NOTICE
GLENPOOL CITY COUNCIL
REGULAR MEETING

A Regular Session of the Glenpool City Council will be held at 6:00 p.m. on June 3, 2019, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

The City Council welcomes comments from citizens of Glenpool who wish to address any item on the agenda. Speakers are requested to complete one of the forms located on the agenda table and return to the City Clerk PRIOR TO THE CALL TO ORDER

AGENDA

Page

A) **Call to Order - Timothy Lee Fox, Mayor**

B) **Roll Call, Declaration of Quorum – Wendy Knight, City Clerk; Timothy Lee Fox, Mayor**

C) **Invocation – Father Sam Gordin, Anglican Church**

D) **Pledge of Allegiance – Timothy Lee Fox, Mayor**

E) **Treasurers Report – John Gonsalves, Finance Director**

1) APRIL 2019 TREASURERS REPORT — 4 - 18

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

G) **Mayor Report – Timothy Lee Fox, Mayor**

H) **Council Comments**

I) **Public Comments**

J) **Scheduled Business**

1) Discussion and possible action to approve minutes from May 6, 2019 meeting. (Wendy Knight, City Clerk) — 19 - 28

Regular Meeting - 06 May 2019 - Minutes - Html

2) Public Hearing for the purpose of receiving public comments, if any, on the proposed FY 2019-2020 Annual Budget. — 29 - 93

a. Open Public Hearing - Timothy Fox, Mayor
b. Presentation of Proposed Budget - David Tillotson, City Manager
c. Facilitate Public Comments - David Tillotson, City Manager
d. Close Public Hearing - Timothy Fox, Mayor

Budget Letter
PROPOSED BUDGET 2019-2020

3) Discussion and possible action to approve Resolution No. 2019005, a Resolution of the governing body of the City of Glenpool to comply with and operate in accordance with the Municipal Budget Act and adopt the 2019-2020 Annual Budget for the City of Glenpool, Oklahoma. (David Tillotson, City Manager) — 94 - 96

2019-20 Staff Report-Budget Adoption 2
RESOLUTION 2019005 FY19-20 Budget

4) Discussion and possible action to appoint Floyd Kirk to the Planning Commission and Board of Adjustment for a term ending in May, 2022.
(Timothy Fox, Mayor)

5) Discussion and possible action to approve and authorize the Mayor to execute Park and Recreation Facility User Agreement, including Alcoholic Beverage Service, between the City of Glenpool and the Glenpool Chamber of Commerce, for the purpose of permitting the Chamber to host the annual Black Gold Days event at Black Gold Park from June 19 – June 23, 2019. 97 - 189
(David Tillotson, City Manager; Sydney Bland, Chamber Director)

1 -Staff Memo 060319
2 - FINAL UA SIGNED 060319
A-1 BGD 2019 Schedule of Events
A-2 & A-3 Site map and signage
B-1 Chamber Permit Information
B-2 Chamber - OTC License
B-3 ABLE Charitable EvLic
B-4 Chamber Insurance Certificate (2)
C-1 Renaissance OTC
C-2 Brewers License 2019
C-3 Renaissance Certificate of Liability (Black Gold Days 2019)
C-4 Keith Schumacher
C-4 Dustin Fisher
C-4 Glenn Hall
C-4 Jeffrey Callahan
C-4 Sarah Hall
D-1 DeepBranchWines - OTC License
D-2 DBW_WineryLic($625)_020320
D-3 Deep Branch Winery Event Schedule 2019_Updated 052319
D-4 Deep BranchCOI - Glenpool Chamber

6) Discussion and possible action to acknowledge receipt of audited FY18 Financial Report and Operating Report and direct that the Report be placed in the permanent files. 190 - 275
(John Gonsalves, Treasurer)

Acceptance of the FY18 Audited Finanial Report and Operating Report
Letter from Arledge & Associates
City of Glenpool FY2018 Audit Report

7) Discussion and possible action to enter into executive session for the purposes of: A) discussing negotiations concerning employees and representatives of employee groups, specifically for the purpose of discussing possible amendments to, and terms and conditions of, a collective bargaining agreement with the Fraternal Order of Police, Lodge 133, for the 2019-2020 Fiscal Year, pursuant to 25 O.S. § 307(B)(2) (Open Meeting Act); and B) conferring on matters pertaining to economic development because public disclosure of the matter to be discussed would interfere with the development of products or services and would violate the confidentiality of the business, pursuant to 25 O.S. § 307.C.10. (Open Meeting Act).
(David Tillotson, City Manager)

8) Discussion and possible action to reconvene in Regular Session.
(Mayor)

K) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on May 31, 2019 by 4:00 pm.

Signed: Wendy Knight

City Clerk

City Of Glenpool

Creating Opportunity

Treasurer's Report

APRIL 30TH, 2019

FUND	REVENUES AS OF 4/30/19 FY18 BUDGET	FY18 ACTUAL YTD	Target 83.33%	EXPENDITURES AS OF 4/30/19 FY18 BUDGET	FY18 ACTUAL	Target 83.33%
GENERAL FUND	$ 11,534,773	$ 10,249,406	89%	$ 11,534,773	$ 8,495,720	74%
GUSA	$ 9,156,789	$ 6,959,583	76%	$ 9,156,789	$ 6,639,507	73%
PARKS & RECREATION	$ 10,000	$ 4,140	41%	$ 10,000	$ 4,968	50%
HOTEL MOTEL TAX	$ 200,000	$ 179,822	90%	$ 200,000	$ 67,500	34%
GIA	$ 512,882	$ 372,311	73%	$ 512,882	$ 273,547	53%
STREETS & INFRASTRUCTURE	$ 1,040,617	$ 482,727	46%	$ 1,088,224	$ 368,952	34%
PUBLIC SAFETY CAPITAL	$ 1,712,548	$ 430,308	25%	$ 1,712,548	$ 632,257	37%
PUBLIC SAFETY PERSONNEL	$ 1,173,303	$ 911,221	78%	$ 1,173,303	$ 816,677	70%
TOTAL	$ 25,340,912	$ 19,589,519		$ 25,388,519	$ 17,299,128	

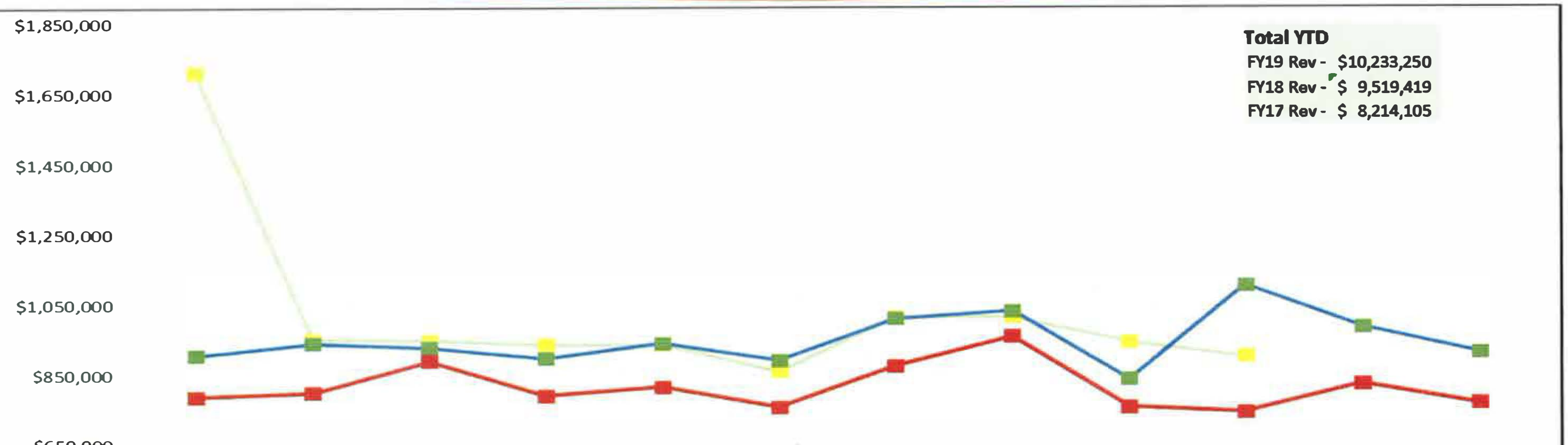
* Budget increase St. Francis Agreement $47,607.

