City Of Glenpool
Creating Opportunity

NOTICE
GLENPOOL CITY COUNCIL
REGULAR MEETING

A Regular Session of the Glenpool City Council will be held at 6:00 p.m. on March 7, 2022, 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: Wknight@cityofglenpool.com **PRIOR TO 6:00 PM MARCH 7, 2022.**

AGENDA

Page

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

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

C) **Invocation – Rick Tabisz, King of Kings Lutheran Church.**

D) **Public Safety Swearing-In Ceremony – George Miles, Municipal Judge**

E) **Recognition of Retiring Cpl. Chris Sheldon – Jim Martin, Police Chief**

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

G) **Community Development Report – Lynn Burrow, Community Development Director**

1) Director's Report — 3 - 7

H) **City Manager Report – David Tillotson, City Manager**

1) CM Report.03072022 — 8 - 10

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

J) **Council Comments**

K) **Public Comments**

L) **Scheduled Business**

1) Discussion and possible action to approve, deny, or amend minutes from February 22, 2022 meeting. 11 - 16
(Wendy Knight, City Clerk)
City Council Regular Meeting - 22 Feb 2022 - Minutes - Html

2) Discussion and possible action to approve or deny receipt of audited FY2020-2021 Financial Report and direct that the Report be placed in the permanent files. 17 - 101
(Frank Ordaz, Finance Director)
Acceptance of the Audited FY2020-2021 Financial Report_March 7 2022
2021 City of Glenpool OK SAS Letter
2021 Glenpool FINAL

3) Discussion and possible action to approve, deny or amend the State of Oklahoma Department of Transportation Project Maintenance, Financing, and Right-of-Way Agreement for Project No.:J3-4739(004)IG, the SH-67 and US-75 Corridor & Traffic & Accessibility Study. 102 - 137
(David Tillotson, City Manager)
Staff Report - ODOT Contract 151st Corridor Study
3473904 Glenpool Agreement

4) Discussion and possible action to approve or deny FY21-22 Budget Amendment CITY-09 in the amount of $23,306.00 for the 151st Street Corridor Traffic & Accessibility Study. 138 - 140
(Frank Ordaz, Finance Director)
Staff Report - Budget Amendment for 151st Street Corridor Study
3473904 Glenpool Invoice_151st Street Corridor Study
Budget amendment for 151st Street Corridor Study

5) Discussion and possible action to approve, deny or amend the Contract for Professional Services with Oklahoma Municipal Management Services to provide an interim Public Works Director and to conduct a review of the Public Works Department, and to authorize the City Manager to sign the agreement upon final legal review and approval of the City Attorney. 141 - 144
(David Tillotson, City Manager)
Staff Report - OMMS Interim Public Works Director

M) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on March 4, 2022, by 4:00 pm.
Signed: Wendy Knight
City Clerk

City Of Glenpool
Creating Opportunity

To: Honorable Mayor and Glenpool City Council
From: Lynn Burrow, PE - Community Development Director
Date: March 7, 2022

This report summarizes development improvement related activities within the City of Glenpool, documenting: (1) major public and private projects in the design process; (2) approved projects under construction, (3) current Planning Department items being processed; (4) Building and Field Inspection Department activities; and (5) Code Enforcement Department cases within the City of Glenpool:

I. CURRENT PRIVATE CONSTRUCTION ACTIVITY:

A. GLENPOOL RIDGE SENIOR LIVING: MULTI-FAMILY RESIDENTIAL SITE AND BUILDING CONSTRUCTION PROJECT

- All site related improvement and building construction plans have been fully permitted and on-site construction is currently on-going.

B. ELWOOD CREEK ADDITION: COMMERCIAL CONSTRUCTION PROJECT

- All site related improvement and building construction plans have been fully permitted and on-site construction is currently on-going.

C. FLOYD'S RV DEALERSHIP: COMMERCIAL SITE AND BUILDING CONSTRUCTION PROJECT

- All site related construction plans are currently in the process of City review and permitting. On-site grading and erosion control construction is currently on-going.

D. WADE'S RV SERVICE CENTER: COMMERCIAL SITE AND BUILDING CONSTRUCTION PROJECT

- All site related construction plans are currently in the process of City review and permitting. On-site grading and erosion control construction is currently on-going.

E. FRANKOMA POTTERY: COMMERCIAL PROJECT

- All site and building improvement permits have been issued for the project.
- Site grading and building construction has begun.

II. PLANNING DEPARTMENT ACTIVITIES:

A. ANNEXATION APPLICATIONS

SHARP PROPERTY:

- An Annexation application (ANX2022-02) and Lot Split application for a 2.5-acre site located directly west and adjacent to 15609 S Elwood Avenue.

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Joyce Calvert, Ward 3; Vice-Mayor Brandon Kearns, At-Large;
Tim Fox, Ward 1; Chris Brobst, Ward 2; Jacqueline Lund, Ward 4
City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight
www.glenpoolonline.com

LOPEZ PROPERTY:

- An Annexation application (ANX2022-02) for a 2.31-acre site located at 15608 S. Elwood Ave.

B. SUBDIVISION PLAT APPLICATIONS

GLEN HILLS BLOCKS 7-11

- A Preliminary Plat and Final Plat application for a 78-lot residential subdivision with the Glen Hills residential development located on the northwest corner of 141st street and S. Peoria Avenue.
- The Preliminary Plat and Final Plat was reviewed and approved by the Planning Commission on January 10, 2022.
- The Final Plat was approved by the City Council at the January 18, 2022 City Council meeting.

C. PLANNED UNIT DEVELOPMENTS

No new applications.

D. SITE PLAN APPLICATIONS:

WENDY'S FASTFOOD RESTAURANT: MONTAPP ADDITION

- A Site Plan application for a Wendy's located on the SE corner of 121st and S. Yukon Ave.
- Site and building improvement related plans have been submitted, reviewed, approved, and permitted for this project.
- Site Grading has begun.
- Building permits have been issued and the building is under construction.

FLOYD'S RV:

- A Site Plan application for a proposed RV Sales and Service business located on the southeast corner of US Highway 75 and West 171st Street South. The subject site is approximately 18.68-acres in size. The Site Plan application is for a Commercial Recreational Vehicles Sales and Service operation which includes a 2,880 square foot temporary office/sales building, an approximately 39,000 square foot of office/commercial building space and 397 RV parking spaces on Block 1 Lot 1 (18.68-acres) and will be developed in phases.
- The Site Plan was reviewed and approved by the Planning Commission on August 9, 2021.
- All site related construction plans are currently in the process of City review and permitting. On-site grading and erosion control construction is currently on-going.
- Building permits have been issued for the primary RV Maintenance and Repair Building.

ASHTON/GRAY RETAIL CENTER

- A Site Plan application for 10,797sf retail building on a 1.93-acre site located adjacent to Dollar Tree within Southwest Crossroads.
- The TAC reviewed the application at the February 18, 2022 TAC meeting.
- Site and building improvement related plans have been submitted and under staff review and approveal

17 QUINCY, LLC WAREHOUSE #2:

- A Site Plan application for a proposed 16,000 sf warehouse office building on a 1.56-acre site in MonTapp Addition.
- The TAC reviewed the application at the February 18, 2022 TAC meeting.

E. LOT SPLIT APPLICATIONS:

SHARP PROPERTY:

- A Lot Split application (GLS-258) for a 2.5-acre site located directly west and adjacent to 15609 S Elwood Avenue.

SHARP AND LOPEZ PROPERTY LOT CONSOLIDATION:

- A Lot Split application to consolidate a 2.31-acre lot and 2.5-acre lot into one (1) lot located at 15608 S. Elwood Avenue and adjacent and directly west.

F. SPECIFIC USE PERMITS

WENDY'S DIGITAL SIGN:

- A Specific Use Permit (SUP) application for a proposed digital sign at the Wendy's restaurant currently under construction at 1210 S. Yukon Ave.an existing dental office located at 464 E 141St Street.
- The SUP was reviewed at the December 30, 2021 TAC meeting
- The SUP was reviewed and approved at the January 10, 2022 Planning Commission meeting
- The City Council approved the proposed digital sign at the January 18, 2021 City Council meeting.

III. CURRENT BUILDING, CONSTRUCTION INSPECTION, AND CODE ENFORCEMENT DEPARTMENT ACTIVITY: FEBRUARY, 2022

- Elm Pointe II: Residential Addition
- The Pines: Residential Addition
- Glen Hills Phase I & II: Residential Additions
- Scissortail Phase I: Residential Addition:
- South 75 Business Park Phase III: Commercial Development
- Elwood Creek Addition: Commercial Building Project
- Glenpool Ridge Senior Living Project
- Quality Heat & Air Site and Building Project
- Kum & Go Site & Building Project
- Frankoma Pottery Site & Building Project
- Same Day Auto Repair Site & Building Project
- Taco Bell (Brookover Corner)
- Wendy's (Montapp)

CURRENT RESIDENTIAL AND COMMERCIAL BUILDING PERMIT STATISTICS:

New Residential Permits Issued in February, 2022	15
New Commercial Permits Issued in February, 2022	3
Current Active Residential Permits	82
Current Active Commercial Permits	32
2021 Residential Permits thru February, 2021	20
2022 Residential Permits Issued thru February	19
2021 Commercial Permits Issued thru February	2
2022 Commercial Permits Issued thru February	3

CODE ENFORCEMENT DEPARTMENT: FEBRUARY, 2022

Typical Issues Addressed by Code Enforcement Department:
Public Nuisances and Misc. Code Violations:

- Inoperable or abandoned vehicles stored on private property.
- Trash or debris on private property
- Excessively high grass on private property
- Illegal vehicle parking on private property.
- Visual impairments caused by trees, shrubs, vehicles, etc. interfering with traffic flow
- Enforcement of Health and Safety Code violations
- Illegally Placed Signs

DEPARTMENT ACTIVITY FOR THE MONTH: FEBRUARY, 2022

ACTIVITY DESCRIPTION:	TOTALS:
Complaints received and investigated (year-to-date)	100
Open public nuisance cases thru February	19
Code Enforcement Cases in February	44
High grass:	-0-
Fire damaged structures:	-0-
ACTIVITY DESCRIPTION:	**TOTALS:**
Illegally parked vehicles:	12
Nuisance abatements (contractor):	-0-
Notices issued for residences with no water service:	-0-

Tulsa County Health Department citations:	-0-
Illegally placed sign notices:	11
Damage to public facilities citations:	-0-
Excessive trash & debris notices:	11
Dilapidated structure/property notices:	1
Trash can/receptacle placement notices:	-0-
Misc.: Building Demolition & Removal	-0-
Inoperable/Abandoned Vehicles	5
Visual Impairment caused by trees, shrubs, vehicles etc. interfering with traffic flow	3
Assessment Letters Issued in February	3
Total Assessment Letters Issued in 2022	18

City Of Glenpool

Creating Opportunity

To: Mayor and Council

From: David Tillotson

Date: March 3, 2022

Re: City Manager Report

COVID

Our active COVID caseload continues to steadily decline. We dropped another 58 cases since the last Council meeting and are now down to 28 active cases. This is the lowest our active case count has been since December 1, 2021. We also experienced two additional deaths in Glenpool since our last meeting according to the State's data. I have attached the regional chart that Sand Springs has been coordinating and our internal tracking chart showing state, county, and Glenpool cases.

City	Total Cases	Current Deaths	Death ↑ or =	Recovered	Current Cases	Case ↑ ↓ =	Population	Current Infection Rate %	Total Infection Rate %	Death % of Infected	Death % of Population
Collinsville	5,678	71	↑01	5,587	20	↓31	7,069	0.28%	80.32%	1.25%	1.00%
Glenpool	3,910	47	↑01	3,835	28	↓14	13,391	0.21%	29.20%	1.20%	0.35%
Sapulpa	8,457	125	↑02	8,291	41	↓31	20,802	0.20%	40.65%	1.48%	0.60%
Broken Arrow	37,662	399	↑06	37,063	200	↓164	109,171	0.18%	34.50%	1.06%	0.37%
Skiatook	3,976	46	↑02	3,916	14	↓18	7,953	0.18%	49.99%	1.16%	0.58%
Sand Springs	8,187	122	↑02	8,032	33	↓34	19,897	0.17%	41.15%	1.49%	0.61%
Owasso	12,594	151	↑02	12,384	59	↓62	36,722	0.16%	34.30%	1.20%	0.41%
Tulsa	102,561	1,242	↑55	100,749	570	↓410	400,669	0.14%	25.60%	1.21%	0.31%
Bixby	8,472	66	↑02	8,383	23	↓57	27,454	0.08%	30.86%	0.78%	0.24%
Jenks	6,083	50	↑03	6,019	14	↓102	23,354	0.06%	26.05%	0.82%	0.21%
Total	**197,580**	**2,319**	**↑76**	**194,259**	**1,002**	**↓923**	**666482**	**0.15%**	**29.65%**	**1.17%**	**0.35%**

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City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight
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Glenpool						State				County			
Date	Cumulative	Recovered	Active	Deaths	Level	Cumulative	Recovered	Active	Deaths	Cumulative	Recovered	Active	Deaths
3/24/2021	1587	1539	48	17		435449	419693	15756	4850	72378	71231	1147	774
3/31/2021	1589	1547	42	17	Yellow	437853	422360	15493	4953	72684	71625	1059	794
4/7/2021	1590	1546	44	24	Yellow	440023	423402	16621	6669	73012	71990	1022	1014
4/14/2021	1597	1546	51	24	Yellow	443756	427029	16727	6697	73345	72320	1025	1022
4/21/2021	1602	1551	51	24	Yellow	445649	428811	16838	6716	73773	72686	1087	1022
4/28/2021	1605	1559	46	24	Yellow	447279	430095	17184	6788	74049	72957	1092	1033
5/5/2021	1605	1559	46	24		448872	439686	9186	6832	74382	73925	457	1044
5/12/2021	1616	1585	31	25	Green	450315	441302	9013	6878	74684	74238	446	1054
8/11/2021	1884	1748	109	27	Extreme Severe Risk	500311	472124	20593	7594	85186	80090	3916	1180
8/18/2021	1944	1805	111	28	Extreme Severe Risk	515801	484745	23380	7676	87935	82426	4313	1196
8/25/2021	2006	1873	103	30	Extreme Severe Risk	530594	499290	23492	7812	90347	85134	3985	1228
9/1/2021	2114	1939	145	30	Extreme Severe Risk II	550239	515598	26640	8001	93253	88009	3971	1273
9/8/2021	2192	2023	139	30	Extreme Severe Risk II	568874	533334	27332	8208	96102	90763	4027	1312
9/15/2021	2250	2135	80	35	Severe Risk	584692	552719	23533	8440	98668	93463	3840	1365
9/22/2021	2303	2188	77	38	Severe Risk	598072	569264	20093	8715	100900	95852	3642	1406
9/29/2021	2352	2256	57	39	High Risk	609737	584478	16310	8949	102751	98516	2795	1440
10/6/2021	2397	2301	57	39	High Risk	619056	596855	12988	9213	104222	100525	2215	1482
10/13/2021	2432	2333	59	40	Severe Risk	627699	606392	11905	9402	105510	102002	2003	1505
10/20/2021	2453	2366	46	41	High Risk	635447	615193	9714	10540	106577	103367	1570	1640
10/27/2021	2482	2409	32	41	High Risk	641051	622476	7865	10710	107493	104509	1315	1669
11/3/2021	2503	2441	21	41	Moderate	645352	628075	6398	10879	108272	105438	1140	1694
11/10/2021						650004	632942	6051	11011	109083			1713
11/17/2021	2526	2470	15	41	Moderate	655511	636463	7961	11087	110000			1729
11/24/2021	2542	2477	24	41	Moderate	661289	641092	8976	11221	110875			1759
12/1/2021	2553	2492	20	41	Moderate	666040	647177	7594	11269	111492			1766
12/8/2021	2578	2506	31	41	High Risk	674758	652632	10742	11384	113212			1788
12/15/2021	2600	2527	31	42	Low Risk	681991	659026	11530	11435	114575			1797
12/22/2021	2615	2537	36	42	High Risk	689236	665696	12037	11503	115760			1805
12/29/2021	2643	2562	39	42	High Risk	697590	672972	13066	11552	117449			1810
1/5/2022	2701	2582	76	43	Severe Risk	716870	681503	23720	11647	118783			1816
1/12/2022	2857	2626	187	44	Extreme Risk III	765013	693016	60256	11741	126355			1829
1/19/2022	3128	2724	360	44	Extreme Risk III	836756	728060	96823	11873	137519			1854
1/26/2022	3427	2893	490	44	Extreme Risk III	914062	777497	124521	12044	150136			1880
2/2/2022	3755	3308	403	44	Extreme Risk III	976914	862703	102018	12193	161879			1899
2/9/2022	3836	3602	189	45	Extreme Risk II	997783	935003	50355	12425	165561			1914
2/16/2022	3866	3735	86	45	Extreme Risk I	1009129	976153	20209	12767	167129			1948
2/23/2022	3893	3805	42	46	High Risk	1015526	992620	9916	12990	167771			1979
3/1/2022	3910	3835	28	47		1021595	1003511	4806	13278	168447			2028

Open Positions

The City currently has positions open in the following departments:

- Public Works: 7 positions
  - City Engineer *new in FY21-22 budget
  - Public Works Director
  - Equipment Operator
  - Streets/Parks Laborer
  - Administrative Assistant
  - Water/Sewer Laborer – 2 positions
- Police Department: 4 Positions
  - Animal Control Officer *new in FY21-22 budget
  - Lieutenant *new in FY21-22 budget
  - Police Officer
  - Dispatcher
- Administration: 1 Position
  - Part-time Administrative Assistant *new in FY21-22 budget
- Fire Department: 3 Positions
  - Firefighter *new in FY21-22 budget

- Finance Department: 1 Position
  - Controller *new in FY21-22 budget

Legislative

The state legislative season is under way, and we continue to work with the Oklahoma Municipal League and INCOG to track bills pertaining to municipal operations. The first sets of deadlines for bills have arrived and we should begin to see the number of bills affecting municipalities declining soon. We continue to track the grocery sales tax exemption bills as well as a few others.

Miscellaneous

- Glenpool Community Cleanup is scheduled for April 23rd. We will be posting more information about this event on our social media accounts in the coming weeks.

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City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight
www.glenpoolonline.com

MINUTES
City Council Regular Meeting
Tuesday, February 22, 2022 Council Chambers 6:00 PM

COUNCIL PRESENT:
Joyce Calvert
Brandon Kearns
Tim Fox
Chris Brobst
Jacqueline Triplett-Lund

STAFF PRESENT:
David Tillotson
Wendy Knight
Frank Ordaz
Jim Martin
Paul Newton

STAFF ABSENT:
Susan White

A) Call to Order - Joyce G. Calvert, Mayor
Mayor Calvert called the meeting to order at 6:01 p.m.

B) Roll Call, Declaration of Quorum – Wendy Knight, City Clerk; Joyce G. Calvert, Mayor
Wendy Knight called the roll, Mayor Calvert declared a quorum present. Eric Wade was also in attendance.

