as development activity, closely as we near the third quarter of the fiscal year and begin to make preparations for the FY25-26 budget.

The growth in revenue across our major funds last fiscal year, as well as our staff's ability to effectively manage costs across our major funds, allowed us to add several new positions within the FY24-25 budget, including: one Police Corporal; one Police Officer; two Firefighters; one Public Works Project Manager; one Streets and Parks Laborer; and one Human Resources Generalist. The FY24-25 budget also included satisfactory performance increases for the Fire and Police Department as required in their respective Collective Bargaining Agreements and a 4% raise for non-union employees. Additionally, as in recent years, the City budgeted one-time capital needs from the growth in fund balance instead of planned revenue for the fiscal year. The budget also increased the annual appropriation for street repairs from $400,000 in FY23-24 to $550,000 for FY24-25. This represents a 57% increase ($200,000) to our road repair budget over the last two fiscal years.

Finally, the City has been in the engineering, design, and bid phase of a $58 million project financed primarily by a $44 million grant through the American Recovery Plan Act. The funding will be used to build a mechanical wastewater treatment facility to replace the current lagoon settlement system. Construction is anticipated to begin in January 2025, and this new and expanded system will be designed to meet the needs of the City's continued population growth.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 12205 S. Yukon Avenue, Glenpool, OK 74033 or phone at (918) 322-5409.

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE

Statement of Net Position– June 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 18,190,509	$ 9,615,210	$ 27,805,719
Investments	14,559	289,557	304,116
Accounts receivable, net of allowance	-	730,974	730,974
Court receivable, net of allowance	203,370	-	203,370
Lease receivable	44,417	-	44,417
Internal balances	1,663,611	(1,663,611)	-
Due from other governments	3,261,465	-	3,261,465
Other receivables, net of allowance	69,854	3,510	73,364
Net pension asset	104,941	-	104,941
Capital Assets:			
Land and construction in progress	497,648	8,862,551	9,360,199
Other capital assets, net of depreciation	16,746,970	30,460,693	47,207,663
Total Assets	40,797,344	48,298,884	89,096,228
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts on refunding	-	1,406,670	1,406,670
Deferred amounts related to pensions	3,065,008	-	3,065,008
Deferred amounts related to OPEB	190,088	30,758	220,846
Total Deferred Outflows	3,255,096	1,437,428	4,692,524
LIABILITIES			
Accounts payable and accrued expenses	1,228,023	397,797	1,625,820
Accrued interest payable	17,286	104,004	121,290
Due to bondholders	39,894	-	39,894
Due to other governments	3,261	-	3,261
Unearned revenue	1,973,432	-	1,973,432
Long-term liabilities			
Due within one year	573,499	1,856,572	2,430,071
Due in more than one year	9,543,987	34,654,862	44,198,849
Total liabilities	13,379,382	37,013,235	50,392,617
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to leases	40,625	-	40,625
Deferred amounts related to pensions	423,658	-	423,658
Deferred amounts related to OPEB	638,907	98,514	737,421
Total Deferred Inflows	1,103,190	98,514	1,201,704
NET POSITION			
Net investment in capital assets	15,392,833	8,585,916	23,978,749
Restricted for:			
Economic development	799,369	-	799,369
Capital projects	120,958	-	120,958
Parks & recreation	264,467	-	264,467
Public safety	1,870,832	-	1,870,832
Streets	2,342,879	-	2,342,879
Debt service	-	987,781	987,781
Unrestricted	8,778,530	3,050,866	11,829,396
Total net position	$ 29,569,868	$ 12,624,563	$ 42,194,431

See accompanying notes to the basic financial statements.

Statement of Activities –Year Ended June 30, 2024

		Program Revenue			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-type Activities**	**Total**
Primary government							
Governmental Activities:							
General Government	$ 2,180,209	$ 142,541	$ 25,619	$ -	$ (2,012,049)	$ -	$ (2,012,049)
Public Safety	9,468,992	678,371	859,814	-	(7,930,807)	-	(7,930,807)
Streets and Parks	1,225,714	20,675	128,835	99,517	(976,687)	-	(976,687)
Community Development	759,190	-	-	-	(759,190)	-	(759,190)
Interest on Long-term debt	39,659	-	-	-	(39,659)	-	(39,659)
Total governmental activities	13,673,764	841,587	1,014,268	99,517	(11,718,392)	-	(11,718,392)
Business-Type Activities:							
Water	4,588,580	3,120,910	-	-	-	(1,467,670)	(1,467,670)
Sewer	1,647,915	1,580,584	-	2,719,768	-	2,652,437	2,652,437
Sanitation	1,015,403	899,880	-	-	-	(115,523)	(115,523)
Industrial Development	694,326	-	248,276	-	-	(446,050)	(446,050)
Conference center	466,942	397,164	-	-	-	(69,778)	(69,778)
Total business-type activities	8,413,166	5,998,538	248,276	2,719,768	-	553,416	553,416
Total primary government	$ 22,086,930	$ 6,840,125	$ 1,262,544	$ 2,819,285	$ (11,718,392)	$ 553,416	$ (11,164,976)
General revenues:							
Taxes:							
Sales and use taxes					15,550,483	-	15,550,483
Franchise taxes and public service taxes					566,878	-	566,878
Hotel/motel taxes					231,140	-	231,140
Intergovernmental revenue not restricted to specific programs					452,944	-	452,944
Unrestricted investment earnings					930,639	431,930	1,362,569
Miscellaneous					219,879	18,507	238,386
Transfers					(6,064,880)	6,064,880	-
Total general revenues and transfers					11,887,083	6,515,317	18,402,400
Change in net position					168,691	7,068,733	7,237,424
Net position - beginning					29,401,177	5,555,830	34,957,007
Net position - ending					$ 29,569,868	$ 12,624,563	$ 42,194,431

See accompanying notes to the basic financial statements.

BASIC FINANCIAL STATEMENTS - GOVERNMENTAL FUNDS

Governmental Funds Balance Sheet - June 30, 2024

		Special Revenue		Capital Project		
	General Fund	Public Safety Personnel Fund	ARPA Grant Fund	Public Safety Capital Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 11,289,708	$ 1,093,500	$ 1,504,497	$ 618,192	$ 3,684,612	$ 18,190,509
Investments	14,559	-	-	-	-	14,559
Due from other funds	1,663,611	-	-	-	-	1,663,611
Due from other governments	1,653,560	215,539	1,176,825	101,892	113,649	3,261,465
Court fines receivable, net	203,370	-	-	-	-	203,370
Lease receivable	44,417	-	-	-	-	44,417
Other receivables	48,623	-	-	-	21,231	69,854
Total assets	$ 14,917,848	$ 1,309,039	$ 2,681,322	$ 720,084	$ 3,819,492	$ 23,447,785
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 200,293	$ 11,215	$ 663,803	$ 15,418	$ -	$ 890,729
Accrued payroll payable	258,040	55,558	-	-	4,492	318,090
Due to bondholders	39,894	-	-	-	-	39,894
Due to other governments	3,261	-	-	-	-	3,261
Other payables	19,204	-	-	-	-	19,204
Unearned revenue	-	-	1,973,432	-	-	1,973,432
Total liabilities	520,692	66,773	2,637,235	15,418	4,492	3,244,610
Deferred inflows:						
Deferred amounts related to leases	40,625	-	-	-	-	40,625
Unavailable revenue	199,105	-	-	-	-	199,105
Total deferred inflows	239,730	-	-	-	-	239,730
Fund balances:						
Restricted	-	1,191,439	-	679,393	3,527,673	5,398,505
Assigned	4,379,264	50,827	44,087	25,273	287,327	4,786,778
Unassigned	9,778,162	-	-	-	-	9,778,162
Total fund balances	14,157,426	1,242,266	44,087	704,666	3,815,000	19,963,445
Total liabilities, deferred inflows and fund balances	$ 14,917,848	$ 1,309,039	$ 2,681,322	$ 720,084	$ 3,819,492	$ 23,447,785

See accompanying notes to the basic financial statements.

Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances – Year Ended June 30, 2024

		Special Revenue		Capital Project		
	General Fund	Public Safety Personnel Fund	ARPA Grant Fund	Public Safety Capital Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 12,936,238	$ 1,676,345	$ -	$ 793,073	$ 1,115,961	$ 16,521,617
Intergovernmental	1,499,114	-	3,046,531	-	-	4,545,645
Licenses and permits	78,519	-	-	-	-	78,519
Charges for services	330,982	-	-	-	20,675	351,657
Fines & forfeitures	243,041	-	-	-	-	243,041
Investment earnings	603,359	50,827	83,773	25,273	167,407	930,639
Miscellaneous	235,879	-	-	-	-	235,879
Total revenues	15,927,132	1,727,172	3,130,304	818,346	1,304,043	22,906,997
EXPENDITURES						
Current:						
Administration	676,743	-	-	-	-	676,743
Engineering	50,772	-	-	-	-	50,772
General government	1,398,024	2,586	4,272	1,221	8,516	1,414,619
Police	2,781,166	515,318	-	-	-	3,296,484
Dispatch	574,106	-	-	-	-	574,106
Fire	3,097,901	1,003,924	-	-	-	4,101,825
Animal control	160,508	-	-	-	-	160,508
Streets and parks	847,760	-	-	-	-	847,760
Emergency management	26,624	-	-	-	-	26,624
Community development	738,654	-	-	-	-	738,654
Economic development	-	-	-	-	1,046	1,046
Water and sewer	-	-	210	-	-	210
Capital outlay	1,442,816	-	3,081,735	445,287	200,469	5,170,307
Debt service:						
Principal	49,315	-	-	507,498	95,214	652,027
Interest and other charges	3,579	-	-	39,213	-	42,792
Total expenditures	11,847,968	1,521,828	3,086,217	993,219	305,245	17,754,477
Excess (deficiency) of revenues over expenditures	4,079,164	205,344	44,087	(174,873)	998,798	5,152,520
OTHER FINANCING SOURCES (USES)						
Proceeds from borrowings	-	-	-	340,203	-	340,203
Transfers in	1,800,000	-	-	-	119,920	1,919,920
Transfers out	(7,383,557)	-	-	-	(239,066)	(7,622,623)
Total other financing sources (uses)	(5,583,557)	-	-	340,203	(119,146)	(5,362,500)
Net change in fund balances	(1,504,393)	205,344	44,087	165,330	879,652	(209,980)
Fund balances - beginning	15,661,819	1,036,922	-	539,336	2,935,348	20,173,425
Fund balances - ending	$ 14,157,426	$ 1,242,266	$ 44,087	$ 704,666	$ 3,815,000	$ 19,963,445

See accompanying notes to the basic financial statements.