**Fire Depart budget increase for repairs to the Fire truck $19,742

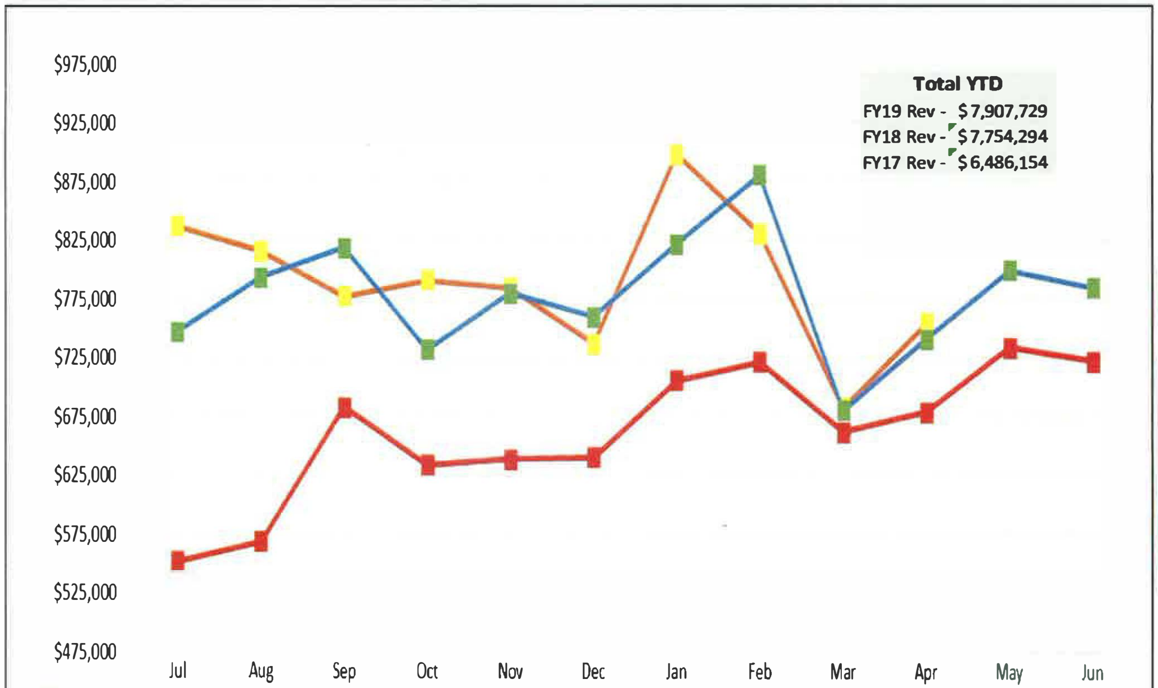
SUMMARY OF REVENUES AND EXPENDITURES AS OF APRIL 2019 10TH MONTH IN FISCAL YEAR 2018-2019 OR 83.33% COMPLETED AS OF APRIL 30TH, 2019

City of Glenpool General Fund Revenues as of APRIL 30TH, 2019

7.7% INCREASE COMPARED TO PREVIOUS YTD



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY19 Rev	$1,712,508	$952,151	$950,356	$939,034	$939,975	$864,186	$1,017,464	$1,018,023	$948,257	$907,452		
FY18 Rev	$907,560	$941,841	$930,574	$900,739	$943,445	$894,916	$1,013,164	$1,035,005	$842,953	$1,109,223	$992,139	$919,851
FY17 Rev	$789,189	$801,778	$891,919	$793,545	$819,132	$761,828	$878,848	$963,403	$764,309	$750,155	$831,192	$776,343

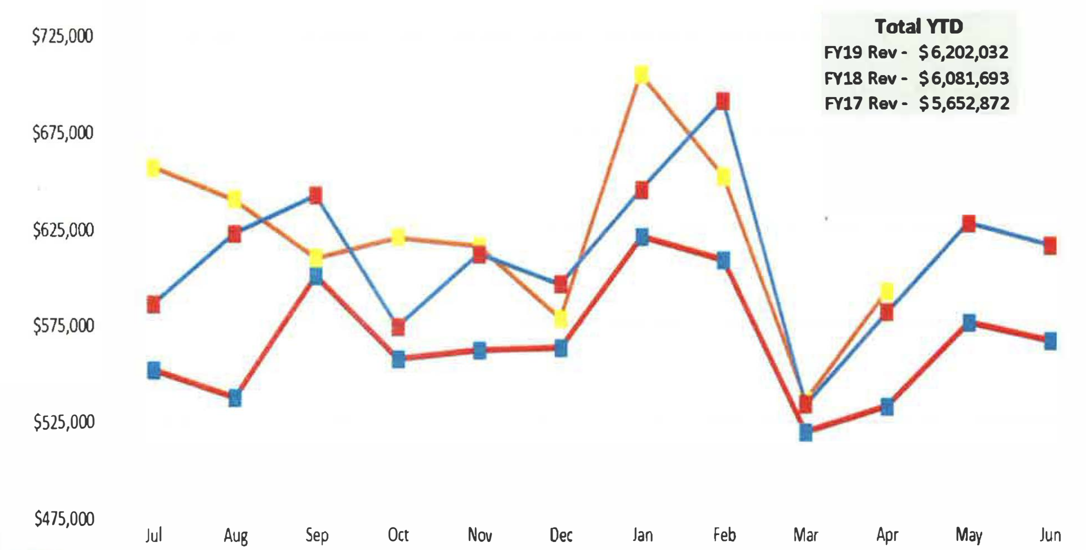


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY19 Rev	$837,317	$815,844	$777,261	$790,727	$784,575	$736,877	$897,704	$830,299	$682,735	$754,390		
FY18 Rev	$747,254	$793,716	$818,770	$731,854	$779,745	$759,680	$821,807	$880,240	$680,358	$740,871	$799,309	$784,796
FY17 Rev	$552,041	$568,739	$683,251	$634,140	$638,997	$640,516	$705,490	$721,604	$662,238	$679,138	$733,686	$722,268

City of Glenpool Sales Tax Revenues - All Funds as of APRIL 30TH, 2019

- 0.55% Sales tax for Public Safety personnel effective July 1, 2016
- 0.29% Sales tax for capital improvements/economic development effective Jan 1, 2017
- 0.26% Sales tax for Public Safety equipment effective Jan 1, 2017