C) Invocation – Brent McClure, Woodlake Church Glenpool
Jason Yarbrough, First Baptist Church, provided the invocation in Brent McClure's absence.

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

E) Introduction of Promoted Supervisors – Jim Martin, Police Chief
This item was removed from the agenda.

F) City Manager Report – David Tillotson, City Manager
- Christine Adams, Glenpool resident and former Council Member, passed away February 12.

CM Report.02222022

G) Mayor Report – Joyce G. Calvert, Mayor

- Glenpool Chamber of Commerce did an excellent job with their recent Chamber Banquet.

H) Council Comments

Vice-Mayor Kearns stated that the Tulsa County Election Board is short approximately 100 poll workers for the 2022 election cycle. If anyone is interested in assisting, please contact the Tulsa County Election Board.
Councilor Brobst said he wanted to preface his statement by saying it is his company that is working with the Glenpool Band. The Glenpool Band will be having a mattress fund raiser on March 27th, at the Sports Area, and all proceeds will go toward helping them pay for expenses. If anyone needs a mattress, sheets, pillows, or accessories, please come to the Sports Arena between 10:00 am-5:00 pm.
Councilor Lund announced that her son, Kevin Lund, made Regionals in wrestling. The team is taking 8 boys, and 1 girl.

I) Public Comments

There were no public comments.

J) Scheduled Business

1) Discussion and possible action to approve, deny, or amend minutes from February 7, 2022 meeting.
(Wendy Knight, City Clerk)

Moved by Chris Brobst, seconded by Brandon Kearns

To approve the minutes as presented.

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

CARRIED.

City Council Regular Meeting - 07 Feb 2022 - Minutes - Html

2) Discussion and possible action to approve or deny a Partial Release of Right of Way and Disclaimer as to certain real property, to wit: the South 330 feet of the West 792 feet of the Northwest Quarter of the Northwest Quarter (NW/4 NW/4) of Section Eight (8), Township Seventeen (17) North, Range Thirteen (13) East, Tulsa County, State of Oklahoma, according to the United States Government Survey thereof, containing 6.0 acres more or less.
(David Tillotson, City Manager)

Mr. Tillotson presented and recommended Council approval of a Partial Release of Right of Way and Disclaimer as to certain real property, to wit: the South 330 feet of the West 792 feet of the Northwest Quarter of the Northwest Quarter (NW/4 NW/4) of Section Eight (8), Township Seventeen (17) North, Range Thirteen (13) East, Tulsa County, State of Oklahoma, according to the United States Government Survey thereof, containing 6.0 acres more or less.

Moved by Brandon Kearns, seconded by Joyce Calvert

To approve a Partial Release of Right of Way and Disclaimer as to certain real property, to wit: the South 330 feet of the West 792 feet of the Northwest Quarter of the Northwest Quarter (NW/4 NW/4) of Section Eight (8), Township Seventeen (17) North, Range Thirteen (13) East, Tulsa County, State of Oklahoma, according to the United States Government Survey thereof, containing 6.0 acres more or less.

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

CARRIED.

Final - Partial Release

3) Discussion and possible action to approve, deny, or amend Ordinance No. 798, an Ordinance partially closing/vacating a general utility easement within the NW/4 of the NW4 of Section 8, Township 17 North, Range 13 East, Tulsa County, Oklahoma, and repealing all Ordinances or parts of Ordinances in conflict herewith. **Tabled from February 7, 2022 Council meeting.**
(David Tillotson, City Manager)

This item was withdrawn/removed from the agenda due to Item #2 above passing.

Ordinance No. 798 Easement Closure

4) Discussion and possible action to approve or deny a quote received from City Wide Plumbing, Option No. 2, in an amount not to exceed $12,500.00 for a hot water boiler replacement at the Public Safety Building.
(Paul Newton, Fire Chief)

Chief Newton presented and recommended Council approval of a quote received from City Wide Plumbing, Option No. 2, in an amount not to exceed $12,500.00 for a hot water boiler replacement at the Public Safety Building.

Moved by Jacqueline Triplett-Lund, seconded by Brandon Kearns

To approve a quote received from City Wide Plumbing, Option No. 2, in an amount not to exceed $12,500.00 for a hot water boiler replacement at the Public Safety Building.

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

CARRIED.

Staff Report PSB Boiler
CW Boiler Quote

5) Discussion and possible action to enter Executive Session for the purpose of engaging in confidential communications between the City Council and its attorney concerning pending litigation, to wit: CCL Ranch Properties, LLC, et al. v. Cardinal Industries, LLC, et al., Oklahoma Supreme Court Case No. DF-119608, the Council having been advised by its attorney that disclosure will seriously impair the ability of the Council to conduct the litigation in the public interest, pursuant to Title 25, Section 307(B)(4) of the Oklahoma Statutes.
(Eric Wade, City Attorney)

Moved by Jacqueline Triplett-Lund, seconded by Chris Brobst

*To enter into Executive Session at **6:21 p.m.***

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

CARRIED.

6) Discussion and possible action to reconvene in Regular Session.
(Joyce G. Calvert, Mayor)

Moved by Jacqueline Triplett-Lund, seconded by Chris Brobst

*To reconvene in Regular Session at **7:45 p.m.***

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

CARRIED.

7) Discussion and possible action to authorize the City Attorney, in consultation with the City Manager, to proceed in the litigation in a manner consistent with the discussion in executive session.
(Eric Wade, City Attorney)

Moved by Chris Brobst, seconded by Jacqueline Triplett-Lund

To authorize the City Attorney, in consultation with eh City Manager, to proceed in the litigation, to wit: CCL Ranch Properties, LLC, et al. v. Cardinal Industries, LLC, et al., Oklahoma Supreme Court Case No. DF-119608, in a manner consistent with the discussion in executive session.

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

CARRIED.

K) Adjournment

Mayor Calvert declared the meeting adjourned at 7:46 p.m.

City Of Glenpool
Creating Opportunity

To: Honorable Mayor and City Council

From: Frank Ordaz, Finance Director

Date: March 2, 2022

Re: Acceptance of the Audited Fiscal Year 2020-2021 Financial Report

Background:

Hinkle & Company has completed its audit of the financial activities of the City of Glenpool, the Glenpool Utility Service Authority, and the Glenpool Industrial Authority for Fiscal Year 2020-2021.

Mr. Kirk Vanderslice, CPA, from Hinkle & Company will present the audit results at the City Council Regular Meeting on March 7, 2022.

Staff Recommendation:

Staff recommends a motion to acknowledge receipt of the audited Fiscal Year 2020-2021 Financial Report.

Attachments:

- Communication letter from Hinkle & Company
- Audited Fiscal Year 2020-2021 Financial Report

HINKLE & COMPANY PC
Strategic Business Advisors

City Council
City of Glenpool
Glenpool, Oklahoma

We have audited the financial statements of the City of Glenpool as of and for the year ended June 30, 2021, and have issued our report thereon dated March 1, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated May 11, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Glenpool solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

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

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Glenpool is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are estimated pension liability.

Management's estimate of the pension liability is based on estimated reports of the City's percent of participation and estimated liability. We evaluated the key factors and assumptions used to develop the pension liability and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures
Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

City Council
City of Glenpool
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Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Glenpool's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management
We have requested certain written representations from management, which were agreed to in letter dated March 1, 2022.

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues
In the normal course of our professional association with the City of Glenpool, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Glenpool's auditors.

This report is intended solely for the information and use of the City Council, and management of the City of Glenpool and is not intended to be and should not be used by anyone other than these specified parties.

Hinkle & Company, PC

Tulsa, Oklahoma
March 1, 2022

City Of
Glenpool
Creating Opportunity

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

THE CITY OF GLENPOOL, OKLAHOMA

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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Reports Required by *Government Auditing Standards* and Uniform Guidance:

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditors' Report

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

We have audited the accompanying 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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, this includes 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.

Auditor's Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Honorable Mayor and
Members of the City Council
City of Glenpool, Oklahoma
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Opinions
In our opinion, the financial statements referred to above 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, 2021, 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.

Other Matters
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 the pension plan and other post-employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2022, 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 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 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's internal control over financial reporting and compliance.

Hinkle & Company, PC

Tulsa, Oklahoma
March 1, 2022

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, 2021. Please read it in conjunction with the City's financial statements, which follow.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended June 30, 2021, the City's total net position increased $6,229,047 or 39.9% from the prior year.
- During the year, the City's expenses for governmental activities were $11,845,018 and were funded by program revenues of $3,690,786 and further funded with taxes and other general revenues that totaled $13,509,979 excluding net transfers.
- In the City's business-type activities, such as utilities, total program revenues exceeded expenses by $871,462.
- At June 30, 2021, the General Fund reported an unassigned fund balance of $10,406,366, which is an increase of 35.4% from the prior year unassigned fund balance.
- For budgetary reporting purposes, the General Fund reported total resources (inflows) over estimates by $2,623,692 or 22.1%, while expenditures were under the final appropriations by $632,340 or 5.1%.

Overview of the Financial Statements

The financial statements presented herein include all of 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, 2021, net position was as follows:

NET POSITION (In Thousands)

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2021	2020		2021	2020		2021	2020	
Current assets	$ 13,567	$ 10,983	24%	$ 6,525	$ 5,948	10%	$ 20,092	$ 16,931	19%
Capital assets, net	15,200	14,386	6%	35,106	33,909	4%	50,306	48,295	4%
Total assets	28,767	25,369	13%	41,631	39,857	4%	70,398	65,226	8%
Deferred outflows	3,377	3,083	10%	1,715	1,806	-5%	5,092	4,889	4%
Current liabilities	1,189	1,287	-8%	2,199	2,094	5%	3,388	3,381	0%
Non-current liabilities	9,964	8,752	14%	39,943	41,580	-4%	49,907	50,332	-1%
Total liabilities	11,153	10,039	11%	42,142	43,674	-4%	53,295	53,713	-1%
Deferred inflows	353	789	-55%	3	3	0%	356	792	-55%
Net position									
Net investment in capital assets	13,103	11,395	15%	98	(8,929)	-101%	13,201	2,466	435%
Restricted	2,553	3,841	-34%	-	4,598	-100%	2,553	8,439	-70%
Unrestricted	4,982	2,388	109%	1,103	2,317	-52%	6,085	4,705	29%
Total net position	$ 20,638	$ 17,624	17%	$ 1,201	$ (2,014)	-160%	$ 21,839	$ 15,610	40%

The above numbers reflect an increase in total net position of 17% for governmental activities and an increase of 160% for business type activities. Overall, the net position for both governmental and business-type activities increased 40% over last fiscal year.

Deferred inflows of resources decreased by 55% due to changes related to the net pension and OPEB liabilities in the current year.

For the year ended June 30, 2021, net position of the primary government changed as follows:

CHANGES IN NET POSITION (In Thousands)

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2021	2020		2021	2020		2021	2020	
Revenues									
Charges for service	$ 757	$ 831	-9%	$ 5,736	$ 5,459	5%	$ 6,493	$ 6,290	3%
Operating grants and contributions	2,052	789	160%	106	80	33%	2,158	869	148%
Capital grants and contributions	882	2,731	-68%	1,960	907	116%	2,842	3,638	-22%
Taxes	13,243	11,603	14%	-	-	-	13,243	11,603	14%
Intergovernmental revenue	138	120	15%	-	-	-	138	120	15%
Investment income	5	68	-93%	1	51	-98%	6	119	-95%
Miscellaneous	124	157	-21%	-	2	-100%	124	159	-22%
Total revenues	17,201	16,299	6%	7,803	6,499	20%	25,004	22,798	10%
Expenses									
General government	1,635	1,557	5%	-	-	-	1,635	1,557	5%
Public safety	8,506	7,418	15%	-	-	-	8,506	7,418	15%
Streets and parks	910	851	7%	-	-	-	910	851	7%
Community development	653	602	8%	-	-	-	653	602	8%
Economic development	60	83	-28%	-	-	-	60	83	-28%
Interest on long-term debt	81	80	1%	-	-	-	81	80	1%
Water	-	-	-	2,855	2,528	13%	2,855	2,528	13%
Sewer	-	-	-	2,653	-	100%	2,653	-	100%
Sanitation	-	-	-	794	672	18%	794	672	18%
Industrial development	-	-	-	271	112	142%	271	112	142%
Administration	-	-	-	-	3,661	-100%	-	3,661	-100%
Conference center	-	-	-	357	376	-5%	357	376	-5%
Total expenses	11,845	10,591	12%	6,930	7,349	-6%	18,775	17,940	5%
Excess (deficiency) before transfers	5,356	5,708	-6%	873	(850)	-203%	6,229	4,858	28%
Transfers	(2,342)	(2,086)	12%	2,342	2,086	12%	-	-	-
Change in net position	3,014	3,622	-17%	3,215	1,236	160%	6,229	4,858	28%
Beginning net position	17,624	14,002	26%	(2,014)	(3,250)	-38%	15,610	10,752	45%
Ending net position	$ 20,638	$ 17,624	17%	$ 1,201	$ (2,014)	-160%	$ 21,839	$ 15,610	40%

Governmental activities operating grants and contributions increased by 160% during the year due to CARES Act grant revenue received during FY 21 in the approximate amount of $1.2 million that was not received during FY 20.

Governmental activities capital grants and contributions decreased by 68% during the year due to $2.7 million of capital being contributed in the prior year as compared to approximately $882,000 in the current year.

Business-type activities capital grants and contributions increased by 116% during the year due to $1.9 million of capital being contributed in the current year as compared to approximately $900,000 in the prior year.

Administration expenses were shown as a separate function in the prior year Business-type activities. In the current year, those expenses were allocated to the other remaining functions.

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.)
	2021	2020		2021	2020	
General government	$ 1,635	$ 1,557	5%	$ (1,424)	$ (1,419)	0%
Public safety	8,506	7,418	15%	(6,088)	(6,066)	0%
Streets and parks	910	851	7%	151	2,011	-92%
Community development	653	602	8%	(652)	(602)	8%
Economic development	60	83	-28%	(60)	(83)	-28%
Interest on long-term debt	81	80	1%	(81)	(80)	1%
Total	$ 11,845	$ 10,591	12%	$ (8,154)	$ (6,239)	31%

Streets and parks net revenue decreased by approximately $1.9 million, or 92%, due to $2.7 million of capital being contributed in the prior year as compared to approximately $882,000 in the current year.

Business-type Activities

The business-type activities had an increase in net position of $3,214,996.

(In Thousands)

	Total Expense of Services		% Inc. Dec.	Net Revenue (Expense) of Services		% Inc. Dec.
	2021	2020		2021	2020	
Water	$ 2,855	$ 2,528	13%	$ 772	$ 1,189	-35%
Sewer	2,653	-	100%	273	1,437	-81%
Sanitation	794	672	18%	53	118	-55%
Industrial development	271	112	142%	(166)	(32)	419%
Administration	-	3,661	-100%	-	(3,507)	-100%
Conference center	357	376	-5%	(61)	(108)	-44%
Total	$ 6,930	$ 7,349	-6%	$ 871	$ (903)	-196%

Water and sewer expenses were shown combined in the prior year. In addition, administration expenses were shown as a separate function in the prior year Business-type activities. In the current year, those expenses were allocated to the other remaining functions.

Water net revenue decreased by approximately $400,000 (35%) due to a decrease in contributed capital received in FY21.

Wastewater net revenue decreased by approximately $1.2 million (81%) due to the water and sewer expenses combined in prior year administration department not being allocated among the functions in the prior year.

Industrial development net expense increased by approximately $134,000 (419%) due to an increase in industrial development expenses in FY21.

General Fund Budgetary Highlights

For the year ended June 30, 2021, the General Fund reported actual budgetary basis revenues over final estimates by $9,773,366 or a 78.9% positive variance. General Fund actual expenditures were under final appropriations by $632,340 or a 5.1% positive variance.

Capital Asset and Debt Administration

Capital Assets

At the end of June 30, 2021, the City has $161.1 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	
	2021	2020	2021	2020	2021	2020
Land	$ -	$ -	$ 2,883	$ 2,883	$ 2,883	$ 2,883
Buildings and improvements	4,885	5,063	11,128	11,317	16,013	16,380
Furniture, fixtures and equipment	1,580	1,651	178	119	1,758	1,770
Vehicles	1,417	1,765	39	61	1,456	1,826
Infrastructure	7,164	5,430	20,681	19,346	27,845	24,776
Construction in progress	154	477	197	182	351	659
Totals	$ 15,200	$ 14,386	$ 35,106	$ 33,908	$ 50,306	$ 48,294

See note 4 for additional details.

This year's more significant capital asset additions are the CIP projects of the Warrior Road Paving Expansion Phase II project totaling $953,142, Paving & Sidewalk South 75 Business Park project totaling $625,000, Storm Sewer Improvements South Business Park project totaling $257,130, Waterline Extension Twin Mounds Addition project totaling $162,790, Sanitary Sewer Scissortail I project totaling $802,873, Sanitary Sewer South 75 Business Park project totaling $575,000, Waterlines South 75 Business Park project totaling $275,000 and Glenpool Towne Center Phase I project totaling $182,334.

Debt Administration

At year-end, the City has approximately $4.6 million in outstanding notes, bonds, and capital leases, and additionally, the City had $8.6 million in accrued compensated absences, utility deposits, net OPEB liability and net pension liability, an increase of approximately $738,000 from the prior year. The decrease in long-term debt is attributed to the regular annual debt service payments.

Long-Term Debt
(In Thousands)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2021	2020	2021	2020	2021	2020	2020-2021
Capital leases payable	$ 1,384	$ 2,180	$ 39,015	$ -	$ 40,399	$ 2,180	1753.2%
Revenue bonds payable	-	-	2,129	2,353	2,129	2,353	-9.5%
Notes payable	713	811	332	325	1,045	1,136	-8.0%
Deposits subject to refund	-	-	31	31	31	31	0.0%
Accrued compensated absences	426	356	-	-	426	356	19.7%
Totals	$ 2,523	$ 3,347	$ 41,507	$ 2,709	$ 44,030	$ 6,056	627.0%

See note 5 for additional details.

Economic Factors and Next Year's Budget

The revenue concerns due to the COVID-19 Pandemic that were implemented for the year did not come to pass. As a result, significant sales and use tax growth has been experienced over the last twelve months. Additionally, new home starts have increased over the past twelve months. Equally important, the 1% sales tax rate for capital improvements and debt service was renewed by voters on April 1, 2021 and will be effective for 20 years thru 2041.

Both residential and commercial construction as well as sales tax are expected to continue to remain strong components of local growth for the FY2021-2022 Fiscal Year; however, sales and use tax revenue have been capped for FY2021-2022 to reflect the anticipated income through the remainder of the FY2020-2021 budget. While the trending shows some level of increase in sales and use tax for this new budget, it is prudent to hold that amount steady based on expected income for this budget year. This anticipated revenue will still allow to show an approximately 14% increase in sales tax and a 47% increase in use tax for FY2021-2022 budget year.