Reconciliation of Governmental Funds and Government-Wide Financial Statements:

Total fund balance, governmental funds	$ 19,963,445
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	17,244,618
Other long-term assets are not available to pay for current period expenditures and therefore they, along with pension and OPEB related deferred outflows, are not reported in the funds.	
Unavailable revenue	199,105
Net pension asset	104,941
Pension and OPEB related deferred outflows	3,255,096
	3,559,142
Some liabilities (such as Notes Payable, Subscription Obligations, Long-term Compensated Absences, Bonds Payable, OPEB, and net pension liability), are not due and payable in the current period and therefore,they, along with pension and OPEB related deferred inflows, are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Accrued interest payable	(17,286)
Notes payable	(1,738,699)
Subscription obligations	(113,086)
Total net OPEB liability	(700,867)
Net pension liability	(7,147,392)
Pension and OPEB related deferred inflows	(1,062,565)
Accrued compensated absences	(417,442)
	(11,197,337)
Net Position of Governmental Activities in the Statement of Net Position	$ 29,569,868

See accompanying notes to the basic financial statements.

Reconciliation of Governmental Funds and Government-Wide Financial Statements:

Net change in fund balances - total governmental funds:	$	(209,980)
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets and bond issue costs as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		
Capital asset purchases capitalized		4,775,424
Capital assets transferred to business-type activities		(3,081,735)
Amortization expense		(35,239)
Depreciation expense		(1,108,989)
		549,461
In the Statement of Activities, the net cost of pension benefits earned net of employee contributions is reported as an element of pension expense. The fund financial statements report pension contributions as pension expenditures.		(475,939)
In the Statement of Activities, the net cost of OPEB benefits earned is calculated and reported as OPEB expense. The fund financial statements report OPEB contributions as OPEB expenditures/espenses. This amount represents the difference between OPEB contributions and calculated OPEB expense.		(63,181)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Change in unavailable revenue		(57,072)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:		
Principal payments on long-term debt		618,196
Proceeds of long-term debt		(340,203)
Principal payments on subscription obligations		33,831
		311,824
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:		
Change in accrued interest payable		3,133
Change in accrued compensated absences		110,445
		113,578
Change in net position of governmental activities	$	168,691

See accompanying notes to the basic financial statements.

BASIC FINANCIAL STATEMENTS - PROPRIETARY FUNDS

Proprietary Fund Statement of Net Position - June 30, 2024

	Glenpool Utility Service Authority	Glenpool Industrial Authority	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ 3,980,843	$ 505,019	$ 4,485,862
Investments	75,366	-	75,366
Restricted:			
Cash and cash equivalents	5,129,348	-	5,129,348
Investments	214,191	-	214,191
Accounts receivable, net	730,974	-	730,974
Other receivables	-	3,510	3,510
Total current assets	10,130,722	508,529	10,639,251
Non-current assets:			
Capital assets:			
Land and construction in progress	5,513,812	3,348,739	8,862,551
Other capital assets, net of accumulated depreciation	29,995,899	464,794	30,460,693
Total non-current assets	35,509,711	3,813,533	39,323,244
Total assets	45,640,433	4,322,062	49,962,495
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts on refunding	1,406,670	-	1,406,670
Deferred amounts related to OPEB	22,709	8,049	30,758
Total deferred outflows	1,429,379	8,049	1,437,428
LIABILITIES			
Current liabilities:			
Accounts payable	264,053	97,323	361,376
Accrued payroll payable	28,633	7,788	36,421
Accrued interest payable	104,004	-	104,004
Due to other funds	1,663,611	-	1,663,611
Deposits subject to refund	70,156	-	70,156
Compensated absences	2,264	545	2,809
Notes payable	173,607	-	173,607
Bonds payable	1,610,000	-	1,610,000
Total current liabilities	3,916,328	105,656	4,021,984
Non-current liabilities:			
Compensated absences	20,378	4,902	25,280
Deposits subject to refund	280,622	-	280,622
Total net OPEB liability	64,509	23,084	87,593
Notes payable	1,461,367	-	1,461,367
Bonds payable	32,800,000	-	32,800,000
Total non-current liabilities	34,626,876	27,986	34,654,862
Total liabilities	38,543,204	133,642	38,676,846
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to OPEB	77,507	21,007	98,514
Total deferred inflows	77,507	21,007	98,514
NET POSITION			
Net investment in capital assets	4,772,383	3,813,533	8,585,916
Restricted for debt service	987,781	-	987,781
Unrestricted	2,688,937	361,929	3,050,866
Total net position	$ 8,449,101	$ 4,175,462	$ 12,624,563

See accompanying notes to the basic financial statements.

Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position - Year Ended June 30, 2024

	Glenpool Utility Service Authority	Glenpool Industrial Authority	Total Enterprise Funds
REVENUES			
Water	$ 3,017,864	$ -	$ 3,017,864
Sewer	1,529,061	-	1,529,061
Sanitation	870,438	-	870,438
Miscellaneous	184,011	397,164	581,175
Total operating revenues	5,601,374	397,164	5,998,538
OPERATING EXPENSES			
Administration	9,290	1,816	11,106
Water operations	3,093,586	-	3,093,586
Sewer operations	508,222	-	508,222
Utility billing	411,318	-	411,318
Sanitation	845,630	-	845,630
Industrial development	-	673,427	673,427
Conference center operations	-	466,942	466,942
Depreciation	1,139,704	20,899	1,160,603
Total Operating Expenses	6,007,750	1,163,084	7,170,834
Operating income (loss)	(406,376)	(765,920)	(1,172,296)
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	396,300	35,630	431,930
Miscellaneous revenue	10,981	255,802	266,783
Interest expense	(1,242,122)	-	(1,242,122)
Total non-operating revenue (expenses)	(834,841)	291,432	(543,409)
Income (loss) before contributions and transfers	(1,241,217)	(474,488)	(1,715,705)
Capital contributions	3,081,735	-	3,081,735
Transfers in	4,483,009	3,019,694	7,502,703
Transfers out	(1,800,000)	-	(1,800,000)
Change in net position	4,523,527	2,545,206	7,068,733
Total net position - beginning	3,925,574	1,630,256	5,555,830
Total net position - ending	$ 8,449,101	$ 4,175,462	$ 12,624,563

See accompanying notes to the basic financial statements.

Proprietary Fund Statement of Cash Flows - Year Ended June 30, 2024

	Glenpool Utility Service Authority	Glenpool Industrial Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 5,643,897	$ 664,671	$ 6,308,568
Payments to suppliers	(3,932,765)	(710,202)	(4,642,967)
Payments to employees	(884,553)	(400,580)	(1,285,133)
Receipts of customer meter deposits	67,491	-	67,491
Refunds of customer meter deposits	(65,529)	-	(65,529)
Net cash provided by (used in) operating activities	828,541	(446,111)	382,430
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	4,483,009	3,019,694	7,502,703
Transfers to other funds	(1,800,000)	-	(1,800,000)
Net cash provided by (used in) noncapital financing activities	2,683,009	3,019,694	5,702,703
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(419,165)	(2,608,458)	(3,027,623)
Principal paid on debt	(1,738,894)	-	(1,738,894)
Interest and fiscal agent fees paid on debt	(1,246,550)	-	(1,246,550)
Net cash (used in) capital and related financing activities	(3,404,609)	(2,608,458)	(6,013,067)
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale (purchase) of investments	(8)	-	(8)
Interest and dividends	396,300	35,630	431,930
Net cash provided by investing activities	396,292	35,630	431,922
Net increase (decrease) in cash and cash equivalents	503,233	755	503,988
Balances - Beginning of Year	8,606,958	504,264	9,111,222
Balances - End of Year	$ 9,110,191	$ 505,019	$ 9,615,210
Reconciliation to Statement of Net Position:			
Cash and cash equivalents	$ 3,980,843	$ 505,019	$ 4,485,862
Restricted cash and cash equivalents - current	5,129,348	-	5,129,348
Total cash and cash equivalents, end of year	$ 9,110,191	$ 505,019	$ 9,615,210
Reconciliation of operating income (loss) to net cash provided by (used in) Operating Activities:			
Operating income (loss)	$ (406,376)	$ (765,920)	$ (1,172,296)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	1,139,704	20,899	1,160,603
Miscellaneous revenue	10,981	255,802	266,783
Change in assets, liabilities and deferrals:			
Accounts receivable	31,542	-	31,542
Other receivables	-	11,705	11,705
Deferred outflows related to pensions	85,685	-	85,685
Deferred outflows related to OPEB	7,730	2,144	9,874
Accounts payable	(43,957)	37,156	(6,801)
Accrued payroll payable	5,829	1,904	7,733
Deposits subject to refund	1,962	-	1,962
Deferred inflows related to OPEB	(4,343)	(2,080)	(6,423)
Total net OPEB liability	1,017	2,508	3,525
Accrued compensated absences	(1,233)	(10,229)	(11,462)
Net cash provided by (used in) operating activities	$ 828,541	$ (446,111)	$ 382,430
Noncash capital and related financing activities:			
Contributed capital assets	$ 3,081,735	$ -	$ 3,081,735
	$ 3,081,735	$ -	$ 3,081,735

See accompanying notes to the basic financial statements.

FOOTNOTES TO THE BASIC FINANCIAL STATEMENTS

Footnotes to the Basic Financial Statements:

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

The City's financial reporting entity includes the primary government (City of Glenpool) and the blended component units as noted below. This annual report includes all activities for which the City of Glenpool City Council/Manager is fiscally responsible.

In determining the financial reporting entity, the City complies with the provisions of Governmental Accounting Standards Board Statements No. 14, 34, 39, and 61 and includes all component units for which the City is financially accountable.

The City of Glenpool – that provides public safety, health and welfare, streets and highways, parks and recreation, and administrative activities.

The City of Glenpool has a population of 14,561 located in northeast Oklahoma. The City is a Council/Manager form of government that provides for three branches of government:

- Legislative – the City Council is the governing body elected by the citizens
- Executive – the City Manager is the Chief Executive Officer and is appointed by the City Council
- Judicial – the Municipal Judge is a practicing attorney appointed by the City Council

The City provides typical municipal services such as public safety, street maintenance, parks and recreation, community development and economic development.

Blended Component Units:

- **The Glenpool Utility Services Authority (GUSA)** – created pursuant to a Trust Indenture for the benefit of the City of Glenpool, Oklahoma. The GUSA was established to acquire, construct, develop, equip, operate, maintain, repair, enlarge and remodel water and sewer facilities for the City of Glenpool. The water and sanitary sewer systems owned by the City have been leased to the GUSA until such date that all indebtedness of the GUSA is retired or provided for. The GUSA is a public trust and an agency of the State of Oklahoma under Title 60, Oklahoma Statutes 1991, Section 176, et seq., and is governed by a board consisting of five trustees identical to the City Council.

- **The Glenpool Industrial Authority (GIA)** – created September 28, 1981, for the benefit of the City of Glenpool, Oklahoma. The GIA was created to promote the development of industry and to provide additional employment in the Glenpool, Oklahoma area. The GIA is a public trust and an agency of the State of Oklahoma under Title 60, Oklahoma Statutes 1991, Section 176, et seq., and is governed by a board consisting of five trustees appointed by the City Council.

These component units are Public Trusts established pursuant to Title 60 of Oklahoma State law. Public Trusts (Authorities) have no taxing power. The Authorities are generally created to finance City services through issuance of revenue bonds or other non-general obligation debt and to enable the City Council to delegate certain functions to the governing body (Trustees) of the Authorities. The Authorities generally retain title to assets which are acquired or constructed with Authority debt or other Authority generated resources. In addition, the City has leased certain existing assets at the creation of the Authorities to the Trustees on a long-term basis. The City, as beneficiary of the Public Trusts, receives title to any residual assets when a Public Trust is dissolved.