2% INCREASE COMPARED TO PREVIOUS YTD

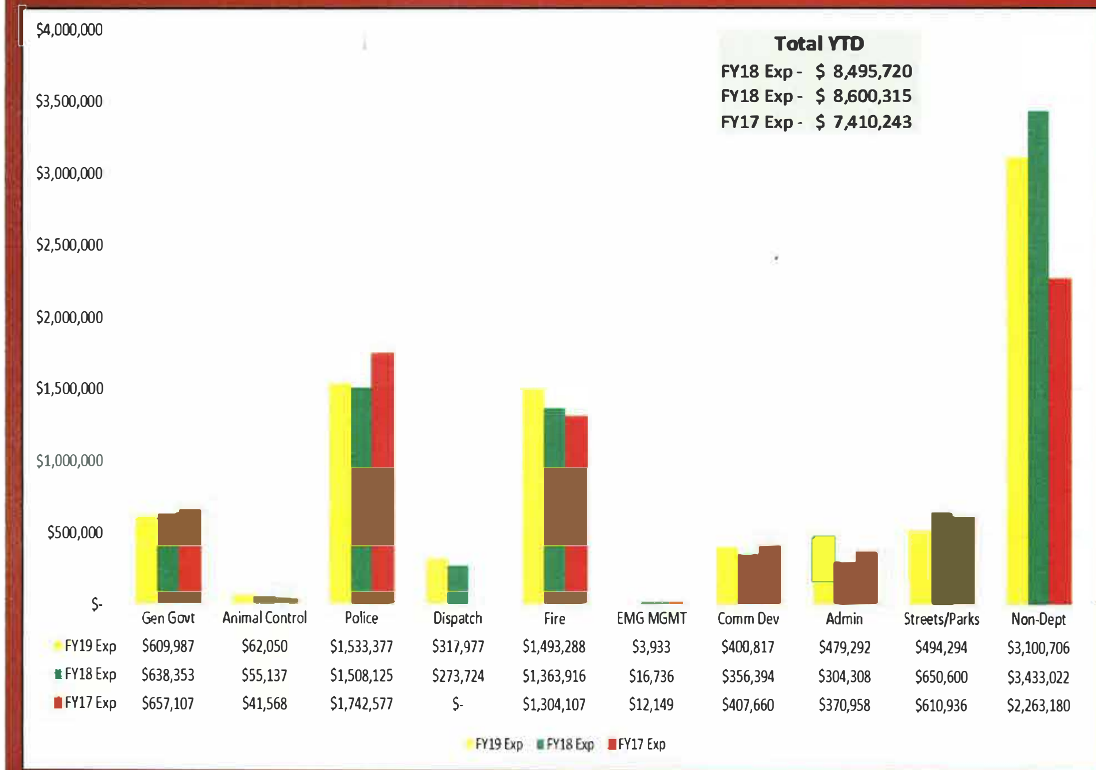


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY19 Rev	$656,708	$639,866	$609,605	$620,167	$615,342	$577,933	$704,069	$651,204	$535,469	$591,668		
FY18 Rev	$586,071	$622,511	$642,161	$573,993	$611,554	$595,817	$644,543	$690,372	$533,604	$581,065	$626,898	$615,516
FY17 Rev	$552,041	$537,682	$600,646	$557,472	$561,743	$563,077	$620,196	$607,974	$519,393	$532,648	$575,430	$566,475

FY19 Rev FY18 Rev FY17 Rev

City of Glenpool Sales Tax Revenues - General Fund as of APRIL 30TH, 2019

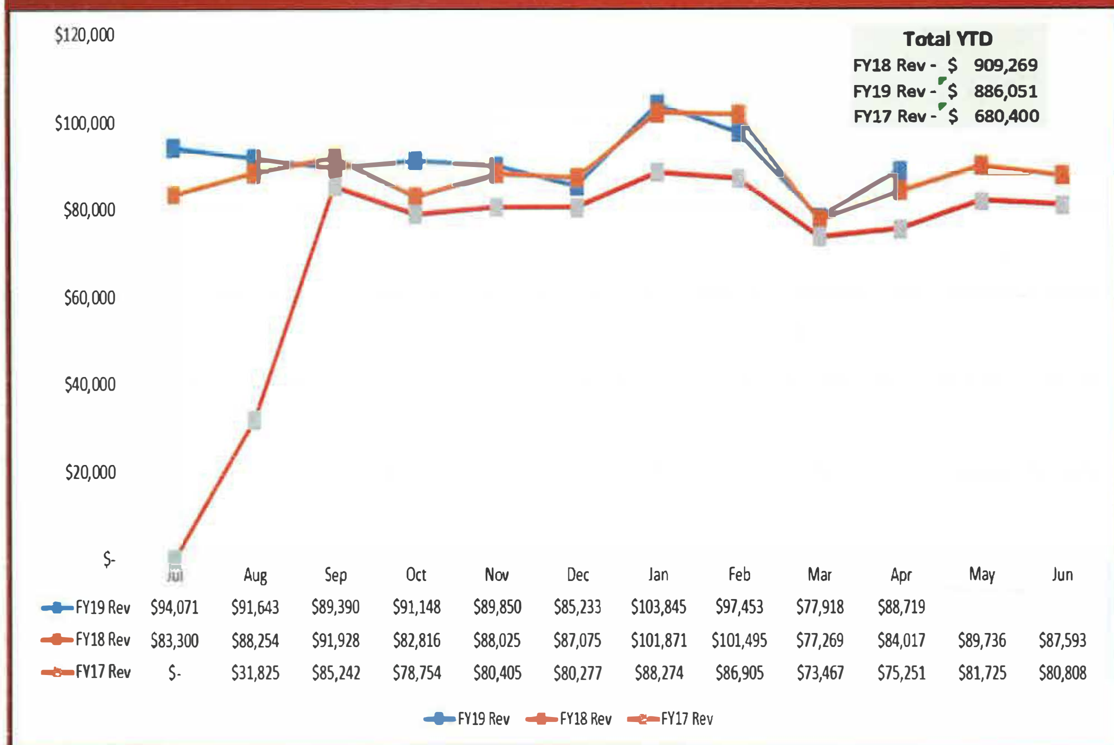
2% INCREASE COMPARED TO PREVIOUS YTD



	Gen Govt	Animal Control	Police	Dispatch	Fire	EMG MGMT	Comm Dev	Admin	Streets/Parks	Non-Dept
FY19 Exp	$609,987	$62,050	$1,533,377	$317,977	$1,493,288	$3,933	$400,817	$479,292	$494,294	$3,100,706
FY18 Exp	$638,353	$55,137	$1,508,125	$273,724	$1,363,916	$16,736	$356,394	$304,308	$650,600	$3,433,022
FY17 Exp	$657,107	$41,568	$1,742,577	$-	$1,304,107	$12,149	$407,660	$370,958	$610,936	$2,263,180

City of Glenpool General Fund Expenditures as of APRIL 30TH, 2019

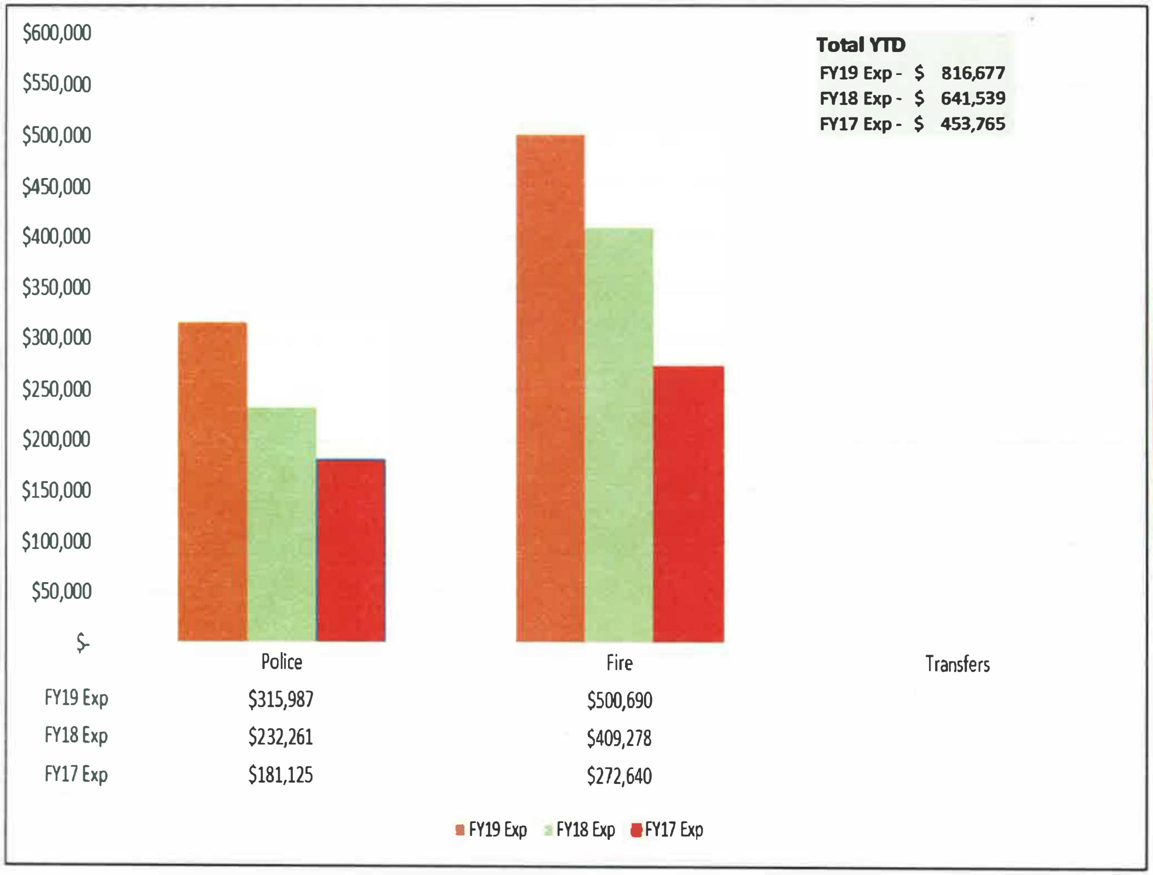
- General Government includes City Clerk, Finance, and Organizational Expenses
- Police includes Police, Animal Control and Dispatch
- Community Services includes Planning, Inspections and Code Enforcement
- Administration includes City Manager, City Attorney and Human Resources
- Non-Departmental includes transfers to other funds