The FY2021-2022 budget includes a 4.0% across the board increase in salaries and wages for all non-represented employees. The budget also includes step raises of approximately 5% for the Fire Department as required in their Collective Bargaining Agreement. It also includes step raises ranging 4% and 5% for the Police Department employees covered under their Collective Bargaining Agreement as well as funding for an adjustment to the pay scale to even out the steps and create a more equitable pay scale across the various steps and grades within the department.

Also included in the budget are several new positions, including: a new full-time engineer, a part-time administrative assistant; and moving the Court Clerk from the GUSA budget to the General Fund budget, to reflect the proper budget line items more accurately for this position. The increase in water and sewer sales because of the residential growth will allow to add a new full-time administrative assistant for Public Works and a new full-time entry level water/sewer laborer.

Other projects included in the budget include the Kendalwood Park improvements and soccer lights and the financing of five police vehicles and fire pumper for public safety personnel.

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.

Respectfully submitted,

Frank Ordaz
City Treasurer/Finance Director

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE

Statement of Net Position– June 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 9,823,777	$ 7,218,574	$ 17,042,351
Investments	14,129	289,533	303,662
Accounts receivable, net of allowance	-	673,321	673,321
Court receivable, net of allowance	202,741	-	202,741
Internal balances	1,663,611	(1,663,611)	-
Due from other governments	1,818,202	-	1,818,202
Other receivables, net of allowance	44,713	6,847	51,560
Capital Assets:			
Land and construction in progress	154,170	3,080,705	3,234,875
Other capital assets, net of depreciation	15,045,874	32,025,435	47,071,309
Total Assets	28,767,217	41,630,804	70,398,021
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts on refunding	-	1,663,725	1,663,725
Deferred amounts related to pensions	3,071,008	-	3,071,008
Deferred amounts related to OPEB	306,094	51,574	357,668
Total Deferred Outflows	3,377,102	1,715,299	5,092,401
LIABILITIES			
Accounts payable and accrued expenses	416,652	351,848	768,500
Accrued interest payable	17,666	116,979	134,645
Due to bondholders	15,952	-	15,952
Due to other governments	1,539	-	1,539
Long-term liabilities			
Due within one year	738,029	1,729,746	2,467,775
Due in more than one year	9,963,743	39,943,334	49,907,077
Total liabilities	11,153,581	42,141,907	53,295,488
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	330,543	-	330,543
Deferred amounts related to OPEB	22,143	3,285	25,428
Total Deferred Inflows	352,686	3,285	355,971
NET POSITION			
Net investment in capital assets	13,102,864	97,756	13,200,620
Restricted for:			
Economic development	610,038	-	610,038
Capital projects	121,277	-	121,277
Parks & recreation	217,033	-	217,033
Public safety	854,590	-	854,590
Streets	750,484	-	750,484
Unrestricted	4,981,766	1,103,155	6,084,921
Total net position	$ 20,638,052	$ 1,200,911	$ 21,838,963

See accompanying notes to the basic financial statements.

Statement of Activities –Year Ended June 30, 2021

		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	$ 1,635,292	$ 211,036	$ -	$ -	$ (1,424,256)	$ -	$ (1,424,256)
Public Safety	8,506,423	518,201	1,900,549	-	(6,087,673)	-	(6,087,673)
Streets and Parks	909,619	27,400	151,470	882,130	151,381	-	151,381
Community Development	652,432	-	-	-	(652,432)	-	(652,432)
Economic Development	60,115	-	-	-	(60,115)	-	(60,115)
Interest on Long-term debt	81,137	-	-	-	(81,137)	-	(81,137)
Total governmental activities	11,845,018	756,637	2,052,019	882,130	(8,154,232)	-	(8,154,232)
Business-Type Activities:							
Water	2,854,478	3,044,748	-	582,070	-	772,340	772,340
Sewer	2,653,086	1,548,010	-	1,377,873	-	272,797	272,797
Sanitation	794,325	847,022	-	-	-	52,697	52,697
Industrial Development	271,405	-	105,806	-	-	(165,599)	(165,599)
Conference center	357,054	296,281	-	-	-	(60,773)	(60,773)
Total business-type activities	6,930,348	5,736,061	105,806	1,959,943	-	871,462	871,462
Total primary government	$ 18,775,366	$ 6,492,698	$ 2,157,825	$ 2,842,073	$ (8,154,232)	$ 871,462	$ (7,282,770)
General revenues:							
Taxes:							
Sales and use taxes					12,571,755	-	12,571,755
Franchise taxes and public service taxes					455,507	-	455,507
Hotel/motel taxes					215,205	-	215,205
Intergovernmental revenue not restricted to specific programs					137,904	-	137,904
Unrestricted investment earnings					5,334	1,654	6,988
Miscellaneous					124,274	184	124,458
Transfers					(2,341,696)	2,341,696	-
Total general revenues and transfers					11,168,283	2,343,534	13,511,817
Change in net position					3,014,051	3,214,996	6,229,047
Net position - beginning					17,624,001	(2,014,085)	15,609,916
Net position - ending					$ 20,638,052	$ 1,200,911	$ 21,838,963

See accompanying notes to the basic financial statements.

BASIC FINANCIAL STATEMENTS - GOVERNMENTAL FUNDS

Governmental Funds Balance Sheet - June 30, 2021

	General Fund	Special Revenue Public Safety Personnel Fund	Capital Project Public Safety Capital Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 7,547,762	$ 537,095	$ 67,827	$ 1,671,093	$ 9,823,777
Investments	14,129	-	-	-	14,129
Due from other funds	1,663,611	-	-	-	1,663,611
Due from other governments	1,442,399	187,901	88,826	99,076	1,818,202
Court fines receivable, net	202,741	-	-	-	202,741
Other receivables	21,114	-	-	23,599	44,713
Total assets	$ 10,891,756	$ 724,996	$ 156,653	$ 1,793,768	$ 13,567,173
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 158,820	$ 1,276	$ -	$ 94,936	$ 255,032
Accrued payroll payable	135,401	25,783	-	-	161,184
Due to bondholders	15,952	-	-	-	15,952
Due to other governments	1,539	-	-	-	1,539
Other payables	436	-	-	-	436
Total liabilities	312,148	27,059	-	94,936	434,143
Deferred inflows:					
Deferred revenue	173,242	-	-	-	173,242
Fund balances:					
Reserved for:					
Restricted	-	697,937	156,653	1,698,832	2,553,422
Unassigned	10,406,366	-	-	-	10,406,366
Total fund balances	10,406,366	697,937	156,653	1,698,832	12,959,788
Total liabilities, deferred inflows and fund balances	$ 10,891,756	$ 724,996	$ 156,653	$ 1,793,768	$ 13,567,173

See accompanying notes to the basic financial statements.

Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances – Year Ended June 30, 2021

		Special Revenue	Capital Project		
	General Fund	Public Safety Personnel Fund	Public Safety Capital Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 10,435,150	$ 1,363,642	$ 640,287	$ 923,001	$ 13,362,080
Intergovernmental	2,009,599	-	-	-	2,009,599
Licenses and permits	105,549	-	-	-	105,549
Charges for services	326,481	-	-	27,400	353,881
Fines & forfeitures	160,867	-	-	-	160,867
Investment earnings	5,334	-	-	-	5,334
Miscellaneous	124,274	-	-	-	124,274
Total revenues	13,167,254	1,363,642	640,287	950,401	16,121,584
EXPENDITURES					
Administration	668,202	-	-	-	668,202
General government	821,327	-	-	-	821,327
Police	2,081,467	451,685	-	-	2,533,152
Dispatch	432,285	-	-	-	432,285
Fire	2,307,540	838,511	-	-	3,146,051
Animal control	77,338	-	-	-	77,338
Streets and parks	589,879	-	-	-	589,879
Emergency management	13,264	-	-	-	13,264
Community development	624,045	-	-	-	624,045
Economic development	-	-	-	60,115	60,115
Capital outlay	179,333	-	375,689	701,871	1,256,893
Debt service:					
Principal	147,043	-	759,981	260,244	1,167,268
Interest and other charges	6,400	-	75,892	9,949	92,241
Total expenditures	7,948,123	1,290,196	1,211,562	1,032,179	11,482,060
Excess (deficiency) of revenues over expenditures	5,219,131	73,446	(571,275)	(81,778)	4,639,524
OTHER FINANCING SOURCES (USES)					
Proceeds from capital leases	-	-	273,446	-	273,446
Transfers in	1,845,900	-	215,656	-	2,061,556
Transfers out	(4,343,252)	-	-	(60,000)	(4,403,252)
Total other financing sources (uses)	(2,497,352)	-	489,102	(60,000)	(2,068,250)
Net change in fund balances	2,721,779	73,446	(82,173)	(141,778)	2,571,274
Fund balances - beginning	7,684,587	624,491	238,826	1,840,610	10,388,514
Fund balances - ending	$ 10,406,366	$ 697,937	$ 156,653	$ 1,698,832	$ 12,959,788

See accompanying notes to the basic financial statements.

Reconciliation of Governmental Funds and Government-Wide Financial Statements:

Total fund balance, governmental funds	$ 12,959,788
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.	15,200,044
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.	
Deferred revenue	173,242
Pension and OPEB related deferred outflows	3,377,102
	3,550,344
Some liabilities (such as Notes Payable, Capital Lease Contract Payable, 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	(17,666)
Notes payable	(713,389)
Capital lease obligation	(1,383,791)
Net pension liability	(1,134,889)
Total net OPEB liability	(7,043,480)
Pension and OPEB related deferred inflows	(352,686)
Accrued compensated absences	(426,223)
	(11,072,124)
Net Position of Governmental Activities in the Statement of Net Position	$ 20,638,052

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:	$ 2,571,274
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	1,132,921
Capital assets contributed	882,130
Depreciation expense	(1,200,994)
	814,057
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.	(1,071,560)
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.	(151,499)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in deferred revenue	16,727
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	1,167,268
Proceeds of long-term debt	(273,446)
	893,822
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	11,104
Change in accrued compensated absences	(69,874)
	(58,770)
Change in net position of governmental activities	$ 3,014,051

See accompanying notes to the basic financial statements.

BASIC FINANCIAL STATEMENTS - PROPRIETARY FUNDS

Proprietary Fund Statement of Net Position - June 30, 2021

	Glenpool Utility Service Authority	Glenpool Industrial Authority	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ 1,574,981	$ 937,774	$ 2,512,755
Investments	75,342	-	75,342
Restricted:			
Cash and cash equivalents	4,705,819	-	4,705,819
Investments	214,191	-	214,191
Accounts receivable, net	673,321	-	673,321
Other receivables	-	6,847	6,847
Total current assets	7,243,654	944,621	8,188,275
Non-current assets:			
Capital assets:			
Land and construction in progress	2,290,239	790,466	3,080,705
Other capital assets, net of accumulated depreciation	31,610,927	414,508	32,025,435
Total non-current assets	33,901,166	1,204,974	35,106,140
Total assets	41,144,820	2,149,595	43,294,415
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts on refunding	1,663,725	-	1,663,725
Deferred amounts related to OPEB	38,355	13,219	51,574
Total deferred outflows	1,702,080	13,219	1,715,299
LIABILITIES			
Current liabilities:			
Accounts payable	242,559	90,000	332,559
Accrued payroll payable	14,793	4,496	19,289
Accrued interest payable	116,979	-	116,979
Due to other funds	1,663,611	-	1,663,611
Deposits subject to refund	66,303	-	66,303
Compensated absences	2,348	892	3,240
Notes payable	160,203	-	160,203
Bonds payable	1,500,000	-	1,500,000
Total current liabilities	3,766,796	95,388	3,862,184
Non-current liabilities:			
Compensated absences	21,135	8,032	29,167
Deposits subject to refund	265,213	-	265,213
Total net OPEB liability	128,107	37,426	165,533
Notes payable	1,968,421	-	1,968,421
Bonds payable	37,515,000	-	37,515,000
Total non-current liabilities	39,897,876	45,458	39,943,334
Total liabilities	43,664,672	140,846	43,805,518
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to OPEB	2,778	507	3,285
Total deferred inflows	2,778	507	3,285
NET POSITION			
Net investment in capital assets	(1,107,218)	1,204,974	97,756
Unrestricted	286,668	816,487	1,103,155
Total net position	$ (820,550)	$ 2,021,461	$ 1,200,911

See accompanying notes to the basic financial statements.

Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position - Year Ended June 30, 2021

	Glenpool Utility Service Authority	Glenpool Industrial Authority	Total Enterprise Funds
REVENUES			
Water	$ 2,955,421	$ -	$ 2,955,421
Sewer	1,502,589	-	1,502,589
Sanitation	822,173	-	822,173
Miscellaneous	159,597	296,281	455,878
Total operating revenues	5,439,780	296,281	5,736,061
OPERATING EXPENSES			
Water and sewer operations	2,736,971	-	2,736,971
Utility billing	376,271	-	376,271
Sanitation	794,325	-	794,325
Industrial development	-	255,731	255,731
Conference center operations	-	357,054	357,054
Depreciation	1,031,274	15,674	1,046,948
Total Operating Expenses	4,938,841	628,459	5,567,300
Operating income (loss)	500,939	(332,178)	168,761
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	1,654	-	1,654
Miscellaneous revenue	184	105,806	105,990
Interest expense	(1,363,048)	-	(1,363,048)
Total non-operating revenue (expenses)	(1,361,210)	105,806	(1,255,404)
Income (loss) before contributions and transfers	(860,271)	(226,372)	(1,086,643)
Capital contributions	1,959,943	-	1,959,943
Transfers in	3,979,781	207,815	4,187,596
Transfers out	(1,800,000)	(45,900)	(1,845,900)
Change in net position	3,279,453	(64,457)	3,214,996
Total net position - beginning	(4,100,003)	2,085,918	(2,014,085)
Total net position - ending	$ (820,550)	$ 2,021,461	$ 1,200,911

See accompanying notes to the basic financial statements.

Proprietary Fund Statement of Cash Flows - Year Ended June 30, 2021

	Glenpool Utility Service Authority	Glenpool Industrial Authority	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 5,498,225	$ 405,546	$ 5,903,771
Payments to suppliers	(3,077,112)	(315,277)	(3,392,389)
Payments to employees	(666,556)	(210,612)	(877,168)
Receipts of customer meter deposits	46,990	-	46,990
Refunds of customer meter deposits	(40,005)	-	(40,005)
Net cash provided by (used in) operating activities	1,761,542	(120,343)	1,641,199
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	(1,800,000)	207,815	(1,592,185)
Transfers to other funds	3,979,781	(45,900)	3,933,881
Net cash provided by noncapital financing activities	2,179,781	161,915	2,341,696
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(284,729)	-	(284,729)
Principal paid on debt	(1,694,039)	-	(1,694,039)
Interest and fiscal agent fees paid on debt	(1,367,279)	-	(1,367,279)
Net cash (used in) capital and related financing activities	(3,346,047)	-	(3,346,047)
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale (purchase) of investments	(6)	-	(6)
Interest and dividends	1,654	-	1,654
Net cash provided by investing activities	1,648	-	1,648
Net increase in cash and cash equivalents	596,924	41,572	638,496
Balances - beginning of year, restated	5,683,876	896,202	6,580,078
Balances - end of year	$ 6,280,800	$ 937,774	$ 7,218,574
Reconciliation to Statement of Net Position:			
Cash and cash equivalents	$ 1,574,981	$ 937,774	$ 2,512,755
Restricted cash and cash equivalents - current	4,705,819	-	4,705,819
Total cash and cash equivalents, end of year	$ 6,280,800	$ 937,774	$ 7,218,574
Reconciliation of operating income (loss) to net cash provided by (used in) Operating Activities:			
Operating income	$ 500,939	$ (332,178)	$ 168,761
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	1,031,274	15,674	1,046,948
Miscellaneous revenue	184	105,806	105,990
Change in assets and liabilities:			
Accounts receivable	58,261	-	58,261
Other receivables	-	3,459	3,459
Deferred outflows related to pensions	85,685	-	85,685
Deferred outflows related to OPEB	4,354	949	5,303
Accounts payable	61,751	78,438	140,189
Accrued payroll payable	22	427	449
Deposits subject to refund	6,985	-	6,985
Deferred inflows related to OPEB	690	(84)	606
Total net OPEB liability	12,601	4,626	17,227
Accrued compensated absences	(1,204)	2,540	1,336
Net cash provided by (used in) operating activities	$ 1,761,542	$ (120,343)	$ 1,641,199
Noncash capital and related financing activities:			
Contributed capital assets	$ 1,959,943	$ -	$ 1,959,943
	$ 1,959,943	$ -	$ 1,959,943

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 the public safety, health and welfare, streets and highways, parks and recreation, and administrative activities.

The City of Glenpool has a population of approximately 23,000 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.
- 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 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 that accounts for the activities of the public trust in providing water, sewer and sanitation services to the public.
- Glenpool Industrial Authority Fund that 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

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, 2021, the City’s deferred outflows and deferred inflows of resources were comprised of pension, OPEB and debt refunding related deferrals. 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, 2021, the City had no outstanding general obligation bonds or judgements. No property tax was levied during the fiscal year ended June 30, 2021.

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 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.