B. Basis of Presentation and Accounting

Government-Wide Financial Statements:

The statements of net position and activities are reported on the accrual basis of accounting and economic resources measurement focus. Under the accrual basis of accounting, revenues are recognized when earned and expenses (including depreciation and amortization) are recorded when the liability is incurred or economic asset used.

Program revenues in the Statement of Activities are revenues that are derived directly from each activity or from parties outside of the City's taxpayers. The City has the following program revenues in each activity:

- Public Safety – Fire, Police, Dispatch, Animal control, Emergency management – fines and forfeitures, 911 revenue and restricted operating grants.
- Streets and parks – Development fees, commercial vehicle and gasoline excise tax shared by the State and other capital grants and contributions.
- Community development.
- Economic development.
- General Government – licenses and permits.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Governmental Funds:

The City's governmental funds include:

Major Funds:
- General Fund – accounts for all activities not accounted for in other special-purpose funds.
- Public Safety Personnel Fund – a special revenue fund that accounts for a 0.55% dedicated sales tax that is used solely for public safety personnel expenditures.
- ARPA Grant Fund – a special revenue fund that accounts for grant revenue from the American Rescue Plan Act.
- Public Safety Capital Fund – a capital project fund that accounts for a 0.26% dedicated sales tax that is used solely for public safety equipment and capital improvements.

Aggregated Non-Major Funds (reported as Other Governmental Funds):

Special Revenue Funds:

- Hotel-Motel Tax Fund – accounts for a 5% hotel-motel tax used to encourage, promote, and foster economic development, culture and leisure in the city.

Capital Project Funds:

- Parks & Recreational Fund – accounts for revenue from housing developers used for park improvements.
- Capital Improvement Fund – accounts for monies set aside by City Council for capital improvements.
- Streets and Infrastructure Fund – accounts for a 0.29% dedicated sales tax that is used for streets and infrastructure improvements.

The governmental funds are reported on the modified accrual basis of accounting. On the modified accrual basis of accounting, revenues are recorded when earned and measurable and available to pay current financial obligations, while expenditures are recorded when incurred and payable from current financial resources. The City defines revenue availability as collected within 60 days of period end.

The reconciliation of the governmental funds financial statements to the governmental activities presentation in the government-wide financial statements is the result of the use of the accrual basis of accounting and economic resources measurement focus at the government-wide level.

The General Fund, Public Safety Personnel Fund and Public Safety Capital Fund are considered major funds and are therefore displayed in separate columns. All other governmental funds are considered non-major funds and are aggregated under the column titled Other Governmental Funds.

Proprietary Funds:

The City's proprietary funds include:

Enterprise Fund

- Glenpool Utility Service Authority Fund - accounts for the activities of the public trust in providing water, sewer and sanitation services to the public.
- Glenpool Industrial Authority Fund - accounts for the activities of the public trust in supporting industrial development as well as the operation of the Glenpool Conference Center.

The proprietary funds are reported on the accrual basis of accounting and economic resources measurement focus. For purposes of the statement of revenues, expenses and changes in fund net position, operating revenues and expenses are considered those whose cash flows are related to operating activities, while revenues and expenses related to financing, capital and investing activities are reported as non-operating or transfers and contributions.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets, deferred outflows, liabilities and deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets, deferred outflows, liabilities and deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities and deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter (within 60 days of period end) to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

Cash and Investments

For the purposes of the statements of net position, balance sheets, and statement of cash flows, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposits or short-term investments with an original maturity of three months or less. Investments of the promissory note trustee accounts are considered cash equivalents.

Investments are carried at fair value. Fair value is based on quoted market price.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes, grants, police fines, and miscellaneous fees. Business-type activities report utilities as its major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, miscellaneous, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable comprise the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, capital assets are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of $10,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

- Buildings	40 years
- Furniture, Fixtures and Equipment	3-5 years
- Land Improvements	20 years
- Vehicles	5-20 years
- Infrastructure	10-50 years

Intangible leased assets are amortized over the life of the associated contract.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Restricted Assets

Restricted assets include cash and investments of the proprietary fund that are legally restricted as to their use. The primary restricted assets are related to revenue bond and OWRB note payable trustee accounts and utility meter deposits.

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable, capital leases, revenue bonds, and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for the proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The City's policies regarding vacation, sick, and compensatory time permit employees to accumulate varying amounts as determined by management and contracts with employee groups. Compensated absences are reported as accrued in the government-wide and proprietary financial statements. Governmental funds report only the matured compensated absences payable to currently terminating employees.

Deferred Outflows and Inflows

Deferred outflows and inflows are the consumption or acquisition of net position by the City that are applicable to a future reporting period. At June 30, 2024, the City’s deferred outflows and deferred inflows of resources were comprised of pension, OPEB, debt refunding related deferrals and leases. As mentioned in Note 1.H., certain pension and OPEB amounts are deferred, some as outflows and other as inflows, amortized as a component of pension and insurance expense in future periods.

Equity Classifications

Government-Wide and Proprietary Fund Financial Statements:

Equity is classified as net position and displayed in three components:

a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
b. Restricted net position – Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
c. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Governmental Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as:

a. Nonspendable – includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
b. Restricted – consists of fund balance with constraints placed on the use of resources either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) laws through constitutional provisions or enabling legislation.
c. Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision-making authority. The City's highest level of decision-making authority is made by ordinance. Currently, the City has no committed fund balance.
d. Assigned – includes amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Assignments of fund balance may be made by city council action or management decision when the city council has delegated that authority. Assignments for transfers and interest income for governmental funds are made through the budgetary process. Currently, the City has no assigned fund balance.
e. Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund.

It is the City's policy to first use restricted fund balance prior to the use of the unrestricted fund balance when an expense is incurred for purposes for which both restricted and unrestricted fund balance are available. The City's policy for the use of unrestricted fund balance amounts require that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

E. Revenues, Expenditures, and Expenses

Sales Tax

The City presently levies a 5.1 cent sales tax on taxable sales within the City. The sales tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the Tax Commission. Four cents are recorded in the General Fund (three cents as undedicated and one cent as dedicated), 0.29 cents in the Streets and Infrastructure Fund, 0.26 cents in the Public Safety Capital Fund, and the remaining 0.55 cents in the Public Safety Personnel Fund.

Sales tax resulting from sales occurring prior to year-end and received by the City after year-end have been accrued and are included under the caption "Due from other governments". They represent taxes on sales occurring prior to year-end.

Property Tax

Under State law, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments.

As of June 30, 2024, the City had no outstanding general obligation bonds or judgments. No property tax was levied during the fiscal year ended June 30, 2024.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character:	Current (further classified by function)
	Debt Service
	Capital Outlay

Proprietary Fund - By Operating and Non-Operating:

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to the use of economic resources.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements:

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans - amounts provided with a requirement for repayment are reported as interfund receivables and payables.

2. Interfund services - sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.

3. Interfund reimbursements - repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.

4. Interfund transfers - flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Government-Wide Financial Statements:

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal balances - amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.

2. Internal activities - amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers - Internal Activities. The effect of interfund services between funds, if any, are not eliminated in the Statement of Activities.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

The City generally uses an estimate based on municipal bond rate yield curves as the discount rate for leases unless the rate that the lessor/vendor charges is known.

H. Pensions and OPEB

For purposes of measuring the net pension asset, net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oklahoma Firefighters Pension & Retirement System (OFPRS) and Oklahoma Police

Pension & Retirement System (OPPRS), and additions to/deductions from OFPRS and OPPRS fiduciary net position have been determined on the same basis as they are reported by OFPRS and OPPRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments held by these funds are reported at fair value.

For purposes of measuring the total OPEB liability or net OPEB asset, deferred outflows of resources, and deferred inflows and OPEB expense for the single employer other postemployment benefit plan the measurement has been prepared in accordance with GASB Statement No. 75.

2. Cash, Cash Equivalents, and Investments

For the purpose of the statements of net position, balance sheets, and statement of cash flows, cash and cash equivalents includes all demand and savings accounts, certificates of deposit or short-term investments with an original maturity of three-months or less and money market accounts.

At June 30, 2024, the reporting entity held the following deposits and investments:

Primary Government:

Type	Maturities	Rating	Fair Value Heirarchy	Carrying Value
Deposits:				
Demand deposits				$ 22,812,758
Cash on hand				200
Time deposit	Due within 1 year			304,116
				23,117,074
Investments:				
Invesco S/T Inv Treas Oblg-Rsrv 1910		AAA-m	N/A	4,992,761
				4,992,761
Total deposits and investments				$ 28,109,835
Reconciliation to Statement of Net Position:				
Cash and cash equivalents				$ 27,805,719
Investments				304,116
				$ 28,109,835

Custodial Credit Risk – Exposure to custodial credit risk related to deposits exists when the City holds deposits that are uninsured and uncollateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the City's name, or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the City holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the City's name.

The City's policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 100% of the uninsured deposits and accrued interest thereon. At June 30, 2024, the City was not exposed to custodial credit risk.

Investment Credit Risk - The City has no investment policy that limits its investment choices other than the limitation of state law as follows:

a. Direct obligations of the U. S. Government, its agencies and instrumentalities to which the full faith and credit of the U. S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
c. Federally insured certificates of deposit issued through the Certificate of Deposit Account Registry Service ("CDARS") by financial institutions located in the United States, provided that (i) the funds are initially invested through a financial institution that is participating in CDARS (ii) the financial institution received reciprocal deposits from customers of other financial institutions in an amount equal to the funds initially invested; and (iii) each such certificate of deposit is in an amount that is eligible for full FDIC insurance coverage.

As noted in the schedule of deposits and investments above at June 30, 2024, all of the City's investments in debt securities were rated AAA-m by Standard & Poor.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Currently, the City has no investments that require this disclosure.

Investment Interest Rate Risk - the City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk - the City places no limit on the amount it may invest in any one issuer. Since the City has all investments in certificates of deposit, government securities, or money market accounts, there is no concentration of investment credit risk exposure.

Restricted Cash and Investments – The amounts reported as restricted assets of the proprietary fund statement of net position are comprised of amounts restricted for debt service, construction purposes and Public Works Authority customer utility deposits. The restricted assets as of June 30, 2024 are as follows:

	Current	
	Cash and cash equivalents	Investments
2011 OWRB CWSRF Debt Service Account	$ 61,692	$ -
2019 Construction Fund	3,900,976	-
2019 Tax Bond Fund	1,030,093	-
Meter deposits	136,587	214,191
Total	$ 5,129,348	$ 214,191

3. Accounts Receivable

Accounts Receivable - Accounts receivable of the business-type activities consist of customers utilities services provided, both billed and unbilled, due at year end, reported net of allowance for uncollectible amounts and other miscellaneous receivables. The governmental activities receivables include court fines receivables and other miscellaneous receivables.