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY19 Rev	$94,071	$91,643	$89,390	$91,148	$89,850	$85,233	$103,845	$97,453	$77,918	$88,719		
FY18 Rev	$83,300	$88,254	$91,928	$82,816	$88,025	$87,075	$101,871	$101,495	$77,269	$84,017	$89,736	$87,593
FY17 Rev	$-	$31,825	$85,242	$78,754	$80,405	$80,277	$88,274	$86,905	$73,467	$75,251	$81,725	$80,808

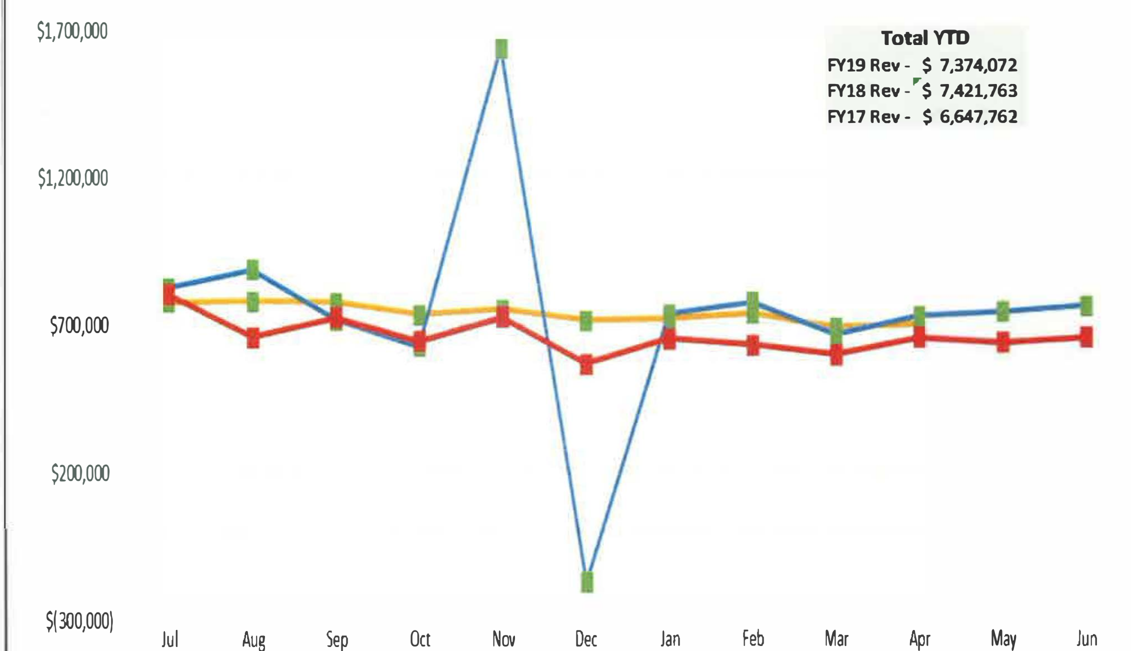
Public Safety Personnel Fund Revenues as of APRIL 30TH, 2019

- 0.55% Sales tax for Public Safety personnel effective July 1, 2016 (first collections received in August, 2016)
- 3% INCREASE COMPARED TO PREVIOUS YTD



Public Safety Personnel Fund Expenditures as of APRIL 30TH, 2019

- Police includes five officers - personal services and operating expenses
- Fire includes seven firefighters - personal services and operating expenses



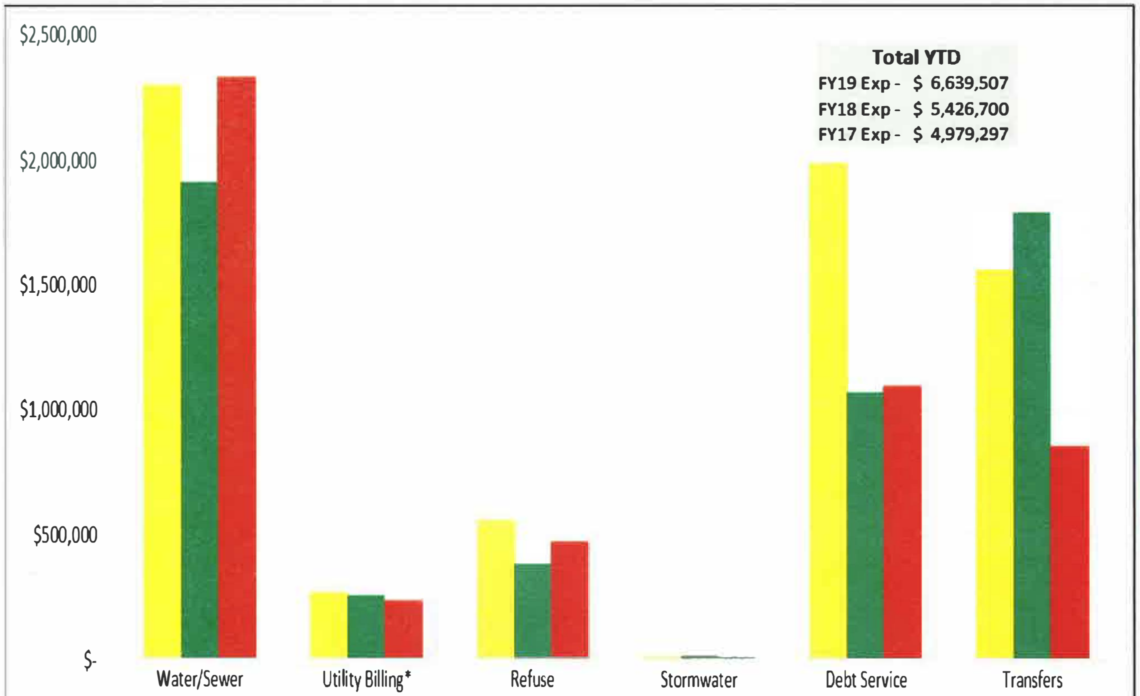
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY19 Rev	$777,625	$779,701	$776,531	$734,364	$750,446	$713,207	$717,091	$737,071	$688,363	$699,673		
FY18 Rev	$826,201	$887,770	$718,148	$626,329	$1,635,598	$(172,096)	$734,717	$774,657	$665,147	$725,293	$741,778	$760,607
FY17 Rev	$803,671	$659,007	$723,438	$643,815	$724,117	$565,686	$649,597	$628,885	$596,182	$653,362	$634,574	$651,354