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, 2021, the reporting entity held the following deposits and investments:

Primary Government:

Type	Maturities	Rating	Fair Value Heirarchy	Carrying Value
Deposits:				
Demand deposits				$ 12,453,757
Cash on hand				100
Time deposit	Due within 1 year			303,662
				12,757,519
Investments:				
Federated Hermes US Trs Csh-SS#0632		AAA-m	N/A	4,588,494
				4,588,494
Total deposits and investments				$ 17,346,013
Reconciliation to Statement of Net Position:				
Cash and cash equivalents				$ 17,042,351
Investments				303,662
				$ 17,346,013

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, 2021, 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, 2021, 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, 2021 are as follows:

	Current	
	Cash and cash equivalents	Investments
2011 OWRB CWSRF Debt Service Account	$ 57,855	$ -
2019 Construction Fund	3,555,553	-
2019 Tax Bond Fund	975,086	-
Meter deposits	117,325	214,191
Total	$ 4,705,819	$ 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	$ 2,027,407	$ (1,824,666)	$ 202,741
Other receivables	53,479	(8,766)	44,713
Total Governmental Activities	$ 2,080,886	$ (1,833,432)	$ 247,454
Business-Type Activities:			
Utilities	$ 931,363	$ (258,042)	$ 673,321
Other receivables	235,300	(228,453)	6,847
Total Business-type Activities	$ 1,166,663	$ (486,495)	$ 680,168

4. Capital Assets and Depreciation

Capital Assets:

Capital assets consist of land, land improvement, construction in progress, buildings and building improvements, machinery and equipment, and infrastructure. 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, 2021, capital assets balances changed as follows:

	Balance at July 1, 2020	Additions	Disposals	Balance at June 30, 2021
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	$ 477,065	$ 768,471	$ (1,091,366)	$ 154,170
Total capital assets not being depreciated	477,065	768,471	(1,091,366)	154,170
Other capital assets:				
Buildings and improvements	7,986,179	18,800	-	8,004,979
Furniture, fixtures and equipment	4,984,060	364,450	-	5,348,510
Vehicles	4,727,670	-	-	4,727,670
Infrastructure	5,908,770	1,954,696	-	7,863,466
Total other capital assets at historical cost	23,606,679	2,337,946	-	25,944,625
Less accumulated depreciation for:				
Buildings and improvements	2,922,951	197,369	-	3,120,320
Furniture, fixtures and equipment	3,332,845	435,968	-	3,768,813
Vehicles	2,963,177	347,639	-	3,310,816
Infrastructure	478,784	220,018	-	698,802
Total accumulated depreciation	9,697,757	1,200,994	-	10,898,751
Other capital assets, net	13,908,922	1,136,952	-	15,045,874
Governmental activities capital assets, net	$ 14,385,987	$ 1,905,423	$ (1,091,366)	$ 15,200,044

	Balance at July 1, 2020	Additions	Disposals	Balance at June 30, 2021
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 2,883,021	$ -	$ -	$ 2,883,021
Construction in progress	182,334	197,683	(182,333)	197,684
Total capital assets not being depreciated	3,065,355	197,683	(182,333)	3,080,705
Other capital assets:				
Buildings and improvements	14,707,380	182,334	-	14,889,714
Furniture, fixtures and equipment	792,257	87,047	-	879,304
Vehicles	498,732	-	-	498,732
Infrastructure	26,438,361	1,959,941	-	28,398,302
Total other capital assets at historical cost	42,436,730	2,229,322	-	44,666,052
Less accumulated depreciation for:				
Buildings and improvements	3,390,125	371,717	-	3,761,842
Furniture, fixtures and equipment	673,823	27,818	-	701,641
Vehicles	437,340	22,816	-	460,156
Infrastructure	7,092,381	624,597	-	7,716,978
Total accumulated depreciation	11,593,669	1,046,948	-	12,640,617
Other capital assets, net	30,843,061	1,182,374	-	32,025,435
Business-type activities capital assets, net	$ 33,908,416	$ 1,380,057	$ (182,333)	$ 35,106,140

Depreciation 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 expense has been allocated as follows:

Governmental Activities:		Business-Type Activities:	
General government	$ 87,581	Water	$ 619,950
Public safety	803,322	Sewer	411,324
Streets & parks	310,091	Industrial development	15,674
	$ 1,200,994		$ 1,046,948

5. Long-Term Debt and Debt Service Requirements

For the year ended June 30, 2021, the reporting entity's long-term debt changed as follows:

Type of Debt	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021	Due Within One Year
Governmental Activities:					
Notes payable (direct borrowing)	$ 811,003	$ -	$ 97,614	$ 713,389	$ 97,614
Capital lease payable	2,179,999	273,446	1,069,654	1,383,791	597,793
Accrued compensated absences	356,349	426,223	356,349	426,223	42,622
Total Governmental Activities	$ 3,347,351	$ 699,669	$ 1,523,617	$ 2,523,403	$ 738,029
			Total OPEB liability	$ 1,134,889	
			Net pension liability-police	464,240	
			Net pension liability-fire	6,579,240	
				$ 10,701,772	
Business-Type Activities:					
Revenue bonds payable	$ 40,485,000	$ -	$ 1,470,000	$ 39,015,000	$ 1,500,000
Notes Payable (direct borrowing)	2,352,663	-	224,039	2,128,624	160,203
Deposits Subject to Refund	324,531	46,990	40,005	331,516	66,303
Accrued compensated absences	31,071	32,407	31,071	32,407	3,240
Total Business-Type Activities	$ 43,193,265	$ 79,397	$ 1,765,115	$ 41,507,547	$ 1,729,746
			Total OPEB liability	165,533	
				$ 41,673,080	

Governmental activities long-term debt:

Capital Lease Obligations:

$804,229 capital lease with Santander Leasing for automated meter reading system, interest rate of 2.97%, annual installments commencing February 9, 2018 through February 9, 2022.	$	171,285
$521,003 capital lease with BB&T for public safety communications system infrastructure, interest rate of 3.65%, annual installments commencing November 23, 2017 through November 23, 2028.		371,562
$580,870 capital lease with Central Trust Bank for public safety communications equipment, interest rate of 2.9%, annual installments commencing December 16, 2017 through December 16, 2021.		122,910
$84,796 capital lease with Oklahoma State Bank for two police vehicles, interest rate of 2.39%, monthly installment commencing December 14, 2017 through November 14, 2022.		9,185
$227,647.40 capital lease with Oklahoma State Bank for breathing apparatus, interest rate of 2.39%, annual installment commencing November 14, 2018 through November 14, 2022.		58,871
$203,539 capital lease with Oklahoma State Bank for five police vehicles, interest rate of 1.98%, monthly installments commencing December 1, 2017 through March 1, 2021.		21,985
$562,977 Oklahoma State Bank, 2009 Pierce Velocity 100' aerial platform fire truck, interest rate of 3.36%, annual installment commencing April 24, 2019 through April 24, 2024.		347,902
$36,500 lease with Axon Enterprise Inc., for breathing apparatus equipment, annual installment commencing December 13, 2017 through December 13, 2022.		7,800
$273,446 Oklahoma State Bank for 6 police vehicles, interest rate of 2.11%, annual installment commencing March 2, 2022 through March 2, 2026.		272,291
Total Capital Leases Payable	$	1,383,791
Current portion	$	597,793
Noncurrent portion		785,998
Total Capital Leases Payable	$	1,383,791

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.	$	8,325
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.		14,761
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.		690,303
Total Note Payable	$	713,389
Current portion	$	97,614
Noncurrent portion		615,775
Total Notes Payable	$	713,389

Accrued Compensated Absences:

Current portion	$	42,622
Noncurrent portion		383,601
Total Accrued Compensated Absences	$	426,223

Business-type activities long-term debt:

Deposits subject to Refund:

Current portion	$	66,303
Noncurrent portion		265,213
Total Deposits Subject to Refund	$	331,516

Accrued Compensated Absences:

Current portion	$	3,240
Noncurrent portion		29,167
Total Accrued Compensated Absences	$	32,407

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.	$	2,128,624
Total Notes Payable	$	2,128,624
Current portion	$	160,203
Noncurrent portion		1,968,421
Total Notes Payable	$	2,128,624

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.	$	39,015,000
Total Revenue Bonds Payable	$	39,015,000
Current portion	$	1,500,000
Noncurrent portion		37,515,000
Total Revenue Bonds Payable	$	39,015,000

Debt Service Requirements to Maturity:

Year Ending June 30,	Governmental Activities: Capital Lease Obligations Principal	Capital Lease Obligations Interest	Notes Payable (direct borrowings) Principal	Notes Payable (direct borrowings) Interest
2022	$ 597,793	$ 41,200	$ 97,614	$ -
2023	212,147	24,655	97,614	-
2024	217,711	18,084	97,614	-
2025	101,314	11,280	97,614	-
2026	102,874	8,442	97,614	-
2027-2031	151,952	11,224	222,558	-
2032-2034	-	-	2,761	-
Totals	$ 1,383,791	$ 114,885	$ 713,389	$ -

Year Ending June 30,	Business Type Activities: Revenue Bonds Payable Principal	Revenue Bonds Payable Interest	Notes Payable (direct borrowings) Principal	Notes Payable (direct borrowings) Interest
2022	$ 1,500,000	$ 1,183,460	$ 160,203	$ 45,755
2023	1,535,000	1,147,632	164,553	42,223
2024	1,570,000	1,110,977	168,893	38,698
2025	1,610,000	1,073,437	173,607	34,871
2026	1,645,000	1,033,918	178,320	31,044
2027-2031	8,830,000	4,482,989	966,828	94,132
2032-2036	10,235,000	3,059,912	316,220	6,988
2037-2041	12,090,000	1,134,641	-	-
Totals	$ 39,015,000	$ 14,226,966	$ 2,128,624	$ 293,711

6. 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	Public Safety Capital Fund	Other Governmental Funds	Total
Fund Balance:					
Restricted For:					
Economic Development	$ -	$ -	$ -	$ 610,038	$ 610,038
Capital Projects	-	-	-	121,277	121,277
Parks & Recreation	-	-	-	217,033	217,033
Public Safety	-	697,937	156,653	-	854,590
Streets	-	-	-	750,484	750,484
Sub-total Restricted	$ -	$ 697,937	$ 156,653	$ 1,698,832	$ 2,553,422
Unassigned	10,406,366	-	-	-	10,406,366
Total Fund Balance	$ 10,406,366	$ 697,937	$ 156,653	$ 1,698,832	$ 12,959,788

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	$ -	$ 610,038	$ -	$ 610,038
Sub-total Economic Development	-	610,038	-	610,038
Capital Projects:				
Capital Improvement Fund	-	-	121,277	121,277
Sub-total Capital Projects	-	-	121,277	121,277
Parks and Recreation:				
Parks & Recreation Fund	-	217,033	-	217,033
Sub-total Parks and Recreation	-	217,033	-	217,033
Public Safety:				
Public Safety Personnel Fund	-	697,937	-	697,937
Public Safety Capital Fund	-	156,653	-	156,653
Sub-total Parks and Recreation	-	854,590	-	854,590
Streets:				
Streets & Infrastructure Fund	-	750,484	-	750,484
Sub-total Streets	-	750,484	-	750,484
TOTAL RESTRICTED NET POSITION	$ -	$ 2,432,145	$ 121,277	$ 2,553,422

7. 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, 2021 were as follows:

Transfer From	Transfer To	Amount	Purpose of Transfer
General Fund	Public Safety Capital Fund	$ 215,656	Operations
General Fund	Glenpool Utility Services Authority	2,179,781	Debt service
General Fund	Glenpool Utility Services Authority	1,800,000	Bond pledge
General Fund	Glenpool Industrial Authority	147,815	Transfer for TIF payouts
Hotel-Motel Tax Fund	Glenpool Industrial Authority	60,000	Operations
Glenpool Utility Services Authority	General Fund	1,800,000	Return of bond pledge
Glenpool Industrial Authority	General Fund	31,500	Utility reimbursement
Glenpool Industrial Authority	General Fund	14,400	Reimbursement of lease
Total		$ 6,249,152	

Reconciliation to Fund Financial Statements:

	Transfers In	Transfers Out	Total
Governmental Funds	$ 2,061,556	$ (4,403,252)	$ (2,341,696)
Proprietary Funds	4,187,596	(1,845,900)	2,341,696
	$ 6,249,152	$ (6,249,152)	$ -

Balances:

Interfund receivable and payables at June 30, 2021 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

8. 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 2040. The total principal and interest payable for the remainder of the life of these bonds is $53,241,966. Pledged sales taxes received in the current year were $3,979,781 and net water, sewer and sanitation utility revenues were $1,532,213 for total pledged revenues of $5,511,994. Debt service payments of $2,694,521 for the current fiscal year were 48.9% 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 and $1,361,388 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 $2,422,335. Pledged sales taxes received in the current year were $3,979,781 and net water, sewer and sanitation utility revenues were $1,532,213 for total pledged revenues of $5,511,994. Debt service payments of $281,112 for the current fiscal year were 5.1% of total pledged revenues for these notes.

9. 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.

10. 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 2021, 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.

11. 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 Liability:		
Police Pension System	$	464,240
Firefighter's Pension System		6,579,240
Total Net Pension Liability	$	7,043,480
Deferred Outflows of Resources:		
Police Pension System	$	804,519
Firefighter's Pension System		2,266,489
Total Deferred Outflows of Resources	$	3,071,008
Deferred Inflows of Resources:		
Police Pension System	$	127,340
Firefighter's Pension System		203,203
Total Deferred Inflows of Resources	$	330,543
Pension Expense:		
Police Pension System	$	550,332
Firefighter's Pension System		1,670,477
Total Pension Expense	$	2,220,809

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 $250,661. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of $416,036 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 $553,248. 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, 2021, the City reported a net pension liability of $6,579,240 for its proportionate share of the total net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. 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, 2020. Based upon this information, the City's proportion was 0.534067%.

For the year ended June 30, 2021, the City recognized pension expense of $1,670,477. At June 30, 2021, 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	$ 838,527	$ 88,277
Changes of assumptions	-	111,492
Net difference between projected and actual earnings on pension plan investments	96,707	-
Changes in proportion and differences between City contributions and proportionate share of contributions	1,076,963	2,671
City contributions during measurement date	3,631	763
City contributions subsequent to the measurement date	250,661	-
Total	$ 2,266,489	$ 203,203

In the year ending June 30, 2022, $250,661 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:		
2022	$	545,967
2023		661,469
2024		411,387
2025		193,802
	$	1,812,625

Actuarial Assumptions- The total pension liability was determined by an actuarial valuation as of July 1, 2020, 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, 2020, 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, 2020, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	20%	4.38%
Domestic equity	47%	7.41%
International equity	15%	9.82%
Real estate	10%	7.70%
Other assets	8%	5.67%

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	$ 8,544,353	$ 6,579,240	$ 4,935,107

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 determine 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 $182,455. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of $119,773 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 $162,885. 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, 2021, the City reported a liability of $464,240 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. 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, 2020. Based upon this information, the City's proportion was 0.404232%.

For the year ended June 30, 2021, the City recognized pension expense of $550,332. At June 30, 2021, 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	$ 12,010	$ 126,075
Changes of assumptions	47,691	-
Net difference between projected and actual earnings on pension plan investments	547,731	-
Changes in proportion and differences between City contributions and proportionate share of contributions	10,414	380
City contributions during measurment date	4,218	885
City contributions subsequent to the measurement date	182,455	-
Total	$ 804,519	$ 127,340

In the year ending June 30, 2022, $182,455 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:		
2022	$	71,113
2023		142,260
2024		181,886
2025		106,621
2026		(7,156)
	$	494,724

Actuarial Assumptions-The total pension liability was determined by an actuarial valuation as of July 1, 2020, 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, 2020, 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, 2020, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed income	5.11%
Domestic equity	6.80%
International equity	11.45%
Real estate	8.60%
Private Equity	11.58%
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)	$ 1,639,974	$ 464,240	$ (530,183)

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
2019	$ 214,173	100%	2019	$ 181,781	100%
2020	$ 240,694	100%	2020	$ 179,041	100%
2021	$ 250,661	100%	2021	$ 182,455	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, Assistant City Manager, and the Chief of Police) was equal to the City's required and actual contributions of $140,433.

The City has separate defined contribution plans for the City Manager, Assistant City Manager, and the Chief of Police. The City makes employer contributions that are set amounts in accordance with plan each year. For fiscal year 2021, the employer contributed 19%, 7%, and 13% respectively for the participants. The City's annual cost for the City Manager's plan of $25,184 for 2021 was equal to the City's required and actual contributions. The City's annual cost for the Assistant City Manager and Chief of Police of $8,219 and $11,997, respectively, for 2021 were equal to the City's required and actual contributions.

12. 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, 2021, 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, 2021 the following employees were covered by the benefit terms:

Active Employees	89
Inactive or beneficiaries currently receiving benefit payments	0
Total	89

Total OPEB Liability - The City's total OPEB liability of $1,300,422 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions- The total OPEB liability as of June 30, 2021, was determined based on an actuarial valuation prepared as of June 30, 2020 using the following actuarial assumptions:

- Actuarial cost method – Entry age normal
- Cost method application – Level percentage of pay
- Discount rate – 2.16%
- Healthcare cost trend rates – 6.09% grading to 4.87%
- 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 (3.0%) 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	$ 1,155,240
Changes for the Year:	
Service cost	105,391
Interest expense	27,860
Differences between expected and actual experience	11,602
Change of assumptions	8,401
Expected net benefit payments	(8,072)
Net Changes	145,182
Total	$ 1,300,422
Governmental Activities	$ 1,134,889
Business-Type Activities	165,533
	$ 1,300,422

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate-The following presents the total OPEB liability of the employer calculated using the discount rate of 2.16%, 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 (1.16%) or 1-percentage-point higher (3.16%) than the current rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
OPEB liability	$ 1,658,395	$ 1,300,422	$ 1,030,794

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 4.96% Grading to 3.87%	Healthcare Cost Trend Rates 5.96% Grading to 4.87%	1% Decrease 6.96% Grading to 5.87%
OPEB liability	$ 1,041,381	$ 1,300,422	$ 1,633,425

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2021, the City recognized OPEB expense of $182,705. At June 30, 2021, 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	$ 31,724	$ 6,321	$ 4,627	$ 922	$ 36,351	$ 7,243
Changes of assumptions	273,603	9,059	39,907	1,322	313,510	10,381
Changes in proportion	767	6,763	7,040	1,041	7,807	7,804
Total	$ 306,094	$ 22,143	$ 51,574	$ 3,285	$ 357,668	$ 25,428

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:			
2022	$ 42,252	$ 7,201	$ 49,453
2023	42,252	7,201	49,453
2024	42,252	7,201	49,453
2025	42,252	7,201	49,453
2026	71,315	11,440	82,755
Thereafter	43,628	8,045	51,673
	$ 283,951	$ 48,289	$ 332,240

13. 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, 2021 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, 2021:

- A business is to receive sales tax rebated which cannot exceed $600,000. The annual payments are based on the 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. This agreement was entered into October 2020 and the first payment is expected to occur in July 2022.

- A developer will receive rebated sales taxes at the end of the first full fiscal quarter following the first submission of sales tax revenue payments to the City by the business. The sales tax rebated cannot exceed $254,540.60. A second business included in this agreement is to receive sales tax rebated of $100,000 and its final payment will be made on July 29, 2021. This agreement was entered into September 2019. Future quarterly payments will be made to the developer.

- On 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.