	Accounts Receivable	Less: Allowance for Uncollectible Accounts	Net Accounts Receivable
Governmental Activities:			
Court fines	$ 2,033,694	$ (1,830,324)	$ 203,370
Other receivables	84,772	(14,918)	69,854
Total Governmental Activities	$ 2,118,466	$ (1,845,242)	$ 273,224
Business-Type Activities:			
Utilities	$ 1,046,533	$ (315,559)	$ 730,974
Other receivables	311,058	(307,548)	3,510
Total Business-type Activities	$ 1,357,591	$ (623,107)	$ 734,484

4. Leases Receivables

The City is a party as lessor for two noncancellable long-term leases of land, and infrastructure. The corresponding lease receivables, are recorded in an amount equal to the present value of the expected future minimum lease payments received, respectively, discounted by an applicable interest rate. Lease-related amounts are recognized at the inception of leases in which the city is the lessor and are recorded in an amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

Governmental Activities
The City as a lessor, has entered into lease agreements involving land and infrastructure. The total amount of inflows of resources, including lease revenue and interest revenue recognized during the fiscal year was $12,366.

5. Capital Assets and Depreciation

Capital Assets:

Capital assets consist of land, land improvement, construction in progress, buildings and building improvements, machinery and equipment, infrastructure, and intangible leased equipment. Capital assets are reported at actual or estimated historical cost. Donated capital assets are recorded at their fair value at the date of donation. For the year ended June 30, 2024, capital assets balances changed as follows:

	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
Governmental activities:				
Capital assets not being depreciated:				
Land	$ -	$ 50,467	$ -	$ 50,467
Construction in progress	110,688	336,493	-	447,181
Total capital assets not being depreciated	110,688	386,960	-	497,648
Other capital assets:				
Buildings and improvements	8,016,679	-	-	8,016,679
Furniture, fixtures and equipment	5,598,217	154,472	-	5,752,689
Vehicles	5,823,650	405,860	(106,730)	6,122,780
Infrastructure	9,976,325	746,397	-	10,722,722
Total other capital assets at historical cost	29,414,871	1,306,729	(106,730)	30,614,870
Less accumulated depreciation for:				
Buildings and improvements	3,516,338	198,228	-	3,714,566
Furniture, fixtures and equipment	4,362,171	321,818	-	4,683,989
Vehicles	3,847,363	296,911	(106,730)	4,037,544
Infrastructure	1,250,254	292,032	-	1,542,286
Total accumulated depreciation	12,976,126	1,108,989	(106,730)	13,978,385
Other assets:				
Intangible leased equipment	180,963	-	-	180,963
Total other assets	180,963	-	-	180,963
Less accumulated amortization for:				
Intangible leased equipment	35,239	35,239	-	70,478
Total accumulated amortization	35,239	35,239	-	70,478
Other capital assets, net	16,584,469	162,501	-	16,746,970
Governmental activities capital assets, net	$ 16,695,157	$ 549,461	$ -	$ 17,244,618

	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 2,883,021	$ 3,179,579	$ -	$ 6,062,600
Construction in progress	339,522	2,460,429	-	2,799,951
Total capital assets not being depreciated	3,222,543	5,640,008	-	8,862,551
Other capital assets:				
Buildings and improvements	14,889,714	-	-	14,889,714
Furniture, fixtures and equipment	1,039,920	239,700	-	1,279,620
Vehicles	404,619	229,650	-	634,269
Infrastructure	29,552,402	-	-	29,552,402
Total other capital assets at historical cost	45,886,655	469,350	-	46,356,005
Less accumulated depreciation for:				
Buildings and improvements	4,505,278	371,133	-	4,876,411
Furniture, fixtures and equipment	788,436	77,014	-	865,450
Vehicles	404,620	45,930	-	450,550
Infrastructure	9,036,375	666,526	-	9,702,901
Total accumulated depreciation	14,734,709	1,160,603	-	15,895,312
Other capital assets, net	31,151,946	(691,253)	-	30,460,693
Business-type activities capital assets, net	$ 34,374,489	$ 4,948,755	$ -	$ 39,323,244

Depreciation/amortization of capital assets is included in total expenses and is charged or allocated to the activities primarily benefiting from the use of the specific asset. Depreciation/amortization expense has been allocated as follows:

Governmental Activities:		Business-Type Activities:	
Depreciation:		Depreciation:	
General government	$ 66,989	Water	710,162
Public safety	684,595	Sewer	429,542
Streets & parks	357,405	Industrial development	20,899
Total Depreciation	$ 1,108,989	Total Depreciation	$ 1,160,603

Amortization:	
General government	$ 35,239
Total Amortization	$ 35,239

6. Long-Term Debt and Debt Service Requirements

For the year ended June 30, 2024, the reporting entity's long-term debt changed as follows:

Type of Debt	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024	Due Within One Year
Governmental Activities:					
Notes payable (direct borrowing)	$ 2,016,692	$ 340,203	$ 618,196	$ 1,738,699	$ 497,164
Subscription obligations	146,917	-	33,831	113,086	34,591
Accrued compensated absences	527,887	417,442	527,887	417,442	41,744
Total Governmental Activities	$ 2,691,496	$ 757,645	$ 1,179,914	$ 2,269,227	$ 573,499
			Total OPEB liability	$ 700,867	
			Net pension liability-fire	7,147,392	
				$ 10,117,486	
Business-Type Activities:					
Revenue bonds payable	$ 35,980,000	$ -	$ 1,570,000	$ 34,410,000	$ 1,610,000
Notes Payable (direct borrowing)	1,803,868	-	168,894	1,634,974	173,607
Deposits Subject to Refund	348,816	67,491	65,529	350,778	70,156
Accrued compensated absences	39,551	28,089	39,551	28,089	2,809
Total Business-Type Activities	$ 38,172,235	$ 95,580	$ 1,843,974	$ 36,423,841	$ 1,856,572
			Total OPEB liability	87,593	
				$ 36,511,434	

Governmental activities long-term debt:

Notes Payable (direct borrowing):

Oklahoma Department of Transportation (ODOT) Note dated November 6, 1995, original amount $39,325 for right-of-way, monthly payments totaling $1,200, no interest, commencing November 1995 through June 2027.	$	4,725
Oklahoma Department of Transportation (ODOT) Note dated September 24, 1991, original amount $44,661 for right-of-way, monthly payments totaling $1,200, no interest, commencing July 1996 through June 2033.		11,161
St Francis Public Improvements-Agreement dated October 2017, original amount of $952,142 for public improvement, 39 monthly payments of $23,804 beginning January 2019.		404,661
$521,003 note payable with BB&T for public safety communications system infrastructure, interest rate of 3.65%, annual installments commencing November 23, 2017 through November 23, 2028.		281,408
$243,658 note payable with RCB Bank for 5 police vehicles, interest rate of 2.38%, annual installment commencing September 9, 2022 through September 9, 2026.		149,613
$340,203 note payable RCB Bank for 5 police vehicles, interest rate of 4.72%, quarterly installment commencing August 29, 2023 through May 29, 2027.		258,038
$61,872 note payable with Axon Enterprise Inc., for body camera equipment, annual installment commencing April 2023 through April 2027.		39,250
$780,000 note payable with PNC Equipment Finance, LLC, for fire truck, interest rate of 1.86%, annual installments commencing September 2022 through September 2026.		477,024
$273,446 note payable RCB Bank for 6 police vehicles, interest rate of 2.11%, annual installment commencing March 2, 2022 through March 2, 2026.		112,819
Total Note Payable	$	1,738,699
Current portion	$	497,164
Noncurrent portion		1,241,535
Total Notes Payable	$	1,738,699

Accrued Compensated Absences:

Current portion	$	41,744
Noncurrent portion		375,698
Total Accrued Compensated Absences	$	417,442

Subscription Obligations:

Current portion	$	34,591
Noncurrent portion		78,495
Total Subscription Obligations	$	113,086

Business-type activities long-term debt:

Deposits subject to Refund:

Current portion	$	70,156
Noncurrent portion		280,622
Total Deposits Subject to Refund	$	350,778

Accrued Compensated Absences:

Current portion	$	2,809
Noncurrent portion		25,280
Total Accrued Compensated Absences	$	28,089

Notes Payable (direct borrowings):

2011 OWRB CWSRF Fixed Rate Note dated October 11, 2011, original amount of $3,740,625, $322,892 in principal forgiveness from Environmental Protection Agency Capitalization Grant for Clean Water State Revolving Funds, secured by utility revenues and pledged sales taxes, 2.16% interest plus administrative fee of 5%, semiannual installments of principal commencing September 15, 2014, through March 15, 2032. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Borrower contained in this Loan Agreement or in the Local Note; 2) accelerate the payment of principal of and interest accrued on the Local Note; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the Local Note and any other Borrower indebtedness; 4) file suit to enforce or enjoin the action or inaction of the parties under the provisions of this Loan Agreement.	$	1,634,974
Total Notes Payable	$	1,634,974
Current portion	$	173,607
Noncurrent portion		1,461,367
Total Notes Payable	$	1,634,974

Revenue Bonds Payable:

Series 2019 Utility Revenue Refunding Bonds dated September 30, 2019, original issue amount of $40,720,000, sold on the open market, secured by utility revenues and dedicated 1 cent sales tax and other pledged sales tax, interest rates range from 2.361% to 3.665%, semiannual interest and annual principal installments commencing December 1, 2019, through November 1, 2040. In the event of default, the lender may: 1) accelerate maturity; 2) foreclose on lien; 3) sale collateral; 4) apply for court to appoint a receiver to administer the secured property; 5) exercise any and all rights and remedies possessed by lendor.	$	34,410,000
Total Revenue Bonds Payable	$	34,410,000
Current portion	$	1,610,000
Noncurrent portion		32,800,000
Total Revenue Bonds Payable	$	34,410,000

Debt Service Requirements to Maturity:

Year Ending June 30,	Governmental Activities			
	Notes Payable (direct borrowings)		Subscription Obligations	
	Principal	Interest	Principal	Interest
2025	$ 497,164	$ 35,972	$ 34,591	$ 2,819
2026	507,956	25,126	10,369	2,041
2027	460,975	13,959	10,638	1,771
2028	146,404	5,289	10,915	1,495
2029	75,652	3,505	46,573	3,066
2030-2034	50,548	1,657	-	-
Totals	$ 1,738,699	$ 85,508	$ 113,086	$ 11,192

Year Ending June 30,	Business Type Activities			
	Revenue Bonds Payable		Notes Payable (direct borrowings)	
	Principal	Interest	Principal	Interest
2025	$ 1,610,000	$ 1,073,437	$ 173,607	$ 34,871
2026	1,645,000	1,033,918	178,320	31,044
2027	1,675,000	992,099	183,162	27,112
2028	1,715,000	947,615	188,061	23,134
2029	1,765,000	899,700	193,240	18,928
2030-2034	9,630,000	3,676,617	718,584	31,946
2035-2039	11,275,000	1,973,221	-	-
2040-2041	5,095,000	188,290	-	-
Totals	$ 34,410,000	$ 10,784,897	$ 1,634,974	$ 167,035

7. Fund Balance and Net Position

The following table shows the fund balance classifications as shown in the Governmental Funds Balance Sheet:

	General Fund	Public Safety Personnel Fund	ARPA Grant Fund	Public Safety Capital Fund	Other Governmental Funds	Total
Fund Balance:						
Restricted For:						
Economic Development	$ -	$ -	$ -	$ -	$ 799,369	$ 799,369
Capital Projects	-	-	-	-	120,958	120,958
Parks & Recreation	-	-	-	-	264,467	264,467
Public Safety	-	1,191,439	-	679,393	-	1,870,832
Streets	-	-	-	-	2,342,879	2,342,879
Sub-total Restricted	-	1,191,439	-	679,393	3,527,673	5,398,505
Assigned For:						
Economic Development	-	-	-	-	41,126	41,126
Capital Projects	-	-	-	-	126,192	126,192
Parks & Recreation	-	-	-	-	13,214	13,214
Public Safety	-	50,827	-	25,273	-	76,100
Streets	-	-	-	-	106,795	106,795
Grants	-	-	44,087	-	-	44,087
Future Year's Budget	4,379,264	-	-	-	-	4,379,264
Sub-total Assigned	4,379,264	50,827	44,087	25,273	287,327	4,786,778
Unassigned	9,778,162	-	-	-	-	9,778,162
Total Fund Balance	$ 14,157,426	$ 1,242,266	$ 44,087	$ 704,666	$ 3,815,000	$ 19,963,445

Net position restrictions for the Government-wide financial statements are as follows:

	State Statutes	Enabling Legislation	Contractual Agreements	Total
Governmental Activities:				
Economic Development:				
Hotel-Motel Tax Fund	$ -	$ 799,369	$ -	$ 799,369
Sub-total Economic Development	-	799,369	-	799,369
Capital Projects:				
Capital Improvement Fund	-	-	120,958	120,958
Sub-total Capital Projects	-	-	120,958	120,958
Parks and Recreation:				
Parks & Recreation Fund	-	264,467	-	264,467
Sub-total Parks and Recreation	-	264,467	-	264,467
Public Safety:				
Public Safety Personnel Fund	-	1,191,439	-	1,191,439
Public Safety Capital Fund	-	679,393	-	679,393
Sub-total Parks and Recreation	-	1,870,832	-	1,870,832
Streets:				
Streets & Infrastructure Fund	-	2,342,879	-	2,342,879
Sub-total Streets	-	2,342,879	-	2,342,879
Total Governmental Activities	-	5,277,547	120,958	5,398,505
Business-Type Activities:				
Revenue Bond Trustee Accounts	-	-	987,781	987,781
TOTAL RESTRICTED NET POSITION	$ -	$ 5,277,547	$ 1,108,739	$ 6,386,286

8. Internal and Interfund Balances and Transfers

The City's policy is to eliminate interfund transfers and balances in the statements of activities and net position to avoid the grossing up of balances. Only the residual balances transferred between governmental and business-type activities are reported as internal transfers and internal balances and then offset in the total column in the government-wide statements. Interfund transfers and balances between funds are not eliminated in the fund financial statements.

Transfers:

Internal transfers between funds and activities for the year ended June 30, 2024 were as follows:

Transfer From	Transfer To	Amount	Purpose of Transfer
General Fund	Glenpool Utility Services Authority	$ 2,683,009	Debt service
General Fund	Glenpool Utility Services Authority	1,800,000	Bond pledge
General Fund	Capital Improvement Fund	119,920	Grant matching
General Fund	Glenpool Industrial Authority	222,355	Transfer for TIF payouts
General Fund	Glenpool Industrial Authority	2,558,273	Purchase of capital assets
Hotel-Motel Tax Fund	Glenpool Industrial Authority	239,066	Operations
Glenpool Utility Services Authority	General Fund	1,800,000	Return of bond pledge
Total		$ 9,422,623	

Reconciliation to Fund Financial Statements:

	Transfers In	Transfers Out	Total
Governmental Funds	$ 1,919,920	$ (7,622,623)	$ (5,702,703)
Proprietary Funds	7,502,703	(1,800,000)	5,702,703
	$ 9,422,623	$ (9,422,623)	$ -

Reconciliation to Statement of Activities:

Net Transfers	$ (5,702,703)
Transfer capital asset from governmental activities to business-type activities	(3,081,735)
Transfer grant activity from governmental activities to business-type activities	2,719,768
Transfer expenditures from governmental activities to business-type activities	(210)
Total Transfers	$ (6,064,880)

Balances:

Interfund receivable and payables at June 30, 2024 were comprised of the following:

Due From	Due To	Amount	Nature of Balance
Glenpool Utility Services Authority	General Fund	$ 1,663,611	Pooled cash deficit in prior years
Total		$ 1,663,611	

Reconciliation to Fund Financial Statements:

	Due From	Due To
Governmental Funds	$ 1,663,611	$ -
Proprietary Funds	-	1,663,611
Total	$ 1,663,611	$ 1,663,611

9. Pledged Future Revenues

Sales Tax and Utility Net Revenues Pledge - The City has pledged four cents (or 78.4%) of future sales tax revenues and net utility revenues to repay $40,720,000 of Series 2019 Utility System Revenue Bonds. Proceeds from the bonds provided financing for capital assets. The bonds are payable from pledged sales tax revenues and further secured by net water, sewer and sanitation utility revenues. The bonds are payable through 2041. The total principal and interest payable for the remainder of the life of these bonds is $45,194,897. Pledged sales taxes received in the current year were $4,483,009 and net water, sewer and sanitation utility revenues were $733,328 for total pledged revenues of $5,216,337. Debt service payments of $2,687,477 for the current fiscal year were 51.5% of total pledged revenues for this note.

Sales Tax and Utility Net Revenues Pledge – The City has also pledged four cents (or 78.4%) of future sales tax revenues and net utility revenues to repay the following notes payable: $3,740,625 of 2011 CWSRF Oklahoma Water Resources Board Notes Payable. Proceeds from the notes provided for the purchase or construction of sewer systems. The notes are payable from pledged sales tax revenues and further secured by net water, sewer and sanitation utility revenues through 2033. The total principal and interest payable for the remainder of the life of these notes is $1,802,010. Pledged sales taxes received in the current year were $4,868,046 and net water, sewer and sanitation utility revenues were $733,328 for total pledged revenues of $5,216,337. Debt service payments of $212,282 for the current fiscal year were 4.1% of total pledged revenues for these notes.

10. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health and life; and natural disasters. The City manages these various risks of loss as follows:

- General Liability and Physical Property – Covered through participation in Oklahoma Municipal Assurance Group risk entity pool (1)
- Worker's Compensation – Worker's compensation is covered through participation in the Oklahoma Municipal Assurance Group risk entity pool (2)

(1) Liability Protection Plan

The basic insurance agreements cover claims against municipalities for all government functions, utilities, and services covered in the Plan. These include bodily injury, property damage, wrongful acts, personal injury, and related torts under the state tort claims law and federal civil rights laws. All public officials, employees, services, and municipal functions are covered unless they are specifically listed as exclusions in the Plan.

The title to all assets acquired by the Plan are vested in the Group. In the event of termination of the Group, such property shall belong to the then members of the Group in equal shares. Each participating City pays all costs, premiums, or other fees attributable to its respective participation in the Plan, and is responsible for its obligation under any contract entered into with the Plan.

Reserves for claim losses include provisions for reported claims on a case basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the Plan's reinsurance contracts. These credits, if any, represent contingent liabilities of the Plan if the reinsurer was unable to meet its obligations under the reinsurance agreement.

The Plan's insurance agreements are reinsured for excess losses based upon the contract year. The significant components of each reinsurance contract can be obtained from the Plan's annual financial report.

(2) Worker's Compensation

The title to all assets acquired by the Plan are vested in the Plan. In the event of termination of the Plan, such property shall belong to the then members of the Plan in equal shares. Each participating city pays for all costs, premiums, or other fees attributable to its respective participation in the Plan, policy or service established under the agreement establishing the Oklahoma Municipal Assurance Group, and is responsible for its obligations under any contract entered into with the Plan.

Specific aggregate stop loss coverage is provided by Comp Source.

Reserves for policy and contract claims provide for reported claims on a case basis and a provision for incurred but not reported claims limited to specific retention levels for each member as outlined in the Plan's reinsurance agreement.

The Plan worker's compensation coverage is reinsured for losses in excess of respective retention levels. The reinsurance agreement covers losses incurred within the effective period of the agreement. Each Plan member's liability for claims losses is limited to their individual retention levels as outlined in the Plan's reinsurance agreement.

Management believes the insurance coverage listed above is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

11. Commitments and Contingencies

Litigation:

The City is a party to various legal proceedings which normally occur in the course of governmental operations. The financial statements do not include accruals or provisions for loss contingencies that may result from these proceedings. State statutes provide for the levy of an ad valorem tax over a three-year period by a City Sinking Fund for the payment of any court assessed judgment rendered against the City. While the outcome of the above noted proceedings cannot be predicted, due to the insurance coverage maintained by the City and the State statute relating to judgments, the City feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the City.

Federal and State Award Programs:

The City of Glenpool participates in various federal or state grant/loan programs from year to year. In 2024, the City's involvement in federal and state award programs was material. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. The City has not been notified of any noncompliance with federal or state award requirements. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

12. Pension Plan Participation

The City of Glenpool participates in three pension or retirement plans:

- Oklahoma Firefighter's Pension and Retirement System (OFPRS) – a statewide cost-sharing plan.
- Oklahoma Police Pension and Retirement System (OPPRS) – a statewide cost-sharing plan.
- Oklahoma Municipal Retirement Fund – an agent multiple-employer defined contribution plan.

		Governmental Activities
Net Pension Asset:		
Police Pension System	$	104,941
Total Net Pension Asset	$	104,941
Net Pension Liability:		
Firefighter's Pension System	$	7,147,392
Total Net Pension Liability	$	7,147,392
Deferred Outflows of Resources:		
Police Pension System	$	1,140,598
Firefighter's Pension System		1,924,410
Total Deferred Outflows of Resources	$	3,065,008
Deferred Inflows of Resources:		
Police Pension System	$	234,549
Firefighter's Pension System		189,109
Total Deferred Inflows of Resources	$	423,658
Pension Expense:		
Police Pension System	$	304,918
Firefighter's Pension System		1,470,539
Total Pension Expense	$	1,775,457

Oklahoma Firefighters' Pension and Retirement System:

Plan description - The City of Glenpool, as the employer, participates in the Firefighters Pension & retirement—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Firefighters Pension & Retirement System (FPRS). Title 11 of the Oklahoma State Statutes grants the authority to establish and amend the benefit terms to the FPRS. FPRS issues a publicly available financial report that can be obtained at www.ok.gov/FPRS.

Benefits provided - FPRS provides defined retirement benefits based on members' final average compensation, age, and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon death of eligible members. The Plan's benefits are established and amended by Oklahoma statute. Retirement provisions are as follows:

Normal Retirement:

- Hired Prior to November 1, 2013
  Normal retirement is attained upon completing 20 years of service. The normal retirement benefit is equal to 50% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. For volunteer firefighters, the monthly pension benefit for normal retirement is $150.60 per month.