FY19 Rev FY18 Rev FY17 Rev

Glenpool Utility Services Authority Revenues as of APRIL 30TH, 2019

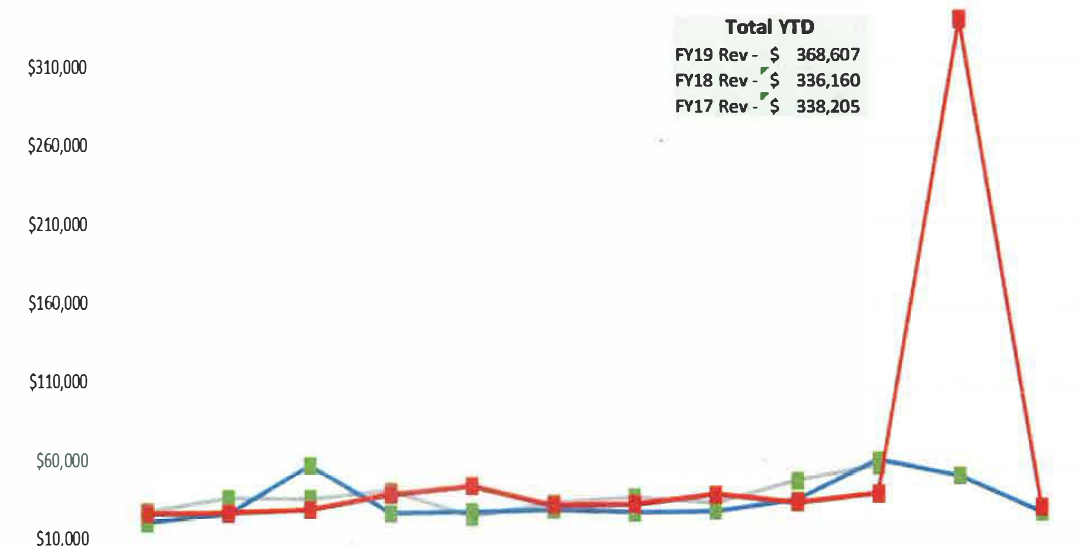
0.6% DECREASE COMPARED TO PREVIOUS YTD

Glenpool Utility Services Authority Expenses as of APRIL 30TH, 2019



	Water/Sewer	Utility Billing*	Refuse	Stormwater	Debt Service	Transfers
FY19 Exp	$2,292,205	$262,882	$552,187	$4,250	$1,977,983	$1,550,000
FY18 Exp	$1,913,629	$260,233	$381,951	$15,669	$1,067,660	$1,787,558
FY17 Exp	$2,330,036	$233,075	$470,747	$4,000	$1,091,438	$850,000

FY19 Exp FY18 Exp FY17 Exp



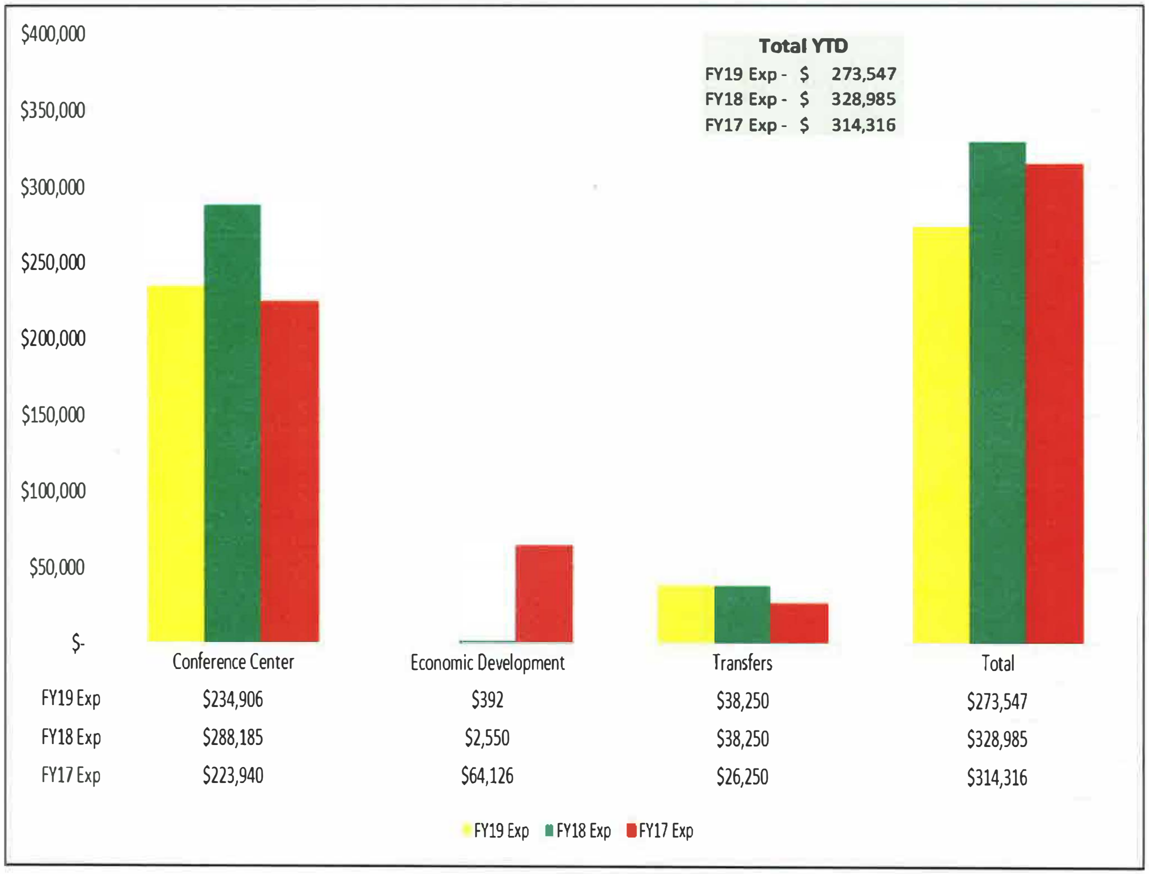
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY19 Rev	$27,255	$36,085	$35,452	$40,797	$24,410	$33,302	$36,842	$33,548	$47,491	$57,130		
FY18 Rev	$20,129	$25,928	$56,598	$26,366	$27,495	$28,908	$27,117	$27,993	$35,223	$60,403	$50,657	$27,840
FY17 Rev	$26,077	$26,218	$28,430	$38,364	$43,874	$31,343	$32,294	$38,666	$33,540	$39,398	$338,902	$31,289

FY19 Rev FY18 Rev FY17 Rev

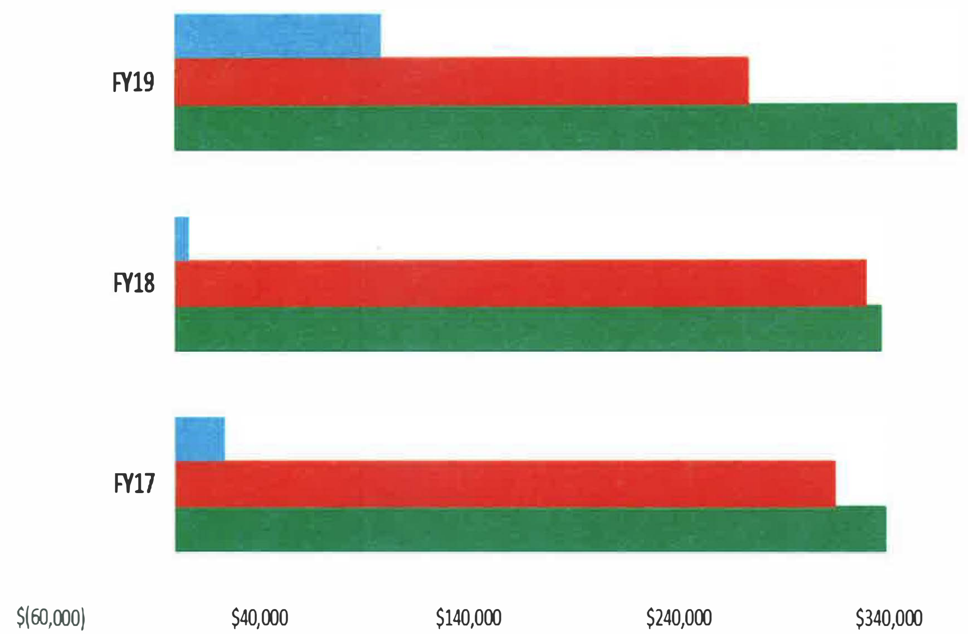
Glenpool Industrial Authority Revenues as of APRIL 30TH, 2019