- On 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, 2021

General Fund

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
Beginning Budgetary Fund Balance:	$ 37,815	$ 534,913	$ 7,684,587	$ 7,149,674
Resources (Inflows):				
Taxes	8,741,729	9,078,765	10,435,150	1,356,385
Intergovernmental	235,000	235,000	1,473,790	1,238,790
Licenses and permits	60,700	60,700	105,549	44,849
Charges for services	279,055	279,055	326,481	47,426
Fines & forfeitures	279,000	279,000	160,867	(118,133)
Investment earnings	50,000	50,000	5,334	(44,666)
Miscellaneous	25,233	25,233	124,274	99,041
Transfer in	1,845,900	1,845,900	1,845,900	-
Total resources (Inflows)	11,516,617	11,853,653	14,477,345	2,623,692
Amounts available for appropriation	11,554,432	12,388,566	22,161,932	9,773,366
Charges to Appropriations (Outflows):				
Administration	672,054	684,045	668,202	15,843
General government	767,746	860,731	839,597	21,134
Police	2,002,866	2,014,548	1,971,117	43,431
Dispatch	417,886	445,756	432,285	13,471
Fire	2,263,894	2,221,034	2,033,124	187,910
Animal control	93,622	89,094	77,338	11,756
Streets and parks	875,528	943,583	700,833	242,750
Emergency management	40,000	85,000	64,273	20,727
Community development	615,277	644,608	625,545	19,063
Transfers out	3,805,559	4,399,507	4,343,252	56,255
Total Charges to Appropriations	11,554,432	12,387,906	11,755,566	632,340
Fund balances - ending	$ -	$ 660	$ 10,406,366	$ 10,405,706

Public Safety Personnel Fund

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes	$ 1,127,995	$ 1,127,995	$ 1,363,642	$ 235,647
Investment earnings	6,000	6,000	-	(6,000)
Total revenues	1,133,995	1,133,995	1,363,642	229,647
EXPENDITURES				
Departmental:				
Police	467,743	478,329	451,685	26,644
Fire	895,032	915,104	838,511	76,593
Total Expenditures	1,362,775	1,393,433	1,290,196	103,237
Excess (deficiency) of revenues over expenditures	(228,780)	(259,438)	73,446	332,884
OTHER FINANCING SOURCES (USES)				
Transfers in	-	30,658	-	(30,658)
Total other financing sources and uses	-	30,658	-	(30,658)
Net change in fund balances	(228,780)	(228,780)	73,446	302,226
Fund balances - beginning	228,780	228,780	624,491	395,711
Fund balances - ending	$ -	$ -	$ 697,937	$ 697,937

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	$ 14,477,345
On-behalf revenue	535,809
Transfers In	(1,845,900)
Total revenue - GAAP basis	$ 13,167,254
Total expenditures - budgetary basis	11,755,566
On-behalf expenses	535,809
Transfers Out	(4,343,252)
Total expenses - GAAP basis	$ 7,948,123

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
City's proportion of the net pension liability	0.326300%	0.321600%	0.335300%	0.424700%	0.470670%	0.496380%	0.534067%
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
City's covered-employee payroll	$ 870,964	$ 871,564	$ 982,474	$ 1,257,713	$ 1,398,565	$ 1,529,807	$ 1,719,243
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%
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%

Notes to Schedule:

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

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

	2015	2016	2017	2018	2019	2020	2021
Statutorially required contribution	$ 122,123	$ 137,546	$ 176,080	$ 195,799	$ 214,173	$ 240,694	$ 250,661
Contributions in relation to the statutorially required contribution	122,123	137,546	176,080	195,799	214,173	240,694	250,661
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
Contributions as a percentage of coverd-employee payroll	14.01%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Notes to Schedule:

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

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
City's proportion of the net pension liability (asset)	0.3703%	0.3721%	0.3757%	0.4001%	0.4001%	0.4223%	0.4042%
City's proportionate share of the net pension liability (asset)	$ (124,661)	$ 15,172	$ 575,383	$ 30,779	$ (201,718)	$ (26,959)	$ 464,240
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
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%
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%

Notes to Schedule:

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

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

	2015	2016	2017	2018	2019	2020	2021
Statutorially required contribution	$ 136,836	$ 149,106	$ 152,662	$ 171,709	$ 181,781	$ 179,041	$ 182,455
Contributions in relation to the statutorially required contribution	136,836	149,106	152,662	171,709	181,781	179,041	182,455
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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
Contributions as a percentage of covered-employee payroll	13.01%	13.00%	12.68%	13.00%	13.00%	13.00%	13.02%

Notes to Schedule:

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

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
Total OPEB Liability				
Service cost	$ 43,113	$ 42,338	$ 79,815	$ 105,391
Interest	17,633	22,292	33,574	27,860
Changes in benefit terms	-	-	-	
Difference between expected and actual experience	-	38,385	(9,317)	11,602
Changes in assumptions	(19,619)	245,965	179,338	8,401
Expected net benefit payments	-	(3,217)	(7,615)	(8,072)
Net change in total OPEB liability	41,127	345,763	275,795	145,182
Balances - Beginning of Year	492,555	533,682	879,445	1,155,240
Balances - End of Year	$ 533,682	$ 879,445	$ 1,155,240	$ 1,300,422
Covered employee payroll	$ 4,250,000	$ 4,850,000	$ 4,830,000	$ 5,018,000
Total OPEB liability as a percentage of covered employee payroll	12.56%	18.13%	23.92%	25.92%

Notes to Schedule:

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

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet – Nonmajor Governmental Funds – June 30, 2021

	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	$ 586,439	$ 217,033	$ 121,277	$ 746,344	$ 1,671,093
Due from other governments	-	-	-	99,076	99,076
Other receivables	23,599	-	-	-	23,599
Total assets	$ 610,038	$ 217,033	$ 121,277	$ 845,420	$ 1,793,768
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ 94,936	$ 94,936
Total liabilities	-	-	-	94,936	94,936
Fund balances:					
Restricted	610,038	217,033	121,277	750,484	1,698,832
Total fund balances	610,038	217,033	121,277	750,484	1,698,832
Total liabilities and fund balances	$ 610,038	$ 217,033	$ 121,277	$ 845,420	$ 1,793,768

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds – For the Year Ended June 30, 2021

	Special Revenue	Capital Project Funds			
	Hotel-Motel Tax Fund	Parks & Rec Fund	Capital Improvement Fund	Streets & Infrastructure Fund	Total Governmental Funds
REVENUES					
Taxes	$ 215,205	$ -	$ -	$ 707,796	$ 923,001
Charges for services	-	27,400	-	-	27,400
Total revenues	215,205	27,400	-	707,796	950,401
EXPENDITURES					
Economic development	60,115	-	-	-	60,115
Capital outlay	-	18,800	-	683,071	701,871
Debt service:					
Principal	-	-	-	260,244	260,244
Interest and other charges	-	-	-	9,949	9,949
Total expenditures	60,115	18,800	-	953,264	1,032,179
Excess (deficiency) of revenues over expenditures	155,090	8,600	-	(245,468)	(81,778)
OTHER FINANCING SOURCES (USES)					
Transfers out	(60,000)	-	-	-	(60,000)
Total other financing sources (uses)	(60,000)	-	-	-	(60,000)
Net change in fund balances	95,090	8,600	-	(245,468)	(141,778)
Fund balances - beginning	514,948	208,433	121,277	995,952	1,840,610
Fund balances - ending	$ 610,038	$ 217,033	$ 121,277	$ 750,484	$ 1,698,832

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS* AND UNIFORM GUIDANCE

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditors' 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

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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 1, 2022.

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.

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.

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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
March 1, 2022

HINKLE & COMPANY PC
Strategic Business Advisors

Independent Auditors' 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, Oklahoma

Report on Compliance for Each Major Federal Program
We have audited the City of Glenpool (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a material effect on each of the City of Glenpool's major federal award programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions applicable to its federal programs.

Auditors' Responsibility
Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

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Opinion on Each Major Federal Program
In our opinion, the City of Glenpool, in all material respects, with the types of 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, 2021.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 1, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Hinkle & Company, pc

Tulsa, Oklahoma
March 1, 2022

Schedule of Expenditures of Federal Awards – Year Ended June 30, 2021

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:						
Passed through Oklahoma Office of Management and Enterprise Services:						
Coronavirus Relief Fund	21.019	N/A	$	1,074,190	$	1,074,190
Passed through Tulsa County:						
Coronavirus Relief Fund	21.019	N/A		110,226		110,226
Total U. S. Department of Treasury				1,184,416		1,184,416
TOTAL FEDERAL ASSISTANCE			$	1,184,416	$	1,184,416

City of Glenpool, Oklahoma

Notes to Schedule of Expenditures of Federal Awards
June 30, 2021

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards activity of the City of Glenpool for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the City of Glenpool, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Glenpool.

Note B: Summary of Significant Accounting Policies

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. The City has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

City of Glenpool, Oklahoma
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Summary of Auditors' Results

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

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimed

2. The independent accountants' 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 accountants' report on internal control over compliance for major federal awards programs described:

   Significant deficiencies? ☐ Yes ☒ None Reported

   Material weakness? ☐ Yes ☒ No

5. The opinion expressed in the independent accountants' report for major federal awards was:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimed

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

7. The Cit's major program was:

Cluster/Program	CFDA Number
Coronavirus Relief Fund	20.019

City of Glenpool, Oklahoma
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Summary of Auditors' Results (Continued)

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

Findings Required to be Reported by Government Auditing Standards

None

Findings Required to be Reported in Accordance with the Uniform Guidance

None

City of Glenpool, Oklahoma
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021

Findings Required to be Reported by Government Auditing Standards

None

Findings Required to be Reported in Accordance with the Uniform Guidance

None

City Of Glenpool
Creating Opportunity

To: Mayor and Council

From: David Tillotson, City Manager

Date: February 24, 2022

Re: ODOT SH-67 and US-75 Corridor Traffic Study

Background:

The Oklahoma Department of Transportation has officially selected the engineering firm of Kimley Horn for the Hwy 67 Corridor Study. As you may remember from our previous conversations on this topic, Glenpool had requested a grant in 2020 from INCOG to study our portion of this corridor and had agreed to pay a local match of $30,000. Bixby had previously applied for and received approval of their section of the corridor in 2019. Although our grant was denied, INCOG was eventually able to secure federal funding through other federal funds and subsequently agreed to fund our program in combination with the City of Bixby.

As part of the process with ODOT, we are now requested to approve a contract with ODOT laying out the terms and conditions of the study and payment of the contractor. INCOG and the City of Bixby will also be approving contracts with ODOT. Glenpool and Bixby are set to pay $23,305.10 each with INCOG paying the remaining $186,440.80 from federal grant funds. This is a total project cost of $233,051.00. We are required to pay our share of the project at the time of the contract approval.

Staff is requesting approval of the contract and a budget amendment (as a separate agenda item).

Staff Recommendation:

Staff recommends Council approve the State of Oklahoma Department of Transportation Project Maintenance, Financing, and Right-of-Way Agreement for Project No.: J3-4739(004)IG, the SH-67 and US-75 Corridor & Traffic & Accessibility Study.

Attachments:

- ODOT Agreement
- ODOT Invoice

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Joyce Calvert, Ward 3; Vice-Mayor Brandon Kearns, At-Large;
Tim Fox, Ward 1; Chris Brobst, Ward 2; Jacqueline Lund, Ward 4
City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight
www.glenpoolonline.com

STATE OF OKLAHOMA
DEPARTMENT OF TRANSPORTATION
PROJECT MAINTENANCE, FINANCING, AND RIGHT-OF-WAY AGREEMENT

BIXBY: SH-67 AND US-75 CORRIDOR & TRAFFIC & ACCESSIBILITY STUDY

Project No.: J3-4739(004)IG

State Job No.: 34739(04)

This Agreement, made the day and year last written below, by and between the City of **Glenpool**, hereinafter referred to as the Sponsor, and the Department of Transportation of the State of Oklahoma, hereinafter referred to as the Department, for the following intents and purposes and subject to the following terms and conditions, to wit:

WITNESSETH

WHEREAS, The Sponsor requested that certain street improvements be approved by the Oklahoma Transportation Commission, as were previously programmed by the Sponsor and described as follows:

Project Type	Div.	County	JP No	Project No.	Work Type	Description
INCOG	08	Tulsa	34739(04)	J3-4739(004) IG	Planning Study	BIXBY: SH-67 AND US-75 CORRIDOR & TRAFFIC & ACCESSIBILITY STUDY

WHEREAS, the Department is charged under the laws of the State of Oklahoma with construction and maintenance of State Highways; and,

WHEREAS, the Department is, by terms of agreements with the Federal Highway Administration, responsible for the management and construction of certain federally funded projects within the corporate limits of cities within the State of Oklahoma; and,

WHEREAS, the Sponsor has been identified as the beneficiary and sub-recipient of such federally funded project; and,

WHEREAS, receipt of the benefits of this project will require that the Sponsor assume certain financial responsibilities; and,

WHEREAS, the Sponsor is a municipal corporation created and existing under the constitution and laws of the State of Oklahoma; and

WHEREAS, the laws and constitution of the State of Oklahoma impose financial restrictions on the Sponsor and its ability to ensure financial obligations; and,

WHEREAS, the Parties hereto recognize those financial limitations and agree that the financial obligations assumed by the Sponsor, by the terms of this Agreement, are enforceable only to the extent as may be allowed by law or as may be determined by a court of competent jurisdiction; and,

WHEREAS, it is understood that, by virtue of the Article 10, Section 26 of the Oklahoma Constitution, the payment of Sponsor funds in the future will be limited to appropriations and available funds in the then current Sponsor fiscal year.

NOW, THEREFORE: the Department and the Sponsor, in consideration of the mutual covenants and stipulations as set forth herein, do mutually promise and agree as follows:

SECTION 1: PROJECT AGREEMENT

1.1 If applicable, the Department will recommend approval of the project by the Federal Highway Administration.

1.2 The Sponsor agrees to comply with Title VI of the Civil Rights Act of 1964, 78 Stat. § 252, 42 U.S.C. § 2000d et seq., and all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Part 21 - "Nondiscrimination in federally assisted programs of the Department of Transportation - effectuation of Title VI of the Civil Rights Act 1964".

1.3 The DEPARTMENT and SPONSOR mutually recognize that each party is a governmental entity subject to the provisions of the Governmental Tort Claims Act (51 O.S. § 151 et seq.). The DEPARTMENT and SPONSOR hereby mutually agree that each is and may be held severally liable for any and all claims, demands, and suits in law or equity, of any nature whatsoever, paying for damages or otherwise, arising from any negligent act or omission of any of their respective employees, agents or contractors which may occur during the prosecution or performance of this Agreement to the extent provided in the Governmental Tort Claims Act. Each party agrees to severally bear all costs of investigation and defense of claims arising under the Governmental Tort Claims Act and any judgments which may be rendered in such cause to the limits provided by law. Nothing in this section shall be interpreted or construed to waive any legal defense which may be available to a party or any exemption, limitation or exception which may be provided by the Governmental Tort Claims Act.

1.4 The Sponsor understands that should it fail to fulfill its responsibilities under this Agreement, such a failure will disqualify the Sponsor from future Federal-aid funding participation on any proposed project. Federal-aid funds are to be withheld until such a time as an engineering staff, satisfactory to the Department has been properly established and functioning, the deficiencies in regulations have been corrected or the improvements to be constructed under this Agreement are brought to a satisfactory condition of maintenance.

SECTION 2: ENGINEERING RESPONSIBILITIES

2.1 The Sponsor shall provide professional engineering services for the development of the Plans, Specifications and Estimates (PS&E) for this project. Design engineering for this project will be performed under the supervision of the Sponsor. Sponsor warrants to the Department that they will review the plans and will certify that the plans are acceptable to the Sponsor and are in full compliance with current standards and specifications.

2.2 Progress payments will be made to the consultant by the DEPARTMENT upon receipt of a properly executed claim form, approved by the SPONSOR, accompanied by suitable evidence of the completion of the work claimed, as detailed in the engineering contract.

2.3 The SPONSOR agrees to hold the Federal Government and the DEPARTMENT harmless from, and shall process and defend at its own expense, all claims, demands, or suits, whether at law or equity brought against the SPONSOR, the DEPARTMENT, or Federal Government, arising from the SPONSOR's execution, performance, or failure to perform any of the provisions of this Agreement, or arising by reason of the participation of the DEPARTMENT or Federal Government in the project, provided nothing herein shall require the SPONSOR to reimburse the DEPARTMENT or Federal Government for damages arising out of bodily injury to persons or damage to property caused by or resulting from the sole negligence of the Federal Government or the DEPARTMENT.

2.4 When any alleged act, omission, negligence, or misconduct may be subject to the limitations, exemptions, or defenses which may be raised under the Governmental Tort Claims Act, 51 0.S. Sec. 151, et seq., all such limitations, exemptions, and defenses shall be available to and may be asserted by the SPONSOR. No liability shall attach to the DEPARTMENT or Federal Government except as expressly provided herein.

2.5 The Sponsor agrees to the location of the subject project and agrees to adopt the final plans for said project as the official plans of the Sponsor for the streets, boulevards, arterial highways and/or other improvements contained therein; and further, the Sponsor affirmatively states that it has or shall fully and completely examine the plans and shall hereby warrant to the Department, the Sponsor's complete satisfaction with these plans and the fitness of the plans to construct aforesaid project.

2.6 The Sponsor certifies that the project design plans shall comply, and the project when completed will comply, with the requirements of the Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. §§ 12101 – 12213), 49 CFR Parts 27, 37 and 38 and 28 CFR parts 35 and 36. The Sponsor shall be exclusively responsible for integrated ADA compliance planning for all Sponsor streets, sidewalks and other facilities provided for public administration, use and accommodation, which is required of recipients and sub-recipients by 49 CFR § 27.11. State highways continued through corporate limits of the Sponsor shall be included in the Sponsor's comprehensive compliance plans.

2.7 To the extent permitted by law, all data prepared under this Agreement shall be made available to the Department without restriction or limitation on their further use, with exception of any documents or information that would be considered attorney/client privileged by the Sponsor.

2.8 The Department will conduct the environmental studies and prepare the National Environmental Protection Act documents as required for federally funded projects.

2.9 The Department will forward the environmental documents to FHWA for approval if applicable.

SECTION 3: LAND ACQUISITION AND UTILITY RELOCATION

3.1 The Sponsor warrants to the Department that, they have or will acquire all land, property, or rights-of-way needed for complete implementation of said project, free and clear of all obstructions and encumbrances and in full accordance with the Department's guidelines for Right-of-Way Acquisition on Federal-Aid Projects, the Uniform Relocation Act, the National Environmental Protection Act and all other applicable local, state and federal regulations.

3.2 The Sponsor shall be responsible for ensuring all proper tax documentation is filed and issued to recipients of funds paid on behalf of the Sponsor for Right-of-Way acquisition for this project.

3.3 The Sponsor warrants to the Department that it is knowledgeable of and will comply with the provisions of 42 U.S.C.A., Section 4601-4655 and 23 U.S.C.A., Section 323 (as amended) and 49 C.F.R. Part 24 in the acquisition of all right-of-way and the relocation of any displacees.

3.4 The Sponsor shall remove, at its own expense, or cause the removal of, all encroachments on existing streets as shown on said plans, including all buildings, porches, fences, gasoline pumps, islands, and tanks, and any other such private installations and shall further remove or remediate any existing environmental contamination of soil and water from any source, known or unknown.

3.5 If the acquisition of right-of-way for this project causes the displacement of any person, business or non-profit organization, the Sponsor warrants it will provide and be responsible for the Relocation Assistance Program and all costs associated with the Relocation Assistance Program. The Department, upon request, will provide a list of service providers who have been prequalified to administer the Relocation Assistance Program. The Sponsor agrees to employ a service provider from the prequalified list provided by the Department. Prior to any relocation assistance payments to the Sponsor, all files with parcels requiring relocation assistance shall be submitted to the Department for audit and compliance review. The Sponsor shall notify the Department within seven (7) days of the date of an offer to acquire being provided to a property owner(s) on any parcel which will require relocation assistance. Written notifications regarding service providers, in-house personnel, appeals, offers to acquire or other related correspondence shall be properly addressed and remitted as follows:

Oklahoma Department of Transportation
Operations Division
200 N.E. 21st Street
Oklahoma City, Oklahoma 73105-3204

3.6 The Sponsor warrants that any procurement, using federal funds, of property, goods or professional and personal services required for this project will be acquired by the Sponsor in compliance with the federal procurement Regulations at 40 USC 1101-1104 (Brooks Act) and the Regulations for Administration of Engineering and Design Related Service Contracts at 23 C.F.R. Part 172, as well as provisions of State purchasing laws applicable to the Sponsor.