- Hired After November 1, 2013
  Normal retirement is attained upon completing 22 years of service. The normal retirement benefit is equal to 55% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. Also participants must be age 50 to begin receiving benefits. For volunteer firefighters, the monthly pension benefit for normal retirement is $165.66 per month.

All firefighters are eligible for immediate disability benefits. For paid firefighters, the disability in-the-line-of-duty benefit for firefighters with less than 20 years of service is equal to 50% of final average monthly compensation, based on the most recent 30 months of service. For firefighters with over 20 years of service, a disability in the line of duty is calculated based on 2.5% of final average monthly compensation, based on the most recent 30 months, per year of service, with a maximum of 30 years of service. For disabilities not in the line of duty, the benefit is limited to only those with less than 20 years of service and is 50% of final average monthly compensation, based on the most recent 60-month salary as opposed to 30 months. For volunteer firefighters, the not-in-the-line-of-duty disability is also limited to only those with less than 20 years of service and is $7.53 per year of service. For volunteer firefighters, the in-the-line-of-duty pension is $150.60 with less than 20 years of service or $7.53 per year of service, with a maximum of 30 years.

A $5,000 lump sum death benefit is payable to the qualified spouse or designated recipient upon the participant's death. The $5,000 death benefit does not apply to members electing the vested benefit.

Contributions **-** The contributions requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% percent of their annual pay. Participating cities are required to contribute 14% of the employees' annual pay. Contributions to the pension plan from the City were $308,689. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of $778,722 during the year and this is reported as both a revenue and an expenditure in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of $633,122. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2024, the City reported a net pension liability of $7,147,392 for its proportionate share of the total net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2023. Based upon this information, the City's proportion was 0.5539539%.

For the year ended June 30, 2024, the City recognized pension expense of $1,470,539. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 850,023	$ 9,074
Changes of assumptions	-	11,460
Net difference between projected and actual earnings on pension plan investments	471,506	-
Changes in proportion and differences between City contributions and proportionate share of contributions	291,339	163,414
City contributions during measurement date	2,853	5,161
City contributions subsequent to the measurement date	308,689	-
Total	$ 1,924,410	$ 189,109

In the year ending June 30, 2024, $308,689 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2025	$ 508,578
2026	172,281
2027	792,727
2028	(46,974)
	$ 1,426,612

Actuarial Assumptions- The total pension liability was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	2.75% to 10.5% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense

Mortality rates were based on the Pub-2010 Public Safety Table, with adjustments for generational mortality improvement using scale MP-2018 for healthy lives and no mortality improvement for disabled lives.

The actuarial assumptions used in the July 1, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2013, to June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	20%	5.80%
Domestic equity	42%	9.49%
International equity	20%	11.55%
Real estate	10%	8.48%
Other assets	8%	6.47%

Discount Rate- The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 36% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate-The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability	$ 9,313,361	$ 7,147,392	$ 5,336,070

***Pension plan fiduciary net position* -** Detailed information about the pension plan’s fiduciary net position is available in the separately issued financial report of the FPRS which can be located at www.ok.gov/FPRS.

Oklahoma Police Pension and Retirement System:

Plan description - The City of Glenpool, as the employer, participates in the Oklahoma Police Pension and Retirement Plan—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Police Pension and Retirement System (OPPRS). Title 11 of the Oklahoma State Statutes, through the Oklahoma Legislature, grants the authority to establish and amend the benefit terms to the OPPRS. OPPRS issues a publicly available financial report that can be obtained at www.ok.gov/OPPRS.

Benefits provided - OPPRS provides retirement, disability, and death benefits to members of the plan. The normal retirement date under the Plan is the date upon which the participant completes 20 years of credited service, regardless of age. Participants become vested upon completing 10 years of credited service as a contributing participant of the Plan. No vesting occurs prior to completing 10 years of credited service. Participants' contributions are refundable, without interest, upon termination prior to normal retirement. Participants who have completed 10 years of credited service may elect a vested benefit in lieu of having their accumulated contributions refunded. If the vested benefit is elected, the participant is entitled to a monthly retirement benefit commencing on the date the participant reaches 50 years of age or the date the participant would have had 20 years of credited service had employment continued uninterrupted, whichever is later. Monthly retirement benefits are calculated at 2.5% of the final average salary (defined as the average paid base salary of the officer over the highest 30 consecutive months of the last 60 months of credited service) multiplied by the years of credited service, with a maximum of 30 years of credited service considered.

Monthly benefits for participants due to permanent disability incurred in the line of duty are 2.5% of the participants' final average salary multiplied by 20 years. This disability benefit is reduced by stated percentages for partial disability based on the percentage of impairment. After 10 years of credited service, participants who retire due to disability incurred from any cause are eligible for a monthly benefit based on 2.5% of their final average salary multiplied by the years of service. This disability benefit is also reduced by stated percentages for partial disability based on the percentage of impairment. Effective July 1, 1998, once a disability benefit is granted to a participant, that participant is no longer allowed to apply for an increase in the dollar amount of the benefit at a subsequent date.

Survivor's benefits are payable in full to the participant's beneficiary upon the death of a retired participant. The beneficiary of any active participant killed in the line of duty is entitled to a pension benefit.

Contributions **-** The contributions requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were $204,948. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of $213,981 during the calendar year and this is reported as both a revenue and an expenditure in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of $152,759. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities (Asset) , Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2024, the City reported assets of $104,941 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2023, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2023. The City's proportion of the net pension asset was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2023. Based upon this information, the City's proportion was 0.3436192%.

For the year ended June 30, 2024, the City recognized pension expense of $304,918. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 287,277	$ 16,184
Changes of assumptions	-	195,884
Net difference between projected and actual earnings on pension plan investments	519,942	-
Changes in proportion and differences between City contributions and proportionate share of contributions	126,636	13,380
City contributions during measurment date	1,795	9,101
City contributions subsequent to the measurement date	204,948	-
Total	$ 1,140,598	$ 234,549

In the year ending June 30, 2024, $204,948 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of or an addition to the net pension liability (asset) in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2025	$ 121,751
2026	24,895
2027	426,846
2028	115,273
2029	12,336
	$ 701,101

Actuarial Assumptions-The total pension liability was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	3.5% to 12% average, including inflation
Investment rate of return:	7 .5% net of pension plan investment expense
Cost of living adjustments:	Police officers eligible to receive increased benefits according to repealed Section 50-120 of Title 11 of the Oklahoma Statutes pursuant to a court order receive an adjustment of 1/3 to 1/2 of the increase or decrease of any adjustment to the base salary of a regular police officer, based on an increase in base salary of 3.5% (wage inflation).
Mortality rates:	Active employees (pre-retirement) RP-2000 Blue Collar Healthy Combined table with age set back 4 years with fully generational improvement using Scale AA.

Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational improvement using scale AA.

Disabled pensioners: RP-2000 Blue Collar Healthy Combined table with age set forward 4 years.

The actuarial assumptions used in the July 1, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2012, to June 30, 2017.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed income	5.78%
Domestic equity	7.73%
International equity	11.55%
Real estate	7.66%
Private Equity	11.64%
Commodities	0.00%

The current allocation policy is that approximately 60% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 25% of assets in fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

Discount Rate- The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 14% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate*-**The following presents the net pension liability (asset) of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	$ 990,819	$ (104,941)	$ (1,032,706)

***Pension plan fiduciary net position* -** Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the OPPRS; which can be located at www.ok.gov/OPPRS.

Summary of Contributions:

Oklahoma Firefighter's Pension and Retirement System			Oklahoma Police Pension and Retirement System		
Fiscal Year	Required Contribution	Percentage Contributed	Fiscal Year	Required Contribution	Percentage Contributed
2022	$ 259,445	100%	2022	$ 183,220	100%
2023	$ 292,397	100%	2023	$ 166,720	100%
2024	$ 308,689	100%	2024	$ 205,404	100%

Oklahoma Municipal Retirement Fund (OkMRF)

The City participates in a defined contribution plan with the Oklahoma Municipal Retirement Fund. The defined contribution plan is available to all full-time employees. A defined contribution plan's benefits depend solely on amounts contributed to the plan and investment earnings. Benefits vest at time of employment, with normal retirement at age 65. Participants are required to contribute 2% of their covered compensation and the City is required to contribute 7% of covered compensation. Participants are permitted to make voluntary deductible contributions to the plan. The City's annual cost for covered employees (with the exception of the City Manager and the Assistant City Manager) was equal to the City's required and actual contributions of $192,437.

The City has separate defined contribution plans for the City Manager and Assistant City Manager. The City makes employer contributions that are set amounts in accordance with plan each year. For fiscal year 2024, the employer contributed 22% and 7%, respectively for the participants. The City's annual cost for the City Manager's plan of $48,958 for 2024 was equal to the City's required and actual contributions. The City's annual cost for the Assistant City Manager's plan of $9,092 for 2024 was equal to the City's required and actual contributions.

13. Other Post-Employment Benefits

Plan description - The City provides post-retirement benefit options for health care, prescription drug, dental and vision benefits for retired employees not yet eligible for Medicare that elect to make required contributions. The benefits are provided in accordance with State law and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The relationship for these benefits is not formalized in a contract or plan document, only a few sentences in the administrative policy. These benefits are considered for accounting purposes to be provided in accordance with a single employer substantive plan. A substantive plan is one in which the plan terms are understood by the City and plan members. This understanding is based on communications between the employers and plan member and the historical pattern of practice with regard to the sharing of benefit costs.

Employees may become eligible for those post-retirement benefits if they reach normal retirement age while working for the City and may continue until they become eligible for Medicare benefits. As of June 30, 2024, no retired employee is receiving benefits under this plan.

Funding policy - The City funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay premiums established by the City, with the City subsidizing the remaining costs. Contribution requirements are established and amended as needed by the City Council on an annual basis.

Employees Covered by Benefit Terms **-** At June 30, 2024 the following employees were covered by the benefit terms:

Active Employees	96
Inactive or beneficiaries currently receiving benefit payments	0
Total	96

Total OPEB Liability **-** The City's total OPEB liability of $788,460 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions- The total OPEB liability as of June 30, 2024, was determined based on an actuarial valuation prepared as of June 30, 2023 using the following actuarial assumptions:

- Actuarial cost method – Entry age normal
- Cost method application – Level percentage of pay
- Discount rate – 4.21%
- Healthcare cost trend rates – 5.88% grading to 3.94%
- Payroll growth – 3.0%
- Mortality rates – Pub2010Gen and Pub2010PS Mortality (separate employee and retiree tables for males and females; separate tables for disabled lives) with full cohort mortality projection using SOA scale AA
- Retirement and turnover rates – OkMRF 2017 experience study for civilians; police and fire are are based on rates for those groups in Oklahoma

As long as the City's OPEB plan remains unfunded the expected long-term rate of return is not relevant. However, should the plan be funded through an irrevocable trust sometime in the future, the OPEB expense will be reduced by the expected return on the fund, and the discount rates will be based on a mix of the municipal bond yield on the measurement date and the long-term rate of return of the fund based on its asset allocation.