May FYI7 includes $338,902 in development reimbursements from St. Francis

11% INCREASE COMPARED TO PREVIOUS YTD



Glenpool Industrial Authority Expenses as of APRIL 30TH, 2019



	FY17	FY18	FY19
Net Income	$23,888	$7,175	$98,765
Expenses	$314,316	$328,985	$273,547
Revenues	$338,205	$336,160	$372,312

Glenpool Industrial Authority Net Income as of APRIL 30TH, 2019

Project	Status	Allocated Budget	Budget Adj.	Final Budget	Expended to Date	Comments
Proposition 1 (0.29%)						
Signalization & Infrastructure 151st St.	IP	$ 2,000,000	$ -	$ 2,000,000	$ 47,334	
Economic Development Projects	NS	1,035,337	-	1,035,337	-	
Wastewater Treatment Plant Design/Permitting	NS	550,000	-	550,000	-	
South County Soccer Complex Field Lighting	NS	150,000	-	150,000	-	
Turf Equipment Parks	C	30,000	-	30,000	30,000	
Automatic Meter Reading Conversion	C	850,000	27,284	877,284	877,284	
Snow Plow	C	150,000	-	150,000	131,667	
Storm Water Imp. Eden South	NS	500,000	-	500,000	-	
Storm Water Imp. Main St. @ Hwy 75	NS	100,000	-	100,000	-	
Storm Water Imp. 141st St. @ Hwy 75	NS	100,000	-	100,000	-	
Storm water Imp. Rolling Meadows	NS	300,000	-	300,000	-	
Storm Water Imp. Vancouver Avenue	NS	50,000	-	50,000	-	
Storm Water Imp. Fern Avenue	NS	600,000	-	600,000	-	
Storm Water Imp. Hickory Pl	NS	350,000	-	350,000	-	
Kendalwood Park Rehab	NS	200,000	-	200,000	-	
Lift station Rehab Project - Oak Street	NS	132,500	-	132,500	-	
Lift station Rehab Project - Eden South	NS	280,000	-	280,000	-	
Signalization of 141st St & Elwood	NS	410,000	-	410,000	-	
Signalization 121st Street & Elwood	NS	150,000	-	150,000	-	
Lane Impr. 121st Street Elwood to Hwy 75	NS	635,000	-	635,000	-	
Lane Impr. Elwood 141st St to 151st St	NS	2,350,000	-	2,350,000	-	
Lane Impr. Warrior Road	IP	750,000	-	750,000	135,318	
		$ 11,672,837	$ 27,284	$ 11,700,121	$ 1,221,604	

Proposition 2 (0.26%) **51**

Public Safety Radio System	C	$ 1,250,000	$ 35,079	$ 1,285,079	$ 1,285,079	
Police Vehicles	IP	3,000,000	-	3,000,000	451,483	
PD Mobile Computer System	NS	208,000	-	208,000	-	
Firing Range/Training Center	NS	100,000	-	100,000	-	
PD Capital Improvements	NS	1,100,000	-	1,100,000	-	
Fire Apparatuses and Equipment	IP	4,640,000	-	4,640,000	797,482	
Firefighter Air packs	C	250,000	-	250,000	250,000	
		$ 10,548,000	$ 35,079	$ 10,583,079	$ 2,784,044	
Total Props 1 and 2		$ 22,220,837	$ 62,363	$ 22,283,200	$ 3,975,805	

Proposition 3 (0.55%) **52**

Hire 7 additional Firefighters	C					
Hire 5 additional Police Officers	C					
NS= Project not yet started, IP= Project in progress, C= Project is complete						

MINUTES
Regular Meeting
Monday, May 6, 2019 Council Chambers 6:00 PM

COUNCIL PRESENT:

Joyce Calvert
Brandon Kearns
Jacqueline Triplett-Lund
Momodou Ceesay
Tim Fox

STAFF PRESENT:

David Tillotson
Susan White
Lowell Peterson
Wendy Knight
John Gonsalves
Lynn Burrow
Jim Martin
Paul Newton
Lea Ann Reed
Wes Richter

A) Call to Order - Timothy Lee Fox, Mayor
Mayor Fox called the meeting to order at 6:01 p.m.

B) Roll Call, Declaration of Quorum – Wendy Knight, City Clerk; Timothy Lee Fox, Mayor
Wendy Knight called the roll, Mayor Fox declared a quorum present.

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

D) Pledge of Allegiance – Timothy Lee Fox, Mayor

E) Community Development Report – Lynn Burrow, Community Development Director

Community Development Director's Report 05 06 19

F) City Manager Report – David Tillotson, City Manager

- Glenpool Community Clean-Up event was this past weekend, and went beyond expectations. Over 250 citizens came to the site to dump trash, and approximately 50 loads of tree limb debris was taken at Morris Park. David commended the Community Development department, Streets and Parks, and Lea Ann Reed for all of their hard work, and making this event so successful.
- Reminder that there is no 2nd meeting in May; David, Susan Mayor Fox, and Councilor Lund will be attending the ICSC Conference May 19th - 22nd.
- David will be taking off Tuesday, Wednesday and Friday this week; will be in the office on Thursday, and always available by phone.

G) Mayor Report – Timothy Lee Fox, Mayor

- The Glenpool Black Gold Car Show was a huge success, it was the largest turn-out to date with 166 entries.

H) Council Comments

Councilor Kearns reminded everyone that Glenpool High School graduation will be May 20th, at 7:00 p.m. at the Expo.

I) Public Comments

J) Scheduled Business

1) Discussion and possible action to approve minutes from April 15, 2019 meeting.
(Wendy Knight, City Clerk)

Moved by Joyce Calvert, seconded by Brandon Kearns

To approve the minutes as presented.

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

CARRIED.

Regular Meeting - 15 Apr 2019 - Minutes - Html

2) Discussion and possible action to approve a Construction Contract Agreement with Cherokee Pride Construction (including associated

Performance and Maintenance Bonds) in a total contract amount not to exceed $427,204.00, to be funded from the FY18/19 budget Item No. 50-6-14-6360, for Phase I & Phase II of the Warrior Road Rehabilitation Project.
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Council approval of a Construction Contract Agreement with Cherokee Pride Construction in a total contract amount not to exceed $427,204.00, to be funded from the FY18/19 budget Item No. 50-6-14-6360, for Phase I & Phase II of the Warrior Road Rehabilitation Project. Contract bids were received April 11th, 2019, and the bid tabulation pricing ranged from a low of $427,204.00 to a high of $878,434.00. The scope of work covered under the Contract Agreement deals with the demolition and replacement of certain existing storm sewer and sidewalk improvements on the east side of either end of the area of Warrior Road being totally reconstructed in the current and future phases of work. Phase I & II also includes the removal and replacement of a certain amount of existing paving surfacing and curbing from the 146th Street intersection to the north parking lot entry into the Elementary School. The Phase I & II work is scheduled to commence the week of May 20th and is required to be complete within 75 calendar days or by the start of the 2019/2020 school year - which is August 15th.