3.7 The Sponsor will certify to the Department prior to establishing a letting date that all existing utility facilities (if any) have been properly adjusted in full accordance with the Department's Right-of-Way and Utilities Division policies and procedures to accommodate the construction of said project; and will be solely responsible for payment of any and all contractor expenses, claims, suits and/or judgments directly resultant from any actual utility relocation delays.

3.8 The Sponsor shall have the authority pursuant to 69 O.S. § 1001 and 69 O.S. § 1004 to sell any lands, or interest therein, which were acquired for highway purposes as long as such sale is conducted in accordance with the above cited statutes.

3.9 The Sponsor agrees that if any property acquired utilizing Federal funding is disposed of or is no longer used in the public interest the Sponsor shall reimburse the Department at the current fair market value.

3.10 The Sponsor agrees to;

- Transmit copies of the instruments, including all deeds and easements, to the Department prior to the advertisement of bids for construction.

- Comply with the provisions of 42 U.S.C.A. § 4601-4655 and 23 U.S.C.A. § 323 (as amended) and, further comply with 49 C.F.R. Part 24 in the acquisition of all necessary right-of-way and relocation of all displacees.

- Convey title to the State of Oklahoma on all tracts of land acquired in the name of the Sponsor if the project is located on the State Highway System.

SECTION 4: FUNDING SUMMARY

4.1 The Department and the Sponsor agree that the project will be financed at a ***not-to-exceed***, INCOG STBG total estimated cost of **$186,440.80**, as described below:

FUNDING SOURCE =>			INCOG STBG		BIXBY		GLENPOOL	
STATE JOB PIECE NO.	**DESCRIPTION**	**TOTAL *ESTIMATED* COST**	**SHARE (%)**	**AMOUNT**	**SHARE (%)**	**AMOUNT**	**SHARE (%)**	**AMOUNT**
34739(04)	Design -	$233,051	80% capped at	$186,440.80	10%	$23,305.10	10%	$23,305.10
34739(06)	Right-of-Way -							
34739(07)	Utilities -							
34739(04)	Construction - (With 6% Inspection)							
Total		**$233,051**	**Total=>**	**$186,440.80**	**Total=>**	**$23,305.10**	**Total=>**	**$23,305.10**

4.2 Furthermore, the Department and the Sponsor agree that actual INCOG STBG costs incurred by project phase **JP 34739(04)** may exceed initial estimates. Costs between these project phases will be administratively adjusted based on actual cost of each phase, within the total cost of this Agreement, without formal supplemental Agreement, in so far as the total project agreement is not exceeded.

4.3 It is understood by the Sponsor and the Department that the funding participation stipulated herein may be altered due to bid prices, actual construction supervision costs and non-participating costs incurred during construction. The Sponsor will be responsible for payment of any estimated local funding prior to advertising the project for bid. Upon final acceptance of this project, the total project cost will be determined, and the final amount of local funds (if any) will be determined by the Department's Comptroller per the terms of this Agreement. A refund will then be made by the Department to the Sponsor or additional funding will be requested. The Sponsor agrees to make arrangements for payment of any Department invoice within 45 days of receipt.

SECTION 5: CONSTRUCTION RESPONSIBILITIES

5.1 The Sponsor agrees to comply with all applicable laws and regulations necessary to meet the Oklahoma Department of Environmental Quality (ODEQ) requirements for pollution prevention including discharges from storm water runoff during the planning and design of this project. Further, the Sponsor agrees and stipulates as stated in the ODEQ's *General Permit OKR10*, dated September 13, 2017 or latest revision, to secure a storm water permit with the ODEQ for utility relocations, when required. It is also agreed that the storm water management plan for the project previously described in the document includes project plans and specifications, required schedules for accomplishing the temporary and permanent erosion control work, the site specific storm water pollution prevention plan and the appropriate location map contained in the utility relocation plans.

5.2 The Sponsor's responsibility for environmental cleanup will be a continuing responsibility to remediate any and all known and unknown environmental damage throughout the duration of this agreement with the Department in compliance with State and federal regulations.

5.3 The roadway improvements and all devices specified herein shall not be altered, removed, or cease to be operative without mutual written consent of the Department and the Sponsor.

5.4 Upon approval of this agreement and the plans, specifications, and estimates by the Sponsor, the Department, and the Federal Highway Administration (if applicable), the Department will advertise and let the construction contract for this project in the usual and customary legal manner. It is agreed that the projects herein contemplated are proposed to be financed as previously described, and that this Agreement, all plans, specifications, estimate of costs, acceptance of work, payments, and procedure in general hereunder are subject in all things at all times to all local, state and federal laws, regulations, orders, approvals as may be applicable hereto.

5.5 The Department shall provide a copy of the executed construction contract to the Sponsor, upon receipt of a written request.

5.6 The Department will notify the Sponsor of pre-bid dates, bid opening dates, and Transportation Commission award dates in writing upon receipt of a written request.

5.7 The Sponsor agrees that prior to the Department's advertising of the project for bids (as to that part of the project lying within the present corporate limits) it will:

- Grant to the Department and its contractors, the right-of-entry to all existing streets, alleys, and Sponsor owned property when required, and other rights-of-way shown on said plans.

- Remove at its own expense, or cause the removal of, all encroachments on existing streets as shown on said plans, including all signs, buildings, porches, awnings, porticos, fences, gasoline pumps and islands, and any other such private installations.

- Prohibit parking on that portion of the project within the corporate limits of the Sponsor, except as may be indicated in the plans or hereafter approved by agreement with the Department. The Sponsor further agrees not to install, or permit to be installed, any signs, signals or markings not in conformance with the standards approved by the Federal Highway Administration and Manual on Uniform Traffic Control Devices (MUTCD).

- Comply with the Department's standards for construction of driveway entrances from private property to the highway, in accordance with the Department's manual entitled "Policy on Driveway Regulation for Oklahoma Highways", Rev. 5/96, 69 O.S. (2001) § 1210.

- Maintain all right-of-way acquired for the construction of this project, as shown on said plans, in a manner consistent with applicable statutes, codes, ordinances and regulations of the Department and the State of Oklahoma.

- Have the authority pursuant to 69 O.S. 2001 § 1001 and 69 O.S. 2001 § 1004 to sell any lands, or interest therein, which were acquired for highway purposes as long as such sale is conducted in accordance with the above cited statutes. Prior written approval by the Chief, Right-of-Way Division for the Department shall be required before any sale is made.

5.8 The Sponsor further agrees and warrants to the Department that, subsequent to the construction of said project, the Sponsor will:

1) Erect, maintain and operate traffic control devices, including signals, signs and pavement markings only in accordance with 47 O.S. 2011 §§ 15-104- 15-106, and subject to agreement of the Department:

   a) In the event that any traffic signal installed hereunder is no longer needed for the purposes designated herein, then the traffic signal installed hereunder shall not be moved by the Sponsor to any other point other than that which is approved by the Department prior to such removal.

   b) In the event there is no mutually agreed location for the reinstallation, the Sponsor will assume complete ownership of the equipment following removal, if the installation is ten (10) years old or older. If the installation is less than ten (10) years old and:

      1) In the event the Sponsor desires total ownership of the equipment, the Sponsor shall reimburse the Department the original federal funding percentage share for the original equipment cost only, amortized for a ten(10) year service life, interest ignored, and assuming straight line depreciation.

      2) In the event the Sponsor does not desire total ownership of the equipment, the Sponsor shall sell the equipment at public auction to the highest bidder. The Sponsor shall reimburse the Department the original federal funding percentage share of the proceeds of such sale.

2) Subject to agreement with the Department, regulate and control traffic on said project, including but not limited to, the speed of vehicles, parking, stopping and turns only in accordance with 47 O.S. 2011 §§ 15-104- 15-106, and to make no changes in the provisions thereof without the approval of the Department. It shall be the responsibility of the Sponsor to notify the Department of any changes necessary to ensure safety to the traveling public.

3) Maintain all drainage systems and facilities constructed, installed, modified or repaired in conjunction with this project or as may be otherwise necessary to

ensure proper drainage for road surfaces constructed under the terms of this agreement.

4) Maintain all curbs and driveways abutting road surfaces constructed under the terms of this Agreement and all sidewalks adjacent thereto.

5) Maintain all right-of-way areas adjacent to road surfaces, including erosion control and periodic mowing of vegetation, in a manner consistent with applicable codes, ordinances and regulations.

6) For any portion of the project encompassed under this Agreement that is part of the State Highway System, the Sponsor shall maintain all that part of said project within the corporate limits of the Sponsor between the gutter lines and the right-of-way lines, and if no gutter exists, between the shoulder lines and the right-of-way lines, including storm sewers, all underground facilities, curbs and mowing, all in accordance with 69 O.S. Supp. 1994 §901 and all other applicable law.

7) On limited access highways where county roads or city streets extend over or under the highway or public roads are constructed on state rights-of-way but there is no immediate ingress and egress from the highway, responsibility shall be as follows:

   a. The public roads as defined in OAC 730:35-1-2 shall be maintained by the city or county and shall be included in their roadway mileage inventory.

   b. Where county roads or city streets extend over the highway, the roadway, approaches and bridge surfaces, including the deck, shall be maintained by the city or county. The approach guardrail, bridge structure, and highest clearance posting on the structure shall be maintained by the Department.

   c. Where county roads or city streets extend under the highway, the roadway approaches and advance signing shall be maintained by the city or county. The Department shall maintain the approach guardrail, bridge structure and surface, and the height clearance posting on the structure.

5.9 The Sponsor further agrees and warrants to the Department concerning any sign and highway facility lighting included as part of this project:

1) The Sponsor will, upon notice from the Department Engineer, provide at its own expense all required electrical energy necessary for all preliminary and operational tests of the highway lighting facilities.

2) Upon completion of the construction of said project, the Sponsor will be responsible for the maintenance and cost of operation of these highway lighting facilities, including all appurtenances thereto and including the sign lighting facilities.

3) It is specifically understood and agreed that the highway lighting and sign lighting facilities specified hereunder shall be continuously operated during the hours of darkness, between sunset and sunrise, and shall not be altered, removed or be allowed to cease operation without the mutual written consent of the Department and the Sponsor.

4) The Sponsor agrees to provide, on a periodic schedule, an inspection, cleaning and re-lamping maintenance program to assure the maximum efficiency of the highway lighting facilities.

5) In the event that the highway lighting facilities installed hereunder are no longer needed for the purposes designated herein, then the highway lighting facilities installed hereunder shall not be moved by the Sponsor to any point other than which is approved by the Department prior to such removal.

6) In the event there is no mutually agreed location for reinstallation, the Sponsor will assume complete ownership of the equipment following removal if the installation is twenty (20) years old or older. If the installation is less than twenty years old and:

   a) In the event the Sponsor desires total ownership of the equipment, the Sponsor shall reimburse the Department the original federal funding percentage share of the original equipment costs only, amortized for a twenty (20) year service life, interest ignored, and assuming straight line depreciation.

   b) In the event the Sponsor does not desire total ownership of the equipment, the Sponsor shall sell the equipment at public auction to the highest bidder. The Sponsor shall reimburse the Department the original federal funding percentage share of the proceeds of such sale.

5.10 The Department will appoint competent supervision and inspection of the construction work performed by the construction contractor and will provide such engineering, inspection and testing services as may be required to ensure that the construction of the project is accomplished in accordance with the approved Plans, Specifications and Estimates. The Department reserves the right to make such changes in said plans as may be necessary for the proper construction of said project.

1) The Sponsor agrees to provide such competent supervision as the Sponsor deems necessary during times that the work is in progress to ensure the completion of the project to the Sponsor's satisfaction and the Sponsor's representatives and the Department's representatives will cooperate fully to the end of obtaining work strictly in accordance with the plans and specifications.

2) The Sponsor will make ample provisions annually for the proper maintenance of said project, including the provision of competent personnel and adequate equipment, specifically, to provide all required maintenance of the project during the critical period immediately following construction and to keep the facility in good and safe condition for the benefit of the traveling public.

3) The Sponsor warrants to the Department that it will periodically review the adequacy of the aforesaid project to ensure the safety of the traveling public and should the Sponsor determine that further modifications or improvements be required, the Sponsor shall take such actions as are necessary to make such modifications or improvement. When operation modifications are required which in the opinion of the Department exceed the capability of the Sponsor's staff, the Sponsor agrees to retain, at the sole expense of the Sponsor, competent personnel for the purpose of bringing the improvement up to the proper standard of operation.

4) The Sponsor warrants and agrees that upon completion of the aforesaid project, the Sponsor assumes any and all financial obligations for the operation, use, and maintenance of the aforesaid project.

SECTION 6: NON-DISCRIMINATION CLAUSE

1. During the performance of this agreement, the Sponsor, for itself, its assignees and successors in interest, agrees as follows:

1) **<u>Compliance with Regulations:</u>**
The Sponsor shall comply with the regulations relative to nondiscrimination in federally-assisted programs of the Department of Transportation, Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time

(hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this agreement.

2) **Nondiscrimination:**
The Sponsor, with regard to the work performed by it during the agreement, shall not discriminate on the grounds of race, color, sex, age, national origin, disability/handicap, or income status, in the selection and retention of contractors or subcontractors, including procurements of materials and leases of equipment. The Sponsor shall not participate either directly or indirectly, in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in appendix B of the Regulations.

3) **Solicitations for Subcontracts, Including Procurement of Materials and Equipment:**
In all solicitations, either by competitive bidding or negotiation, made by the Sponsor for work to be performed under a contract or subcontract, including procurements of materials or leases of equipment, each potential contractor or subcontractor or supplier shall be notified by the Sponsor of the Sponsor's obligations under this agreement and the Regulations relative to nondiscrimination on the grounds of race, color, sex, age, national origin, disability/handicap, or income status.

4) **Information and Reports:**
The Sponsor shall provide all information and reports required by the Regulations, or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information and its facilities as may be determined by the State Department of Transportation or the Federal Highway Administration to be pertinent to ascertain compliance with such Regulations or directives. Where any information required of a Sponsor is in the exclusive possession of another who fails or refuses to furnish this information, the Sponsor shall so certify to the State Department of Transportation, or the Federal Highway Administration, as appropriate, and shall set forth what efforts it has made to obtain the information.

5) **Sanctions for Noncompliance:**
In the event of the Sponsor's noncompliance with the nondiscrimination provisions of this agreement, the State Department of Transportation shall impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including but not limited to:

a. Withholding of payments to the Sponsor under the agreement until the Sponsor complies and/or
b. Cancellation, termination, or suspension of the agreement in whole or in part.

6) **Incorporation of Provisions:**
The Sponsor shall include the provisions of sub paragraphs 1) through 5) in every contract or subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The Sponsor shall take such action with respect to any contract or subcontract or procurement as the State Department of Transportation or the Federal Highway Administration may direct as a means of enforcing such provisions, including sanctions for noncompliance provided, however, that in the event a Sponsor becomes involved in, or is threatened with, litigation by a subcontractor or supplier as a result of such direction, the Sponsor may request the State Department of Transportation to enter into such litigation to protect the interests of the State; and, in addition, the Sponsor may request the United States to enter into such litigation to protect the interests of the United States.

SECTION 7: TERMINATION

7.1 This Agreement may be terminated by any of the following conditions:

a) By mutual agreement and consent, in writing of both parties.

b) By the Department by written notice to the Sponsor as a consequence of failure by the Sponsor to perform the services set forth herein in a satisfactory manner.

c) By either party, upon the failure of the other party to fulfill its obligations as set forth herein.

d) By the Department for reasons of its own and not subject to the mutual consent of the Sponsor upon five (5) days written notice to the Sponsor.

e) By satisfactory completion of all services and obligations described herein.

7.2 The termination of this Agreement shall extinguish all rights, duties, obligations and liabilities of the Department and the Sponsor under this agreement. If the potential termination of this Agreement is due to the failure of either the Department or the Sponsor to fulfill their obligation as set forth herein, the non-breaching party will notify the party alleged to be in breach that possible breach of agreement has occurred. The party alleged to be in breach should make a good faith effort to remedy that breach as outlined by non-breaching party within a period mutually agreed by each party.

SECTION 8: GOVERNING LAW AND VENUE

8.1 Any claims, disputes or litigation relating to the solicitation, execution, interpretation, performance, or enforcement of this Agreement shall be governed by the laws of the State of Oklahoma and the applicable rules, regulations, policies and procedures of the Oklahoma Transportation Commission. Venue for any action, claim, dispute or litigation, mediation or arbitration shall be in Oklahoma County, Oklahoma.

SECTION 9: DISPUTE RESOLUTION

9.1 The parties hereto have entered into this agreement in the State of Oklahoma and the laws of the State of Oklahoma shall apply. The parties agree to bargain in good faith in direct negotiation to achieve resolutions of any dispute and, if such efforts are unsuccessful, to retain a neutral mediation service to mediate the dispute prior to the filing of any court action. Mediation shall be conducted in the Oklahoma City area and the costs of such mediation shall be borne equally by the parties. If mediation is not successful, venue for any action brought to enforce the terms of this agreement shall be in Oklahoma County, State of Oklahoma. Each party shall bear any cost and attorney fees incurred by the party in such litigation.

SECTION 10: PRIOR UNDERSTANDINGS

10.1 This agreement incorporates and reduces to writing all prior understandings, promises, agreements, commitments, covenants or conditions and constitutes the full and complete understanding and contractual relationship of the parties.

SECTION 11: AMENDMENTS OR MODIFICATIONS OF AGREEMENT

11.1 No changes, revisions, amendments or alterations in the manner, scope of type of work or compensation to be paid by the DEPARTMENT shall be effective unless reduced to writing and executed by the parties with the same formalities as are observed in the execution of this Agreement.

SECTION 12: RECORDS

12.1 The Sponsor is to maintain all books, documents, papers, accounting records and other evidence pertaining to costs incurred and to make such materials available at its respective offices at all reasonable times, during the agreement period and for three (3) years from the date of final payment under the agreement for inspection by the DEPARTMENT and the State Auditor and Inspector, and copies thereof shall be furnished to the DEPARTMENT, if requested.

SECTION 13: HEADINGS

13.1 Article headings used in this Agreement are inserted for convenience of reference only and shall not be deemed a part of this agreement for any purpose.

SECTION 14: BINDING EFFECTS

14.1 This Agreement shall be binding upon and inure to the benefit of the ODOT and the Sponsor and shall be binding upon their successors and assigns subject to the limitations of Oklahoma law.

SECTION 15: SEVERABILITY

15.1 If any provision, clause or paragraph of this Agreement or any document incorporated by reference shall be determined invalid by a court of competent jurisdiction, such determination shall not affect the other provisions, clauses or paragraphs of this Agreement which are not affected by the determination. The provisions, clauses or paragraphs of this Agreement and any documents incorporated by reference are declared severable.

SECTION 16: EFFECTIVE DATE

16.1 This Agreement shall become effective on the date of execution by the Department's Director or his designee.

IN WITNESS WHEREOF, the Director of the Department of Transportation, pursuant to authority vested in him by the State Transportation Commission, has hereunto subscribed his name as Director of the Department of Transportation and the Sponsor has executed same pursuant to authority prescribed by law for the Sponsor.