The long-term expected rate of return on OPEB plan investments is determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (2.5%) and deducting investment expenses. Best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large cap stocks	37.0%	5.7%
Mid/small cap stocks	12.0%	6.5%
International stocks	17.0%	5.4%
Bonds	33.0%	2.5%
Multi-sector bonds	0.0%	3.5%
Real estate	0.0%	4.8%
Cash equivalents	1.0%	0.0%
Total	100.0%	

Changes in Total OPEB Liability –The following table reports the components of changes in total OPEB liability:

	Total OPEB Liability
Balances at Beginning of Year	$ 697,679
Changes for the Year:	
Service cost	84,318
Interest expense	32,296
Differences between expected and actual experience	(16,923)
Change of assumptions	(8,910)
Net Changes	90,781
Total	$ 788,460
Governmental Activities	$ 700,867
Business-Type Activities	87,593
	$ 788,460

<u>Sensitivity of the Total OPEB Liability to Changes in the Discount Rate</u>- The following presents the total OPEB liability of the employer calculated using the discount rate of 4.21%, as well as what the Plan's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.21%) or 1-percentage-point higher (5.21%) than the current rate:

	1% Decrease (3.21%)	Current Discount Rate (4.21%)	1% Increase (5.21%)
OPEB liability	$ 907,706	$ 788,460	$ 685,483

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate- The following presents the total OPEB liability of the employer calculated using the healthcare cost trend rates that are 1-percentage point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 4.88% Grading to 2.94%	Healthcare Cost Trend Rates 5.88% Grading to 3.94%	1% Decrease 6.88% Grading to 4.94%
OPEB liability	$ 664,819	$ 788,460	$ 946,852

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the City recognized OPEB expense of $70,155. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Governmental Activities		Business-Type Activities		Total Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 17,963	$ 251,396	$ 2,245	$ 31,419	$ 20,208	$ 282,815
Changes of assumptions	152,473	378,231	19,056	47,270	171,529	425,501
Changes in proportion	19,652	9,280	9,457	19,825	29,109	29,105
Total	$ 190,088	$ 638,907	$ 30,758	$ 98,514	$ 220,846	$ 737,421

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Governmental Activities	Business-Type Activities	Total Activities
Year ended June 30:			
2025	$ (40,479)	$ (5,980)	$ (46,459)
2026	(39,848)	(5,901)	(45,749)
2027	(38,507)	(5,734)	(44,241)
2028	(57,642)	(8,382)	(66,024)
2029	(81,517)	(12,233)	(93,750)
Thereafter	(190,826)	(29,526)	(220,352)
	$ (448,819)	$ (67,756)	$ (516,575)

14. Tax Abatements

The City attracts and/or maintains business development through the GIA, which has the ability to induce developers with a sales tax and/or hotel-motel tax abatement agreement. These incentives stimulate economic growth and are seen as a benefit to all the residents and business owners throughout the City. Some of the factors considered are the jobs created during the development of the project, the permanent jobs that will remain after the completion of the project, the cost of the improvements to the property and the amount of sales tax that is expected to be generated by the business.

For the fiscal year ended June 30, 2024 the GIA did not abate hotel-motel tax that would have otherwise been remitted to the City.

Due to the confidentiality laws in Oklahoma Statutes, Title 68, Section 1354.11, the amount of sales taxes rebated will not be disclosed. The following businesses had rebate agreements with the City as of June 30, 2024:

1. In October 2020, the City entered into a sales tax reimbursement agreement with a business in the total amount of $600,000. Reimbursement payments are made annually to this business and are based on the sales tax increase above an annualized baseline. The sales tax rebate period is ten years from the date all facility improvements associated with site plans are completed or until the $600,000 has been reimbursed to the business, whichever is sooner. Payments made in FY 23-24 in the amount of $11,022.29. Balance remaining is $580,827.77 as of 6-30-24.

2. In September 2019, the City entered into a sales tax reimbursement agreement with a developer and another corporate entity in the total amount of $354,540.60. The rebated sales taxes were set to begin at the end of the first full fiscal quarter following the first submission of sales tax revenue payments to the City by a specific business within the developer's commercial development. The corporate entity was set to receive a maximum of $100,000 in rebated sales taxes before the developer's payments could begin. The developer is set to receive a maximum of $254,540.60. The final payment made to the corporate entity was made in July 2021, and payments to the developer started that same quarter. Balance remaining is $0 as of 6-30-24. The final payment of $12,397.51 was made in August 2023.

3. In May 2018, the City of Glenpool Tax Increment District No. 2 was created whereby a developer is to receive reimbursement for qualified project costs up to $3,250,000 or ten years expire, whichever comes first. Funding for this reimbursement comes from the allocation of ad valorem and sales tax based on the ad valorem tax increments in excess of base assessed value that are attributable to improvements made on the District site for the project and sales tax growth on taxable sales and services within the project area.

4. In January 2017, the City of Glenpool Tax Increment District No. 1 was created whereby a developer is to receive reimbursement for qualified project costs up to $5,250,000 or ten years expire starting, whichever comes first. Funding for this reimbursement comes from the allocation of ad valorem and sales tax based on the ad valorem tax increments in excess of base assessed value that are attributable to improvements made on the District site for the project and sales tax growth on taxable sales and services within the project area.

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule (Budgetary Basis) – Year Ended June 30, 2024

General Fund

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
Beginning Budgetary Fund Balance:	$ 517,500	$ 3,965,185	$ 15,661,819	$ 11,696,634
Resources (Inflows):				
Taxes	12,609,680	12,630,639	12,936,238	305,599
Intergovernmental	250,000	347,641	506,411	158,770
Licenses and permits	67,300	71,300	78,519	7,219
Charges for services	343,395	343,395	330,982	(12,413)
Fines & forfeitures	211,000	211,000	243,041	32,041
Investment earnings	100,000	131,060	603,359	472,299
Miscellaneous	35,630	99,876	235,879	136,003
Transfer in	1,800,000	1,800,000	1,800,000	-
Total resources (Inflows)	15,417,005	15,634,911	16,734,429	1,099,518
Amounts available for appropriation	15,934,505	19,600,096	32,396,248	12,796,152
Charges to Appropriations (Outflows):				
Administration	791,344	791,372	676,743	114,629
Engineering	214,300	214,300	50,772	163,528
General government	1,548,303	1,636,433	1,463,485	172,948
Police	2,700,000	2,830,389	2,750,816	79,573
Dispatch	617,255	618,919	574,106	44,813
Fire	2,981,965	3,060,817	2,571,552	489,265
Animal control	165,602	172,102	160,508	11,594
Streets and parks	1,310,468	1,882,870	1,793,245	89,625
Emergency management	75,500	109,244	56,374	52,870
Community development	922,357	922,357	757,664	164,693
Transfers out	4,607,411	7,361,293	7,383,557	(22,264)
Total Charges to Appropriations	15,934,505	19,600,096	18,238,822	1,361,274
Fund balances - ending	$ -	$ -	$ 14,157,426	$ 14,157,426

Public Safety Personnel Fund

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes	$ 1,603,032	$ 1,626,405	$ 1,676,345	$ 49,940
Investment earnings	-	2,608	50,827	48,219
Total revenues	1,603,032	1,629,013	1,727,172	98,159
EXPENDITURES				
Departmental:				
General government	-	2,608	2,586	22
Police	527,511	531,211	515,318	15,893
Fire	1,117,074	1,113,524	1,003,924	109,600
Total Expenditures	1,644,585	1,647,343	1,521,828	125,515
Excess (deficiency) of revenues over expenditures	(41,553)	(18,330)	205,344	223,674
Budgetary Fund balances - beginning	41,553	18,330	1,036,922	1,018,592
Budgetary Fund balances - ending	$ -	$ -	$ 1,242,266	$ 1,242,266

ARPA Grant Fund

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	$ 1,200,000	$ 2,400,000	$ 3,046,531	$ 646,531
Investment earnings	-	23,445	83,773	60,328
Total revenues	1,200,000	2,423,445	3,130,304	706,859
EXPENDITURES				
Departmental:				
General government	-	4,920	4,272	648
Water and sewer	1,200,000	2,418,525	3,081,945	(663,420)
Total Expenditures	1,200,000	2,423,445	3,086,217	(662,772)
Excess (deficiency) of revenues over expenditures	-	-	44,087	44,087
Budgetary Fund balances - beginning	-	-	-	-
Budgetary Fund balances - ending	$ -	$ -	$ 44,087	$ 44,087

Footnotes to Budgetary Comparison Schedules:

1. The budgetary comparison schedule is reported on a GAAP basis using the modified accrual basis with the exception of on-behalf payments made by the state related to firefighter and police pension and transfers in/out.

2. The legal level of appropriation control is the department level within a fund. Transfers of appropriation within a fund require the approval of the City Manager. All supplemental appropriations require the approval of the City Council. Supplemental appropriations must be filed with the Office of the State Auditor and Inspector.

3. The budgetary basis differs from the modified accrual basis as shown in the schedule below:

	General Fund
Total revenue - budgetary basis	$ 16,734,429
On-behalf revenue	992,703
Transfers In	(1,800,000)
Total revenue - GAAP basis	$ 15,927,132
Total expenditures - budgetary basis	$ 18,238,822
On-behalf expenses	992,703
Transfers Out	(7,383,557)
Total expenses - GAAP basis	$ 11,847,968

4. Expenditures exceeded appropriations in the following:

   - General Fund - Transfers Out $22,264
   - ARPA Grant Fund – Water and Sewer $663,420

Schedules of Required Supplementary Information
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
City's proportion of the net pension liability	0.326300%	0.321600%	0.335300%	0.424700%	0.470670%	0.496380%	0.534067%	0.534548%	0.574932%	0.553954%
City's proportionate share of the net pension liability	$3,354,967	$3,413,117	$4,096,830	$5,341,402	$5,298,045	$5,245,030	$6,579,240	$3,520,357	$7,518,582	$7,147,392
City's covered-employee payroll	$ 870,964	$ 871,564	$ 982,474	$ 1,257,713	$ 1,398,565	$ 1,529,807	$ 1,719,243	$ 1,790,436	$ 1,853,176	$ 2,088,547
City's proprotionate share of the net pension liability as a percentage of its covered-employee payroll	385.20%	391.61%	416.99%	424.69%	378.82%	342.86%	382.68%	196.62%	405.71%	342.22%
Plan fiduciary net position as a percentage of the total pension liability	68.12%	68.27%	64.87%	66.61%	70.73%	72.85%	69.98%	84.24%	69.49%	70.90%

SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Statutorially required contribution	$ 122,123	$ 137,546	$ 176,080	$ 195,799	$ 214,173	$ 240,694	$ 250,661	$ 259,445	$ 292,397	$ 308,689
Contributions in relation to the statutorially required contribution	122,123	137,546	176,080	195,799	214,173	240,694	250,661	259,445	292,397	308,689
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's covered-employee payroll	$ 871,564	$ 982,474	$ 1,257,713	$ 1,398,565	$ 1,529,807	$ 1,719,243	$ 1,790,436	$ 1,853,176	$ 2,088,547	$ 2,204,923
Contributions as a percentage of coverd-employee payroll	14.01%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Schedules of Required Supplementary Information
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
City's proportion of the net pension liability (asset)	0.3703%	0.3721%	0.3757%	0.4001%	0.4001%	0.4223%	0.4042%	0.4058%	0.4222%	0.3436%
City's proportionate share of the net pension liability (asset)	$ (124,661)	$ 15,172	$ 575,383	$ 30,779	$ (201,718)	$ (26,959)	$ 464,240	$(1,946,586)	$ (338,603)	$ (104,941)
City's covered-employee payroll	$1,035,823	$ 1,051,731	$ 1,147,269	$ 1,203,929	$ 1,320,836	$ 1,398,315	$ 1,377,238	$ 1,401,491	$ 1,403,535	$ 1,282,462
City's proprotionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	12.03%	1.44%	50.15%	2.56%	15.27%	1.93%	33.71%	-138.89%	-24.13%	-8.18%
Plan fiduciary net position as a percentage of the total pension liability	101.53%	99.82%	93.50%	99.68%	101.89%	100.24%	95.80%	117.07%	102.74%	101.02%

SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Statutorially required contribution	$ 136,836	$ 149,106	$ 152,662	$ 171,709	$ 181,781	$ 179,041	$ 182,455	$ 183,220	$ 166,720	$ 205,404
Contributions in relation to the statutorially required contribution	136,836	149,106	152,662	171,709	181,781	179,041	182,455	183,220	166,720	204,948
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 456
City's covered-employee payroll	$ 1,051,493	$ 1,147,269	$ 1,203,929	$ 1,320,836	$ 1,398,315	$ 1,377,238	$ 1,401,491	$ 1,403,535	$ 1,282,462	$ 1,580,033
Contributions as a percentage of covered-employee payroll	13.01%	13.00%	12.68%	13.00%	13.00%	13.00%	13.02%	13.05%	13.00%	12.97%

Schedule of Required Supplementary Information
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
POSTEMPLOYMENT HEALTH INSURANCE IMPLICIT RATE SUBSIDY PLAN
Last 10 Fiscal Years*

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service cost	$ 43,113	$ 42,338	$ 79,815	$ 105,391	$ 127,665	$ 122,200	$ 84,318
Interest	17,633	22,292	33,574	27,860	31,561	36,438	32,296
Difference between expected and actual experience	-	38,385	(9,317)	11,602	(236,759)	(124,305)	(16,923)
Changes in assumptions	(19,619)	245,965	179,338	8,401	(315,755)	(243,788)	(8,910)
Expected net benefit payments	-	(3,217)	(7,615)	(8,072)	-	-	-
Net change in total OPEB liability	41,127	345,763	275,795	145,182	(393,288)	(209,455)	90,781
Balances - Beginning of Year	492,555	533,682	879,445	1,155,240	1,300,422	907,134	697,679
Balances - End of Year	$ 533,682	$ 879,445	$ 1,155,240	$ 1,300,422	$ 907,134	$ 697,679	$ 788,460
Covered employee payroll	$ 4,250,000	$ 4,850,000	$ 4,830,000	$ 5,018,000	$ 5,169,000	$ 5,685,000	$ 5,690,000
Total OPEB liability as a percentage of covered employee payroll	12.56%	18.13%	23.92%	25.92%	17.55%	12.27%	13.86%

Notes to Schedule:

* Only seven fiscal years are presented because 10-year data is not yet available.

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet – Nonmajor Governmental Funds – June 30, 2024

	Special Revenue	Capital Project Funds			
	Hotel-Motel Tax Fund	Parks & Rec Fund	Capital Improvement Fund	Streets & Infrastructure Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 823,756	$ 277,681	$ 247,150	$ 2,336,025	$ 3,684,612
Due from other governments	-	-	-	113,649	113,649
Other receivables	21,231	-	-	-	21,231
Total assets	$ 844,987	$ 277,681	$ 247,150	$ 2,449,674	$ 3,819,492
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accrued payroll payable	$ 4,492	$ -	$ -	$ -	$ 4,492
Total liabilities	4,492	-	-	-	4,492
Fund balances:					
Restricted	799,369	264,467	120,958	2,342,879	3,527,673
Assigned	41,126	13,214	126,192	106,795	287,327
Total fund balances	840,495	277,681	247,150	2,449,674	3,815,000
Total liabilities and fund balances	$ 844,987	$ 277,681	$ 247,150	$ 2,449,674	$ 3,819,492

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds – For the Year Ended June 30, 2024

	Special Revenue	Capital Project Funds			
	Hotel-Motel Tax Fund	Parks & Rec Fund	Capital Improvement Fund	Streets & Infrastructure Fund	Total Governmental Funds
REVENUES					
Taxes	$ 231,140	$ -	$ -	$ 884,821	$ 1,115,961
Charges for services	-	20,675	-	-	20,675
Investment earnings	41,126	13,214	6,272	106,795	167,407
Total revenues	272,266	33,889	6,272	991,616	1,304,043
EXPENDITURES					
Current:					
General government	2,091	672	319	5,434	8,516
Economic development	1,046	-	-	-	1,046
Capital outlay	-	469	-	200,000	200,469
Debt service:					
Principal	-	-	-	95,214	95,214
Total expenditures	3,137	1,141	319	300,648	305,245
Excess (deficiency) of revenues over expenditures	269,129	32,748	5,953	690,968	998,798
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	119,920	-	119,920
Transfers out	(239,066)	-	-	-	(239,066)
Total other financing sources (uses)	(239,066)	-	119,920	-	(119,146)
Net change in fund balances	30,063	32,748	125,873	690,968	879,652
Fund balances - beginning	810,432	244,933	121,277	1,758,706	2,935,348
Fund balances - ending	$ 840,495	$ 277,681	$ 247,150	$ 2,449,674	$ 3,815,000

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Federal/State Grantor/Pass through agency Grantor/Program Title	Federal AL Number	Agency or Grant Number	Program or Award Amount	Federal Expenditures
FEDERAL ASSISTANCE:				
U. S. DEPARTMENT OF TREASURY:				
OWRB ARPA grant - Wastewater Treatment Plant	21.027	ARP-23-0014-DPG	$ 44,000,000	$ 2,719,768
American Rescue Plan Act-Trauch #1, #2 & #3	21.027	N/A	2,445,534	326,763
Total U.S. Department of Treasury			46,445,534	3,046,531
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through Oklahoma Department of Homeland Security:				
Disaster Recovery	97.036	FEMA-4721-DR-OK	41,088	41,088
Total U.S. Department of Homeland Security			41,088	41,088
U.S. DEPARTMENT OF TRANSPORTATION:				
Passed through Oklahoma Highway Safety Office:				
State and Community Highway Safety	20.600	PT-24-03-17-02	18,538	16,123
State and Community Highway Safety	20.600	PT-23-03-15-01	20,277	7,285
Total U.S. Department of Transportation			38,815	23,408
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Passed through Tulsa County:				
CDBG - Urban City Program	14.218	B-21-UC-40-0001	187,100	99,517
Total U.S. Department of Housing and Urban Development			187,100	99,517
TOTAL FEDERAL ASSISTANCE			$ 46,712,537	$ 3,210,544

SINGLE AUDIT AND INTERNAL CONTROL AND COMPLIANCE INFORMATION

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor and
Members of the City Council
City of Glenpool, Oklahoma
Glenpool, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glenpool, Oklahoma (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 8, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hinkle & Company, PC

Tulsa, Oklahoma
January 8, 2025

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*

Honorable Mayor and
Members of the City Council
City of Glenpool
Glenpool, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Glenpool's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of City of Glenpool's major federal programs for the year ended June 30, 2024. City of Glenpool's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Glenpool complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Glenpool and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Glenpool's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Glenpool's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Glenpool's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Glenpool's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Glenpool's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Glenpool's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Glenpool's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Management of the City of Glenpool is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Glenpool's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hinkle & Company, pc

Tulsa, Oklahoma
January 8, 2025

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City of Glenpool

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Summary of Auditor's Results

1. The opinion expressed in the independent auditor's report was:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimed

2. The independent auditor's report on internal control over financial reporting described:

   Significant deficiencies? ☐ Yes ☒ None reported

   Material weaknesses? ☐ Yes ☒ No

3. Noncompliance considered material to the financial statements was disclosed by the audit? ☐ Yes ☒ No

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:

   Significant deficiencies? ☐ Yes ☒ None reported

   Material weaknesses? ☐ Yes ☒ No

5. The opinion expressed in the independent auditor's report on compliance for major federal awards was:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimed

6. The audit disclosed findings required to be reported by the Uniform Guidance? ☐ Yes ☒ No

7. The College's major program was:

Cluster/Program	Federal Assistance Listing Number
OWRB ARPA Grant - Wastewater Treatment Plant	21.027

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in the Uniform Guidance was $750,000.

9. The College qualified as a low-risk auditee as that term is defined in the Uniform Guidance. ☒ Yes ☐ No

City of Glenpool
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Findings Required to be Reported by Government Auditing Standards

No matters are reportable.

Findings Required to be Reported by the Uniform Guidance

No matters are reportable.

City of Glenpool

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2024

Findings Required to be Reported by Government Auditing Standards

No matters are reportable.

Findings Required to be Reported by the Uniform Guidance

No matters are reportable.

City Of Glenpool

Creating Opportunity

January 8, 2025

Hinkle & Company, PC
5028 E. 101st Street, Suite A
Tulsa, OK 74137

This representation letter is provided in connection with your audit of the basic financial statements of The City of Glenpool as of June 30, 2024 and 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of The City of Glenpool in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of January 8, 2025.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 23, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

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David Tillotson City Manager, LeaAnn Reed CAO, Joe Wuest COO, Lesli Smith City Clerk
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10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
12. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. All funds that meet the quantitative criteria in GASB Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, GASB Statement No. 37, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
17. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
18. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
19. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
20. All interfund and intra-entity transactions and balances have been properly classified and reported.
21. Special items and extraordinary items have been properly classified and reported.
22. Deposit and investment risks have been properly and fully disclosed.
23. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
24. All required supplementary information is measured and presented within the prescribed guidelines.
25. With regard to investments and other instruments reported at fair value:
    a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.

d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

26. We have provided you with:
    a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
    b. Additional information that you have requested from us for the purpose of the audit; and
    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    a. Management;
    b. Employees who have significant roles in internal control; or
    c. Others where the fraud could have a material effect on the financial statements.
30. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
31. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
32. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
33. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
34. The City of Glenpool has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
35. We have disclosed to you all guarantees, whether written or oral, under which the City of Glenpool is contingently liable.
36. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.

City Of
Glenpool
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37. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
38. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no:
    a. violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
    b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
    d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
41. The City of Glenpool has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
42. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

David Tillotson, City Manager

Josh Brannon

Josh Brannon, Finance Director

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City of Glenpool
Summary of Audit Differences
Year Ended June 30, 2024

	Current Year Over (Under) Statement
Statement of activities misstatements:	None
Cumulative effect, before effect of prior year	
Effect of prior year differences-prior year	
Cumulative Effect (after effect of prior year differences)	
Reclassification of adjustments	None
Statement of financial position misstatements	
Current assets	
Total assets	
Current liabilities	
Total liabilities	
Net assets	
Beginning	
Ending	

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