Moved by Momodou Ceesay, seconded by Joyce Calvert

To approve a Construction Contract Agreement with Cherokee Pride Construction (including associated Performance and Maintenance Bonds) in a total contract amount not to exceed $427,204.00, to be funded from the FY18/19 budget Item No. 50-6-14-6360, for Phase I & Phase II of the Warrior Road Rehabilitation Project.

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

CARRIED.

Memorandum City Council Meeting 05 06 19 Acceptance Bid & Contract Award Warrior Road Phase I & II

3) Discussion and possible action to approve Change Order No. 1, for the

Warrior Road Rehabilitation Project, which will adjust the base contract amount to a total not to exceed $445,884.00.
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Council approval of Change Order No. 1, for the Warrior Road Rehabilitation Project, which will adjust the base contract amount to a total not to exceed $445,884.00. The first part of this proposed Change Order specifies the removal of certain storm sewer structures and their associated material and labor costs ($6,840.00) from this phase of the overall project. Those work items and associated costs will become a part of Phase III & Phase IV of the overall project at a later date. An additional $25,420.00 in project cost is being requested due to the omission of a contract bid item covering the material and labor necessary to install paving subgrade drains on either side of the new street paving.

Moved by Momodou Ceesay, seconded by Joyce Calvert

To approve Change Order No. 1, for the Warrior Road Rehabilitation Project, which will adjust the base contract amount to a total not to exceed $445,884.00.

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

CARRIED.

Memorandum City Council Meeting 05 06 19 Warrior Road Phase I & II Change Order No. 1

4) Discussion and possible action to approve a sales quote received from Carter Chevy for the purchase of a 2019 Chevy Impala and a 2020 Chevy Equinox SUV for a total purchase price not to exceed $41,688.00, for the Community Development Department. The purchase will be funded from the FY 18/19 budget under item 01-6-10-6350 and 01-6-14-6333 (Vehicle Purchase).
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Council approval of a sales quote received from Carter Chevy for the purchase of a 2019 Chevy Impala and a 2020 Chevy Equinox SUV for a total purchase price not to exceed $41,688.00, for the Community Development Department. Quotes were requested to purchase two individual vehicles for the Community Development Department as replacements for a 2010 model Chevy Impala and a 1998 model Ford Explorer. Both existing vehicles are high mileage and are in need of several major maintenance repairs that will represent a significant percentage of the current market value for either of these vehicles. The purchase will be funded from the FY 18/19 budget under item 01-6-10-6350 and 01-6-14-6333 (Vehicle Purchase).

Moved by Brandon Kearns, seconded by Joyce Calvert

To approve a sales quote received from Carter Chevy for the purchase of a 2019 Chevy Impala and a 2020 Chevy Equinox SUV for a total purchase price not to exceed $41,688.00, for the Community Development Department. The purchase will be funded from the FY 18/19 budget under item 01-6-10-6350 and 01-6-14-6333 (Vehicle Purchase).

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

CARRIED.

Memorandum City Council Meeting 05 06 19 Community Development Vehicle Purchase

5) Discussion and possible action to approve a sales quote received from Stewart Martin Kubota for the purchase of a Kubota brand Model MX5800 tractor for a total purchase price not to exceed $25,690.06, for the Public Works Department. The purchase will be funded from the FY 18/19 budget under item 01-6-14-6333 (Vehicle Purchase).
(Lynn Burrow, Community Development Department)

Mr. Burrow presented and recommended Council approval of a sales quote received from Stewart Martin Kubota for the purchase of a Kubota brand Model MX5800 tractor for a total purchase price not to exceed $25,690.06, for the Public Works Department. The equipment will be used in the Streets and Parks division of the Public Works Department, as a replacement for two Ford tractors that are both high in accrued run-times and are in various stages of needed repair. The purchase will be funded from the FY 18/19 budget under item 01-6-14-6333 (Vehicle Purchase).

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

To approve a sales quote received from Stewart Martin Kubota for the purchase of a Kubota brand Model MX5800 tractor for a total purchase price not to exceed $25,690.06, for the Public Works Department. The purchase will be funded from the FY 18/19 budget under item 01-6-14-6333 (Vehicle Purchase).

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

CARRIED.

Memorandum City Council Meeting 05 06 19 Public Works Equipment Purchase

6) Discussion and possible action to surplus vehicles and equipment from the Community Development and Public Works Departments.
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Council approval to surplus vehicles and equipment from the Community Development and Public Works Departments. The list includes several different autos from the Community Development Department and several Public Works Department tractors - all of which are in need of major repair work with varying associated costs, and are in limited use currently.

Moved by Jacqueline Triplett-Lund, seconded by Momodou Ceesay

To surplus vehicles and equipment from the Community Development and Public Works Departments.

	For	**Against**	**Abstained**	**Absent**
Joyce Calvert	x			
Brandon Kearns	x			
Jacqueline Triplett-Lund	x			
Momodou Ceesay	x			

Tim Fox	x			
	5	0	0	0

CARRIED.

Memorandum City Council Meeting 05 06 19 Request to Surplus Vehicles & Equipment

7) Discussion and possible action to approve acceptance of public streets and storm sewer improvements serving *Glen Hills Addition - Phase I*. (Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Council approval and acceptance for ownership of certain public streets and storm sewer improvements constructed to serve the *Glen Hills Addition: Phase I* residential addition located along the north side of 141st Street between Peoria Avenue and Elwood Avenue. The paving and storm sewer improvement designs were permitted for construction and inspected by City Staff during installation for compliance with City Engineering Design Criteria and approved construction methods. The Maintenance Bonds cover 100% of the total cost of all facilities constructed as a portion of the subject paving and storm sewer extensions for the required one year (Storm Sewer) and two year (Paving) period from the date of City acceptance of these improvements.

Moved by Brandon Kearns, seconded by Jacqueline Triplett-Lund

To approve acceptance of public streets and storm sewer improvements serving Glen Hills Addition - Phase I.

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

CARRIED.

Memorandum City Council Meeting 05 06 19 Acceptance of Paving & Stormsewer Glen Hills

8) Discussion and possible action to approve the addition of a Fire Marshal position in Fund 52 for FY18/19 budget. (Public Safety Personnel). (Paul Newton, Fire Chief)

Chief Newton presented and recommended Council approval of the addition of a Fire Marshal position in Fund 52 for FY18/19 budget. (Public Safety Personnel). If approved, the Fire Marshal will be responsible for the following daily activities: Plans review and inspections, fire prevention and education, fire investigation and training, and will be third in command of Fire Department operations.

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

To approve the addition of a Fire Marshal position in Fund 52 for FY18/19 budget. (Public Safety Personnel).

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

CARRIED.

Fire Marshal staff report
Draft 1 Fire Marshal 2019

9) Discussion and possible action to approve the Employee Benefits Package for FY2020.
(David Tillotson, City Manager)

Mr. Tillotson presented, and recommended Council approval of the following Employee Benefits Package for FY2020:
• Health – Community Care, Option 3
• GAP – MedLink 6, Option 3
• Teledoc – Employee Voluntary Plan, Renewal
• Dental – Guardian J1 Choice, Option 2
• Vision – VSP, Renewal
• Life – The Standard, Current Plan (Under Rate Guarantee)

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

To approve the following Employee Benefits Package for FY2020:
• Health – Community Care, Option 3
• GAP – MedLink 6, Option 3
• Teledoc – Employee Voluntary Plan, Renewal

- *Dental – Guardian J1 Choice, Option 2*
- *Vision – VSP, Renewal*
- *Life – The Standard, Current Plan (Under Rate Guarantee)*

Motion carried.