The Sponsor, _____________________ on this _____ of ____________________, 20____, and the Department on the _____ day of ____________________, 20____.

THE CITY OF GLENPOOL

APPROVED AS TO FORM
AND LEGALITY

By ________________________________
City of Glenpool Attorney

By ________________________________
Mayor

By ________________________________
Attest: City of Glenpool Clerk

(SEAL): Approved – THE CITY OF GLENPOOL

STATE OF OKLAHOMA
DEPARTMENT OF TRANSPORTATION

Recommended for Approval

____
Local Government Division Manager

____
Director of Capital Programs

APPROVED AS TO FORM
AND LEGALITY

____
General Counsel

APPROVED

____
Deputy Director

OKLAHOMA DEPARTMENT OF TRANSPORTATION

INVOICE

Make check PAYABLE, and MAIL TO:

Oklahoma Department of Transportation
Comptroller Division
200 N.E. 21st Street
Oklahoma City, Oklahoma 73105-3204

To: City of Glenpool

Department Invoice No 3473904-02
11/10/2021

Project Type	Div	County	JP No	Project No.	Work Type	Description
INCOG	8	TULSA	3473904	J3-4739(004)IG	PLANNING STUDY	BIXBY: SH-67 AND US-75 CORRIDOR & TRAFFIC & ACCESSIBILITY STUDY

Construction JP# 3473904

Description – Explanation of Charge	Total	INCOG	Bixby	Glenpool
Due Date: Upon Receipt				
Sponsor Match for Corridor Study	$233,051.00	$186,440.80	$23,305.10	$23,305.10
Accounting Use Only		**Invoice Total**		**$23,305.10**

Distribution:

City of Glenpool
Remit with Payment
Division Project File
Comptroller Division

STATE OF OKLAHOMA
DEPARTMENT OF TRANSPORTATION
PROJECT MAINTENANCE, FINANCING, AND RIGHT-OF-WAY AGREEMENT

BIXBY: SH-67 AND US-75 CORRIDOR & TRAFFIC & ACCESSIBILITY STUDY

Project No.: J3-4739(004)IG

State Job No.: 34739(04)

This Agreement, made the day and year last written below, by and between the City of **Glenpool**, hereinafter referred to as the Sponsor, and the Department of Transportation of the State of Oklahoma, hereinafter referred to as the Department, for the following intents and purposes and subject to the following terms and conditions, to wit:

WITNESSETH

WHEREAS, The Sponsor requested that certain street improvements be approved by the Oklahoma Transportation Commission, as were previously programmed by the Sponsor and described as follows:

Project Type	Div.	County	JP No	Project No.	Work Type	Description
INCOG	08	Tulsa	34739(04)	J3-4739(004) IG	Planning Study	BIXBY: SH-67 AND US-75 CORRIDOR & TRAFFIC & ACCESSIBILITY STUDY

WHEREAS, the Department is charged under the laws of the State of Oklahoma with construction and maintenance of State Highways; and,

WHEREAS, the Department is, by terms of agreements with the Federal Highway Administration, responsible for the management and construction of certain federally funded projects within the corporate limits of cities within the State of Oklahoma; and,

WHEREAS, the Sponsor has been identified as the beneficiary and sub-recipient of such federally funded project; and,

WHEREAS, receipt of the benefits of this project will require that the Sponsor assume certain financial responsibilities; and,

WHEREAS, the Sponsor is a municipal corporation created and existing under the constitution and laws of the State of Oklahoma; and

WHEREAS, the laws and constitution of the State of Oklahoma impose financial restrictions on the Sponsor and its ability to ensure financial obligations; and,

WHEREAS, the Parties hereto recognize those financial limitations and agree that the financial obligations assumed by the Sponsor, by the terms of this Agreement, are enforceable only to the extent as may be allowed by law or as may be determined by a court of competent jurisdiction; and,

WHEREAS, it is understood that, by virtue of the Article 10, Section 26 of the Oklahoma Constitution, the payment of Sponsor funds in the future will be limited to appropriations and available funds in the then current Sponsor fiscal year.

NOW, THEREFORE: the Department and the Sponsor, in consideration of the mutual covenants and stipulations as set forth herein, do mutually promise and agree as follows:

SECTION 1: PROJECT AGREEMENT

1.1 If applicable, the Department will recommend approval of the project by the Federal Highway Administration.

1.2 The Sponsor agrees to comply with Title VI of the Civil Rights Act of 1964, 78 Stat. § 252, 42 U.S.C. § 2000d et seq., and all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Part 21 - "Nondiscrimination in federally assisted programs of the Department of Transportation - effectuation of Title VI of the Civil Rights Act 1964".

1.3 The DEPARTMENT and SPONSOR mutually recognize that each party is a governmental entity subject to the provisions of the Governmental Tort Claims Act (51 O.S. § 151 et seq.). The DEPARTMENT and SPONSOR hereby mutually agree that each is and may be held severally liable for any and all claims, demands, and suits in law or equity, of any nature whatsoever, paying for damages or otherwise, arising from any negligent act or omission of any of their respective employees, agents or contractors which may occur during the prosecution or performance of this Agreement to the extent provided in the Governmental Tort Claims Act. Each party agrees to severally bear all costs of investigation and defense of claims arising under the Governmental Tort Claims Act and any judgments which may be rendered in such cause to the limits provided by law. Nothing in this section shall be interpreted or construed to waive any legal defense which may be available to a party or any exemption, limitation or exception which may be provided by the Governmental Tort Claims Act.

1.4 The Sponsor understands that should it fail to fulfill its responsibilities under this Agreement, such a failure will disqualify the Sponsor from future Federal-aid funding participation on any proposed project. Federal-aid funds are to be withheld until such a time as an engineering staff, satisfactory to the Department has been properly established and functioning, the deficiencies in regulations have been corrected or the improvements to be constructed under this Agreement are brought to a satisfactory condition of maintenance.

SECTION 2: ENGINEERING RESPONSIBILITIES

2.1 The Sponsor shall provide professional engineering services for the development of the Plans, Specifications and Estimates (PS&E) for this project. Design engineering for this project will be performed under the supervision of the Sponsor. Sponsor warrants to the Department that they will review the plans and will certify that the plans are acceptable to the Sponsor and are in full compliance with current standards and specifications.

2.2 Progress payments will be made to the consultant by the DEPARTMENT upon receipt of a properly executed claim form, approved by the SPONSOR, accompanied by suitable evidence of the completion of the work claimed, as detailed in the engineering contract.

2.3 The SPONSOR agrees to hold the Federal Government and the DEPARTMENT harmless from, and shall process and defend at its own expense, all claims, demands, or suits, whether at law or equity brought against the SPONSOR, the DEPARTMENT, or Federal Government, arising from the SPONSOR's execution, performance, or failure to perform any of the provisions of this Agreement, or arising by reason of the participation of the DEPARTMENT or Federal Government in the project, provided nothing herein shall require the SPONSOR to reimburse the DEPARTMENT or Federal Government for damages arising out of bodily injury to persons or damage to property caused by or resulting from the sole negligence of the Federal Government or the DEPARTMENT.

2.4 When any alleged act, omission, negligence, or misconduct may be subject to the limitations, exemptions, or defenses which may be raised under the Governmental Tort Claims Act, 51 0.S. Sec. 151, et seq., all such limitations, exemptions, and defenses shall be available to and may be asserted by the SPONSOR. No liability shall attach to the DEPARTMENT or Federal Government except as expressly provided herein.

2.5 The Sponsor agrees to the location of the subject project and agrees to adopt the final plans for said project as the official plans of the Sponsor for the streets, boulevards, arterial highways and/or other improvements contained therein; and further, the Sponsor affirmatively states that it has or shall fully and completely examine the plans and shall hereby warrant to the Department, the Sponsor's complete satisfaction with these plans and the fitness of the plans to construct aforesaid project.

2.6 The Sponsor certifies that the project design plans shall comply, and the project when completed will comply, with the requirements of the Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. §§ 12101 – 12213), 49 CFR Parts 27, 37 and 38 and 28 CFR parts 35 and 36. The Sponsor shall be exclusively responsible for integrated ADA compliance planning for all Sponsor streets, sidewalks and other facilities provided for public administration, use and accommodation, which is required of recipients and sub-recipients by 49 CFR § 27.11. State highways continued through corporate limits of the Sponsor shall be included in the Sponsor's comprehensive compliance plans.

2.7 To the extent permitted by law, all data prepared under this Agreement shall be made available to the Department without restriction or limitation on their further use, with exception of any documents or information that would be considered attorney/client privileged by the Sponsor.

2.8 The Department will conduct the environmental studies and prepare the National Environmental Protection Act documents as required for federally funded projects.

2.9 The Department will forward the environmental documents to FHWA for approval if applicable.

SECTION 3: LAND ACQUISITION AND UTILITY RELOCATION

3.1 The Sponsor warrants to the Department that, they have or will acquire all land, property, or rights-of-way needed for complete implementation of said project, free and clear of all obstructions and encumbrances and in full accordance with the Department's guidelines for Right-of-Way Acquisition on Federal-Aid Projects, the Uniform Relocation Act, the National Environmental Protection Act and all other applicable local, state and federal regulations.

3.2 The Sponsor shall be responsible for ensuring all proper tax documentation is filed and issued to recipients of funds paid on behalf of the Sponsor for Right-of-Way acquisition for this project.

3.3 The Sponsor warrants to the Department that it is knowledgeable of and will comply with the provisions of 42 U.S.C.A., Section 4601-4655 and 23 U.S.C.A., Section 323 (as amended) and 49 C.F.R. Part 24 in the acquisition of all right-of-way and the relocation of any displacees.

3.4 The Sponsor shall remove, at its own expense, or cause the removal of, all encroachments on existing streets as shown on said plans, including all buildings, porches, fences, gasoline pumps, islands, and tanks, and any other such private installations and shall further remove or remediate any existing environmental contamination of soil and water from any source, known or unknown.

3.5 If the acquisition of right-of-way for this project causes the displacement of any person, business or non-profit organization, the Sponsor warrants it will provide and be responsible for the Relocation Assistance Program and all costs associated with the Relocation Assistance Program. The Department, upon request, will provide a list of service providers who have been prequalified to administer the Relocation Assistance Program. The Sponsor agrees to employ a service provider from the prequalified list provided by the Department. Prior to any relocation assistance payments to the Sponsor, all files with parcels requiring relocation assistance shall be submitted to the Department for audit and compliance review. The Sponsor shall notify the Department within seven (7) days of the date of an offer to acquire being provided to a property owner(s) on any parcel which will require relocation assistance. Written notifications regarding service providers, in-house personnel, appeals, offers to acquire or other related correspondence shall be properly addressed and remitted as follows:

Oklahoma Department of Transportation
Operations Division
200 N.E. 21st Street
Oklahoma City, Oklahoma 73105-3204

3.6 The Sponsor warrants that any procurement, using federal funds, of property, goods or professional and personal services required for this project will be acquired by the Sponsor in compliance with the federal procurement Regulations at 40 USC 1101-1104 (Brooks Act) and the Regulations for Administration of Engineering and Design Related Service Contracts at 23 C.F.R. Part 172, as well as provisions of State purchasing laws applicable to the Sponsor.

3.7 The Sponsor will certify to the Department prior to establishing a letting date that all existing utility facilities (if any) have been properly adjusted in full accordance with the Department's Right-of-Way and Utilities Division policies and procedures to accommodate the construction of said project; and will be solely responsible for payment of any and all contractor expenses, claims, suits and/or judgments directly resultant from any actual utility relocation delays.

3.8 The Sponsor shall have the authority pursuant to 69 O.S. § 1001 and 69 O.S. § 1004 to sell any lands, or interest therein, which were acquired for highway purposes as long as such sale is conducted in accordance with the above cited statutes.

3.9 The Sponsor agrees that if any property acquired utilizing Federal funding is disposed of or is no longer used in the public interest the Sponsor shall reimburse the Department at the current fair market value.

3.10 The Sponsor agrees to;

- Transmit copies of the instruments, including all deeds and easements, to the Department prior to the advertisement of bids for construction.

- Comply with the provisions of 42 U.S.C.A. § 4601-4655 and 23 U.S.C.A. § 323 (as amended) and, further comply with 49 C.F.R. Part 24 in the acquisition of all necessary right-of-way and relocation of all displacees.

- Convey title to the State of Oklahoma on all tracts of land acquired in the name of the Sponsor if the project is located on the State Highway System.

SECTION 4: FUNDING SUMMARY

4.1 The Department and the Sponsor agree that the project will be financed at a ***not-to-exceed***, INCOG STBG total estimated cost of **$186,440.80**, as described below:

FUNDING SOURCE =>			INCOG STBG		BIXBY		GLENPOOL	
STATE JOB PIECE NO.	**DESCRIPTION**	**TOTAL *ESTIMATED* COST**	**SHARE (%)**	**AMOUNT**	**SHARE (%)**	**AMOUNT**	**SHARE (%)**	**AMOUNT**
34739(04)	Design -	$233,051	80% capped at	$186,440.80	10%	$23,305.10	10%	$23,305.10
34739(06)	Right-of-Way -							
34739(07)	Utilities -							
34739(04)	Construction - (With 6% Inspection)							
Total		**$233,051**	**Total=>**	**$186,440.80**	**Total=>**	**$23,305.10**	**Total=>**	**$23,305.10**

4.2 Furthermore, the Department and the Sponsor agree that actual INCOG STBG costs incurred by project phase **JP 34739(04)** may exceed initial estimates. Costs between these project phases will be administratively adjusted based on actual cost of each phase, within the total cost of this Agreement, without formal supplemental Agreement, in so far as the total project agreement is not exceeded.

4.3 It is understood by the Sponsor and the Department that the funding participation stipulated herein may be altered due to bid prices, actual construction supervision costs and non-participating costs incurred during construction. The Sponsor will be responsible for payment of any estimated local funding prior to advertising the project for bid. Upon final acceptance of this project, the total project cost will be determined, and the final amount of local funds (if any) will be determined by the Department's Comptroller per the terms of this Agreement. A refund will then be made by the Department to the Sponsor or additional funding will be requested. The Sponsor agrees to make arrangements for payment of any Department invoice within 45 days of receipt.

SECTION 5: CONSTRUCTION RESPONSIBILITIES

5.1 The Sponsor agrees to comply with all applicable laws and regulations necessary to meet the Oklahoma Department of Environmental Quality (ODEQ) requirements for pollution prevention including discharges from storm water runoff during the planning and design of this project. Further, the Sponsor agrees and stipulates as stated in the ODEQ's *General Permit OKR10*, dated September 13, 2017 or latest revision, to secure a storm water permit with the ODEQ for utility relocations, when required. It is also agreed that the storm water management plan for the project previously described in the document includes project plans and specifications, required schedules for accomplishing the temporary and permanent erosion control work, the site specific storm water pollution prevention plan and the appropriate location map contained in the utility relocation plans.

5.2 The Sponsor's responsibility for environmental cleanup will be a continuing responsibility to remediate any and all known and unknown environmental damage throughout the duration of this agreement with the Department in compliance with State and federal regulations.

5.3 The roadway improvements and all devices specified herein shall not be altered, removed, or cease to be operative without mutual written consent of the Department and the Sponsor.

5.4 Upon approval of this agreement and the plans, specifications, and estimates by the Sponsor, the Department, and the Federal Highway Administration (if applicable), the Department will advertise and let the construction contract for this project in the usual and customary legal manner. It is agreed that the projects herein contemplated are proposed to be financed as previously described, and that this Agreement, all plans, specifications, estimate of costs, acceptance of work, payments, and procedure in general hereunder are subject in all things at all times to all local, state and federal laws, regulations, orders, approvals as may be applicable hereto.

5.5 The Department shall provide a copy of the executed construction contract to the Sponsor, upon receipt of a written request.

5.6 The Department will notify the Sponsor of pre-bid dates, bid opening dates, and Transportation Commission award dates in writing upon receipt of a written request.

5.7 The Sponsor agrees that prior to the Department's advertising of the project for bids (as to that part of the project lying within the present corporate limits) it will:

- Grant to the Department and its contractors, the right-of-entry to all existing streets, alleys, and Sponsor owned property when required, and other rights-of-way shown on said plans.

- Remove at its own expense, or cause the removal of, all encroachments on existing streets as shown on said plans, including all signs, buildings, porches, awnings, porticos, fences, gasoline pumps and islands, and any other such private installations.

- Prohibit parking on that portion of the project within the corporate limits of the Sponsor, except as may be indicated in the plans or hereafter approved by agreement with the Department. The Sponsor further agrees not to install, or permit to be installed, any signs, signals or markings not in conformance with the standards approved by the Federal Highway Administration and Manual on Uniform Traffic Control Devices (MUTCD).

- Comply with the Department's standards for construction of driveway entrances from private property to the highway, in accordance with the Department's manual entitled "Policy on Driveway Regulation for Oklahoma Highways", Rev. 5/96, 69 O.S. (2001) § 1210.

- Maintain all right-of-way acquired for the construction of this project, as shown on said plans, in a manner consistent with applicable statutes, codes, ordinances and regulations of the Department and the State of Oklahoma.

- Have the authority pursuant to 69 O.S. 2001 § 1001 and 69 O.S. 2001 § 1004 to sell any lands, or interest therein, which were acquired for highway purposes as long as such sale is conducted in accordance with the above cited statutes. Prior written approval by the Chief, Right-of-Way Division for the Department shall be required before any sale is made.

5.8 The Sponsor further agrees and warrants to the Department that, subsequent to the construction of said project, the Sponsor will:

1) Erect, maintain and operate traffic control devices, including signals, signs and pavement markings only in accordance with 47 O.S. 2011 §§ 15-104- 15-106, and subject to agreement of the Department:

    a) In the event that any traffic signal installed hereunder is no longer needed for the purposes designated herein, then the traffic signal installed hereunder shall not be moved by the Sponsor to any other point other than that which is approved by the Department prior to such removal.

    b) In the event there is no mutually agreed location for the reinstallation, the Sponsor will assume complete ownership of the equipment following removal, if the installation is ten (10) years old or older. If the installation is less than ten (10) years old and:

        1) In the event the Sponsor desires total ownership of the equipment, the Sponsor shall reimburse the Department the original federal funding percentage share for the original equipment cost only, amortized for a ten(10) year service life, interest ignored, and assuming straight line depreciation.

        2) In the event the Sponsor does not desire total ownership of the equipment, the Sponsor shall sell the equipment at public auction to the highest bidder. The Sponsor shall reimburse the Department the original federal funding percentage share of the proceeds of such sale.

2) Subject to agreement with the Department, regulate and control traffic on said project, including but not limited to, the speed of vehicles, parking, stopping and turns only in accordance with 47 O.S. 2011 §§ 15-104- 15-106, and to make no changes in the provisions thereof without the approval of the Department. It shall be the responsibility of the Sponsor to notify the Department of any changes necessary to ensure safety to the traveling public.

3) Maintain all drainage systems and facilities constructed, installed, modified or repaired in conjunction with this project or as may be otherwise necessary to

ensure proper drainage for road surfaces constructed under the terms of this agreement.

4) Maintain all curbs and driveways abutting road surfaces constructed under the terms of this Agreement and all sidewalks adjacent thereto.

5) Maintain all right-of-way areas adjacent to road surfaces, including erosion control and periodic mowing of vegetation, in a manner consistent with applicable codes, ordinances and regulations.

6) For any portion of the project encompassed under this Agreement that is part of the State Highway System, the Sponsor shall maintain all that part of said project within the corporate limits of the Sponsor between the gutter lines and the right-of-way lines, and if no gutter exists, between the shoulder lines and the right-of-way lines, including storm sewers, all underground facilities, curbs and mowing, all in accordance with 69 O.S. Supp. 1994 §901 and all other applicable law.

7) On limited access highways where county roads or city streets extend over or under the highway or public roads are constructed on state rights-of-way but there is no immediate ingress and egress from the highway, responsibility shall be as follows:

   a. The public roads as defined in OAC 730:35-1-2 shall be maintained by the city or county and shall be included in their roadway mileage inventory.

   b. Where county roads or city streets extend over the highway, the roadway, approaches and bridge surfaces, including the deck, shall be maintained by the city or county. The approach guardrail, bridge structure, and highest clearance posting on the structure shall be maintained by the Department.

   c. Where county roads or city streets extend under the highway, the roadway approaches and advance signing shall be maintained by the city or county. The Department shall maintain the approach guardrail, bridge structure and surface, and the height clearance posting on the structure.

5.9 The Sponsor further agrees and warrants to the Department concerning any sign and highway facility lighting included as part of this project:

1) The Sponsor will, upon notice from the Department Engineer, provide at its own expense all required electrical energy necessary for all preliminary and operational tests of the highway lighting facilities.

2) Upon completion of the construction of said project, the Sponsor will be responsible for the maintenance and cost of operation of these highway lighting facilities, including all appurtenances thereto and including the sign lighting facilities.

3) It is specifically understood and agreed that the highway lighting and sign lighting facilities specified hereunder shall be continuously operated during the hours of darkness, between sunset and sunrise, and shall not be altered, removed or be allowed to cease operation without the mutual written consent of the Department and the Sponsor.

4) The Sponsor agrees to provide, on a periodic schedule, an inspection, cleaning and re-lamping maintenance program to assure the maximum efficiency of the highway lighting facilities.

5) In the event that the highway lighting facilities installed hereunder are no longer needed for the purposes designated herein, then the highway lighting facilities installed hereunder shall not be moved by the Sponsor to any point other than which is approved by the Department prior to such removal.

6) In the event there is no mutually agreed location for reinstallation, the Sponsor will assume complete ownership of the equipment following removal if the installation is twenty (20) years old or older. If the installation is less than twenty years old and:

    a) In the event the Sponsor desires total ownership of the equipment, the Sponsor shall reimburse the Department the original federal funding percentage share of the original equipment costs only, amortized for a twenty (20) year service life, interest ignored, and assuming straight line depreciation.

    b) In the event the Sponsor does not desire total ownership of the equipment, the Sponsor shall sell the equipment at public auction to the highest bidder. The Sponsor shall reimburse the Department the original federal funding percentage share of the proceeds of such sale.

5.10 The Department will appoint competent supervision and inspection of the construction work performed by the construction contractor and will provide such engineering, inspection and testing services as may be required to ensure that the construction of the project is accomplished in accordance with the approved Plans, Specifications and Estimates. The Department reserves the right to make such changes in said plans as may be necessary for the proper construction of said project.

1) The Sponsor agrees to provide such competent supervision as the Sponsor deems necessary during times that the work is in progress to ensure the completion of the project to the Sponsor's satisfaction and the Sponsor's representatives and the Department's representatives will cooperate fully to the end of obtaining work strictly in accordance with the plans and specifications.

2) The Sponsor will make ample provisions annually for the proper maintenance of said project, including the provision of competent personnel and adequate equipment, specifically, to provide all required maintenance of the project during the critical period immediately following construction and to keep the facility in good and safe condition for the benefit of the traveling public.

3) The Sponsor warrants to the Department that it will periodically review the adequacy of the aforesaid project to ensure the safety of the traveling public and should the Sponsor determine that further modifications or improvements be required, the Sponsor shall take such actions as are necessary to make such modifications or improvement. When operation modifications are required which in the opinion of the Department exceed the capability of the Sponsor's staff, the Sponsor agrees to retain, at the sole expense of the Sponsor, competent personnel for the purpose of bringing the improvement up to the proper standard of operation.

4) The Sponsor warrants and agrees that upon completion of the aforesaid project, the Sponsor assumes any and all financial obligations for the operation, use, and maintenance of the aforesaid project.

SECTION 6: NON-DISCRIMINATION CLAUSE

1. During the performance of this agreement, the Sponsor, for itself, its assignees and successors in interest, agrees as follows:

   1) **<u>Compliance with Regulations:</u>**
   The Sponsor shall comply with the regulations relative to nondiscrimination in federally-assisted programs of the Department of Transportation, Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time

(hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this agreement.

2) **Nondiscrimination:**
The Sponsor, with regard to the work performed by it during the agreement, shall not discriminate on the grounds of race, color, sex, age, national origin, disability/handicap, or income status, in the selection and retention of contractors or subcontractors, including procurements of materials and leases of equipment. The Sponsor shall not participate either directly or indirectly, in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in appendix B of the Regulations.

3) **Solicitations for Subcontracts, Including Procurement of Materials and Equipment:**
In all solicitations, either by competitive bidding or negotiation, made by the Sponsor for work to be performed under a contract or subcontract, including procurements of materials or leases of equipment, each potential contractor or subcontractor or supplier shall be notified by the Sponsor of the Sponsor's obligations under this agreement and the Regulations relative to nondiscrimination on the grounds of race, color, sex, age, national origin, disability/handicap, or income status.

4) **Information and Reports:**
The Sponsor shall provide all information and reports required by the Regulations, or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information and its facilities as may be determined by the State Department of Transportation or the Federal Highway Administration to be pertinent to ascertain compliance with such Regulations or directives. Where any information required of a Sponsor is in the exclusive possession of another who fails or refuses to furnish this information, the Sponsor shall so certify to the State Department of Transportation, or the Federal Highway Administration, as appropriate, and shall set forth what efforts it has made to obtain the information.

5) **Sanctions for Noncompliance:**
In the event of the Sponsor's noncompliance with the nondiscrimination provisions of this agreement, the State Department of Transportation shall impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including but not limited to:

a. Withholding of payments to the Sponsor under the agreement until the Sponsor complies and/or

b. Cancellation, termination, or suspension of the agreement in whole or in part.

6) **<u>Incorporation of Provisions:</u>**
The Sponsor shall include the provisions of sub paragraphs 1) through 5) in every contract or subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The Sponsor shall take such action with respect to any contract or subcontract or procurement as the State Department of Transportation or the Federal Highway Administration may direct as a means of enforcing such provisions, including sanctions for noncompliance provided, however, that in the event a Sponsor becomes involved in, or is threatened with, litigation by a subcontractor or supplier as a result of such direction, the Sponsor may request the State Department of Transportation to enter into such litigation to protect the interests of the State; and, in addition, the Sponsor may request the United States to enter into such litigation to protect the interests of the United States.

SECTION 7: TERMINATION

7.1 This Agreement may be terminated by any of the following conditions:

a) By mutual agreement and consent, in writing of both parties.

b) By the Department by written notice to the Sponsor as a consequence of failure by the Sponsor to perform the services set forth herein in a satisfactory manner.

c) By either party, upon the failure of the other party to fulfill its obligations as set forth herein.

d) By the Department for reasons of its own and not subject to the mutual consent of the Sponsor upon five (5) days written notice to the Sponsor.

e) By satisfactory completion of all services and obligations described herein.

7.2 The termination of this Agreement shall extinguish all rights, duties, obligations and liabilities of the Department and the Sponsor under this agreement. If the potential termination of this Agreement is due to the failure of either the Department or the Sponsor to fulfill their obligation as set forth herein, the non-breaching party will notify the party alleged to be in breach that possible breach of agreement has occurred. The party alleged to be in breach should make a good faith effort to remedy that breach as outlined by non-breaching party within a period mutually agreed by each party.

SECTION 8: GOVERNING LAW AND VENUE

8.1 Any claims, disputes or litigation relating to the solicitation, execution, interpretation, performance, or enforcement of this Agreement shall be governed by the laws of the State of Oklahoma and the applicable rules, regulations, policies and procedures of the Oklahoma Transportation Commission. Venue for any action, claim, dispute or litigation, mediation or arbitration shall be in Oklahoma County, Oklahoma.

SECTION 9: DISPUTE RESOLUTION

9.1 The parties hereto have entered into this agreement in the State of Oklahoma and the laws of the State of Oklahoma shall apply. The parties agree to bargain in good faith in direct negotiation to achieve resolutions of any dispute and, if such efforts are unsuccessful, to retain a neutral mediation service to mediate the dispute prior to the filing of any court action. Mediation shall be conducted in the Oklahoma City area and the costs of such mediation shall be borne equally by the parties. If mediation is not successful, venue for any action brought to enforce the terms of this agreement shall be in Oklahoma County, State of Oklahoma. Each party shall bear any cost and attorney fees incurred by the party in such litigation.

SECTION 10: PRIOR UNDERSTANDINGS

10.1 This agreement incorporates and reduces to writing all prior understandings, promises, agreements, commitments, covenants or conditions and constitutes the full and complete understanding and contractual relationship of the parties.

SECTION 11: AMENDMENTS OR MODIFICATIONS OF AGREEMENT

11.1 No changes, revisions, amendments or alterations in the manner, scope of type of work or compensation to be paid by the DEPARTMENT shall be effective unless reduced to writing and executed by the parties with the same formalities as are observed in the execution of this Agreement.

SECTION 12: RECORDS

12.1 The Sponsor is to maintain all books, documents, papers, accounting records and other evidence pertaining to costs incurred and to make such materials available at its respective offices at all reasonable times, during the agreement period and for three (3) years from the date of final payment under the agreement for inspection by the DEPARTMENT and the State Auditor and Inspector, and copies thereof shall be furnished to the DEPARTMENT, if requested.

SECTION 13: HEADINGS

13.1 Article headings used in this Agreement are inserted for convenience of reference only and shall not be deemed a part of this agreement for any purpose.

SECTION 14: BINDING EFFECTS

14.1 This Agreement shall be binding upon and inure to the benefit of the ODOT and the Sponsor and shall be binding upon their successors and assigns subject to the limitations of Oklahoma law.

SECTION 15: SEVERABILITY

15.1 If any provision, clause or paragraph of this Agreement or any document incorporated by reference shall be determined invalid by a court of competent jurisdiction, such determination shall not affect the other provisions, clauses or paragraphs of this Agreement which are not affected by the determination. The provisions, clauses or paragraphs of this Agreement and any documents incorporated by reference are declared severable.

SECTION 16: EFFECTIVE DATE

16.1 This Agreement shall become effective on the date of execution by the Department's Director or his designee.

IN WITNESS WHEREOF, the Director of the Department of Transportation, pursuant to authority vested in him by the State Transportation Commission, has hereunto subscribed his name as Director of the Department of Transportation and the Sponsor has executed same pursuant to authority prescribed by law for the Sponsor.

The Sponsor, ____________________ on this _____ of ___________________, 20____, and the Department on the _____ day of ___________________, 20____.

THE CITY OF GLENPOOL

APPROVED AS TO FORM
AND LEGALITY

By ________________________________
City of Glenpool Attorney

By ________________________________
Mayor

By ________________________________
Attest: City of Glenpool Clerk

(SEAL): Approved – THE CITY OF GLENPOOL

STATE OF OKLAHOMA
DEPARTMENT OF TRANSPORTATION

Recommended for Approval

____
Local Government Division Manager

____
Director of Capital Programs

APPROVED AS TO FORM
AND LEGALITY

APPROVED

____
General Counsel

____
Deputy Director

To: Mayor and Council

From: Frank Ordaz, Finance Director

Date: March 2, 2022

Re: FY21-22 City Budget Amendment – CITY-09

Background:

The attached Budget Amendment, CITY-09, for Fiscal Year 2021-2022 allocates $23,306 from the general fund balance for the 151st Street Corridor Traffic and Accessibility Study.

Staff Recommendation:

- Staff recommends approval of Budget Amendment Form CITY-09 in the amount of $23,306 for the 151st Street Corridor Traffic and Accessibility Study.

Attachments:

- 151st Street Corridor Study Invoice
- Budget Amendment Form CITY-09

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Joyce Calvert, Ward 3; Vice-Mayor Brandon Kearns, At-Large;
Tim Fox, Ward 1; Chris Brobst, Ward 2; Jacqueline Lund, Ward 4
City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight
www.glenpoolonline.com

OKLAHOMA DEPARTMENT OF TRANSPORTATION

INVOICE

Make check PAYABLE, and MAIL TO:

Oklahoma Department of Transportation
Comptroller Division
200 N.E. 21st Street
Oklahoma City, Oklahoma 73105-3204

To: City of Glenpool

Department Invoice No 3473904-02
11/10/2021

Project Type	Div	County	JP No	Project No.	Work Type	Description
INCOG	8	TULSA	3473904	J3-4739(004)IG	PLANNING STUDY	BIXBY: SH-67 AND US-75 CORRIDOR & TRAFFIC & ACCESSIBILITY STUDY

Construction JP# 3473904

Description – Explanation of Charge	Total	INCOG	Bixby	Glenpool
Due Date: Upon Receipt				
Sponsor Match for Corridor Study	$233,051.00	$186,440.80	$23,305.10	$23,305.10
Accounting Use Only		**Invoice Total**		**$23,305.10**

Distribution:

City of Glenpool
Remit with Payment
Division Project File
Comptroller Division

City of Glenpool
Budget Amendment

Fiscal Year: 2021-2022
Amendment No: CITY 09
Date Requested: 7-Mar-22

REVENUE

Fund	Account Number	Acct Name	Increase/(Decrease)	New Budget Amount
01	01-5-00-5409	TRANSFER FROM FUND BALANCE	$ 23,306	$ 812,296.25
		Total:	**$ 23,306**	

EXPENSES

Fund	Account Number	Acct Name	Increase/(Decrease)	New Budget Amount
01	01-6-14-6235	Contract Services	$ 23,306	$ 57,806
		Total:	**$ 23,306**	

Notes:

Funding in the amount of $23,306 for the 151st Street Corridor Study is transferred from the General Fund Fund Balance in the current fiscal year.

Approved by the City of Glenpool:

______________________ Mayor

__________ Date

City Of Glenpool
Creating Opportunity

To: Mayor and Council

From: David Tillotson, City Manager

Date: March 3, 2022

Re: OMMS Contract for Interim Public Works Services

Background:

As we prepare to begin our search for a new Public Works Director, it has become apparent to Lynn Burrow and I that we need some immediate assistance in the department. Given the restructuring planned for Community Development in preparation of Lynn's retirement we believe it would be advantageous for the City to bring in a consultant who can provide day-to-day operational experience but who can also conduct a thorough review of the department. This "Best Practices" review will look at our operational capabilities in Public Works, including policies, procedures, operational activities, departmental structure, training, personnel, and equipment.

Susan White and I met with Steve Whitlock, the Executive Director of Oklahoma Municipal Management Services (OMMS), and Rick Rumsey, the OMMS employee who will be providing the interim services and conducting the review, and believe they have the knowledge and experience to provide the services we need. We believe it will take approximately 60 days to finish the review. OMMS is an Oklahoma Interlocal Cooperative organization created under Title 74 of the Oklahoma Statutes to provide services to Oklahoma municipalities. Finally, I need to notify you that I currently sit on the OMMS Board of Directors. Since I do not get paid for this position there is no legal conflict under state law, which I have verified through our Interim City Attorney.

Even though we will have the day-to-day management issues covered as part of this agreement, we do still plan on advertising soon for the open Public Works Director position. It is our belief however, that having this contract in place will allow us to take our time evaluating candidates to make sure we find the best individual possible to lead this department in the coming years.

Staff Recommendation:

Staff recommends approval of the Contract for Professional Services with Oklahoma Municipal Management Services (OMMS).

Attachments:

- Contract for Professional Services with OMMS

CONTRACT FOR PROFESSIONAL SERVICES

THIS CONTRACT FOR PROFESSIONAL SERVICES is made and entered on this 7th of March, 2022, by and between the City of Glenpool, Oklahoma, a municipal corporation, located at 12205 South Yukon Avenue, Glenpool, Oklahoma, 74033 (Client), and Oklahoma Municipal Management Services, a 74 O.S. § 1001, et seq, "Oklahoma Interlocal Cooperative" organization, located at 1141 East 37th Street, Tulsa, Oklahoma, 74105 (OMMS).

WHEREAS: OMMS offers a variety of municipal management services to Oklahoma municipalities, including but not limited to interim management assistance, advice, consultation, studies and evaluations; and,

WHEREAS: OMMS offers said services from a municipal management professional with the purpose of enhancing the quality of municipal government provided throughout the state; and,

WHEREAS: Client will benefit from the services offered by providing more efficient governmental services to the residents of the City of Glenpool, Oklahoma; and,

WHEREAS: Approval of this agreement is in the best interest of the City of Glenpool, Oklahoma, and residents of said community; and,

WHEREAS, the Client wishes to retain the professional Interim Public Works Director services of OMMS on the terms and conditions set forth herein, and OMMS wishes to provide such services.

NOW THEREFORE, the parties hereto agree as follows:

1. OMMS will provide Interim Public Works Director assistance through a professional manager. The Interim Public Works Director shall assist the City with day-to-day management of the Public Works Department and will also conduct a review of the department's policies, practices, personnel needs, and equipment needs and present the findings of this review to the City Manager at the close of this contract.

2. Additional services shall be upon written agreement of the parties and either party may cancel this contract upon a thirty (30) day written notice to the other party. If the Client terminates the contract as above-mentioned, OMMS will then be entitled to any portion of the fee earned up to and including the date of termination.

3. This contract shall not be assignable to any other party without written consent. OMMS encourages the Client to communicate any issues or concerns with the Interim Public Works Director, to OMMS, in the hopes that OMMS may assist in resolving those issues in a timely and amicable manner.

4. OMMS agree to provide these professional services to Client at an hourly rate of $60.00 per hour along with reimbursement for mileage at the current IRS standard rate for mileage reimbursement.

5. The Interim Public Works Director will be required to submit a timesheet, to the City of Glenpool for approval, along with any mileage amounts. The City of Glenpool shall then submit the information to OMMS for proper processing and invoicing.

6. OMMS shall provide a monthly invoice to the Client and OMMS shall be responsible for paying the Interim Public Works Director.

7. This contract constitutes the entire agreement between the parties.

IN WITNESS WHEREOF, the City and OMMS have signed and executed this contract as of the date above.

CITY OF GLENPOOL, OKLAHOMA:

____
David Tillotson, City Manager

OMMS:

____
Steve Whitlock, Executive Director