Staff Report - Benefits Renewal
City of Glenpool SS 4-29-19 (final)

10) Discussion and possible action to recommend to Tulsa County Board of Commissioners that Trustee Momodou Ceesay should be reappointed to the GEMS Board for an additional five-year term, expiring May 31, 2024.
(Susan White, Assistant City Manager)

Ms. White presented and recommended Council approval of requesting that the Tulsa County Commission consider reappointing Momodou Ceesay to the GEMS Board for an additional five-year term, expiring May 31, 2024.

Moved by Brandon Kearns, seconded by Jacqueline Triplett-Lund

To recommend to Tulsa County Board of Commissioners that Trustee Momodou Ceesay should be reappointed to the GEMS Board for an additional five-year term, expiring May 31, 2024..

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

CARRIED.

GEMS BD APPT_Ceesay.2019

11) Discussion and possible action to nominate 2 candidates to the OMAG Board of Trustees.
(Susan White, Assistant City Manager)

Ms. White presented and recommended that Council nominate Jeremy Frazier, City Manager, City of El Reno and Beverly McManus, City Clerk/Treasurer, City of Nicoma Park, to the OMAG Board of Trustees.

Moved by Joyce Calvert, seconded by Brandon Kearns

To nominate Jeremy Frazier, City Manager, City of El Reno and Beverly McManus, City Clerk/Treasurer, City of Nicoma Park, to the OMAG Board of Trustees.

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

CARRIED.

OMAG Ballot

12) Presentation of FY19/20 proposed budget. No action will be taken. (David Tillotson, City Manager)

Mr. Tillotson presented the propose FY19/20 budget. During the presentation, **Councilor Lund** asked if the City receives a rebate back from recycling. She also inquired about a hotel/motel tax comparison. No action was taken.

Staff Report - Draft Budget
PROPOSED BUDGET 2020 draft.050119

K) Adjournment

Mayor Fox declared the meeting adjourned at 7:54 p.m.

City Of Glenpool
Creating Opportunity

May 31, 2019

Honorable Mayor and Members of the City Council:

The proposed budget for 2019-2020 Fiscal Year is submitted for your review. This budget has been prepared and presented in accordance with the Oklahoma Municipal Budget Act and includes the required budgets for all funds under the control of the City of Glenpool and its trust authorities.

We believe sales taxes should begin to increase again this year with the new housing growth ready to begin and a new commercial development expected to come on line during the fiscal year; however, it is my desire that we continue to show fiscal restraint in our budgeting processes and as such we have only increased the proposed sales taxes by 1% over last year's budget. Staff has done a tremendous job in holding expenditures as tightly as possible and I expect to see that trend continue in the near term.

As you will see in the proposed budget, it looks very similar to the 2018-2019 Fiscal Year budget. We have budgeted for the Fire Marshal position for the full year, which the Council graciously agreed to fund in May this year to begin the hiring process to be paid from the Move Glenpool Forward Public Safety Personnel tax. The budget also contains three new positions in Public Works and a part-time position in Utility Billing. Finally, we have budgeted for a 2% increase for our non-union employees. The fire contract calls for step raises this year, which have been budgeted, and we are still negotiating the FOP contract, but do not expect significant personnel cost increases when completed.

This budget also continues to fund other Move Glenpool Forward projects and includes the remaining MGF funding for phases three and four of the Warrior Road project. We are requesting the Council dedicate a portion of our General Fund fund balance to make up any shortfall between allocated MGF funds and the actual construction costs once they are determined by bidding. We are also asking the Council to dedicate the funds from the sale of the old City Hall facility for a future Animal Control facility.

Our staff continues to make enormous strides of doing more with less. This year is no different. I am proud to have the opportunity to serve this great community alongside these employees.

Sincerely,

David Tillotson
City Manager

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Tim Fox, Vice-Mayor Momodou Ceesay, Councilors: Patricia Agee, Brandon Kearns and Jacqueline Lund
City Manager David Tillotson, City Clerk Susan White
www.glenpoolonline.com

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: MARCH 31ST, 2019

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	YEAR TO DATE % BELOW OR ABOVE TARGET % 75%
GENERAL REVENUES						
================						
TAXES						
01-5-00-5001 SALES TAX	5,552,329	5,675,934	5,610,126	5,732,693		1%
01-5-00-5002 DEDICATED TAX	1,851,091	1,892,300	1,870,360	1,911,223		1%
01-5-00-5003 USE TAX	423,893	455,761	479,409	483,107		6%
01-5-00-5006 AD VALOREM TAX - EXPIRED	0	0	0	0		
01-5-00-5009 HOTEL MOTEL TAX	-31,191	0	0	0		
01-5-00-5010 FRANCHISE	531,536	486,543	436,827	486,543		0%
01-5-00-5011 E911 PREPAID WIRELESS FEES	6,074	45,074	7,730	6,000		-87%
01-5-00-5012 E911 FEES	106,057	70,000	100,648	100,000		43%
TOTAL TAXES	8,439,789	8,625,612	8,505,100	8,719,566	0	1%
LICENSES & PERMITS						
01-5-00-5150 SOLICITORS LICENSE	950	1,000	1,100	1000		0%
01-5-00-5151 BUILDING PERMITS	22,658	15,000	12,623	18000		20%
01-5-00-5152 OCCUPATION TAX/AL BEV LICE	2,410	4,300	11,400	8550		99%
01-5-00-5153 PLUMBING LICENSE	5,700	5,000	3,733	5000		0%
01-5-00-5154 ELECTRICAL LICENSE	6,000	7,000	4,933	7000		0%
01-5-00-5155 MECHANICAL LICENSE	4,100	3,000	2,667	3000		0%

01-5-00-5156 PET LICENSE	150	100	112	100		0%
01-5-00-5159 ASSESSMENT LETTERS	5,400	5,000	3,240	5000		0%
01-5-00-5160 FIREWORKS PERMITS	6,525	5,000	5,040	5000		0%
01-5-00-5162 SIGN PERMITS	1,280	1,000	853	1000		0%
01-5-00-5165 STATE PERMIT FEES	41	50	29	50		0%
01-5-00-5166 LIQUOR LICENSE	0	0	400	600		
TOTAL LICENSES & PERMITS	55,214	46,450	46,130	54,300	0	17%
CHARGES FOR SERVICES						
01-5-00-5200 DEVELOPMENT FEES	8,439	5,500	7,799	8,000		45%
01-5-00-5201 ZONING FEES	5,475	4,500	3,573	4,500		0%
01-5-00-5202 INSPECTION FEES	47,821	50,000	32,122	50,000		0%
01-5-00-5204 DOG POUND	8,372	6,000	8,112	7,000		17%
01-5-00-5206 POLICE REPORTS	459	500	616	500		0%
01-5-00-5208 GEMS REIMBURSEMENT	89,988	107,700	61,204	90,000		-16%
01-5-00-5209 POLICE SPECIAL SERVICES	37,000	84,293	49,333	74,000		-12%
TOTAL CHARGES FOR SERVICES	197,554	258,493	162,758	234,000	0	-9%
INTERGOVERNMENTAL						
01-5-00-5240 EXCISE TAX	33,059	24,200	25,269	24,200		0%
01-5-00-5241 CIGARETTE TAX	108,453	80,200	80,799	80,200		0%
01-5-00-5242 ALCOHOLIC BEVERAGE TAX	20,809	22,300	26,178	25,000		12%
01-5-00-5243 COMMERCIAL VEHICLE TAX	93,671	90,000	98,045	95,000		6%
01-5-00-5244 PROPERTY RESALE TULSA CTY	0	0	0	0		
01-5-00-5251 EMERGENCY MGT GRANT	0	0	0	0		
01-5-00-5252 GRANT - POLICE	0	0	0	0		
01-5-00-5253 CDBG	0	107,000	114,000	0		-100%
01-5-00-5255 STATE ON-BEHALF POLICE PEN	137166	0	0	0		
01-5-00-5256 STATE ON-BEHALF FIRE PENSI	374292	0	0	0		
01-5-00-5257 DEA OT GRANT	0	0	0	0		
01-5-00-5258 CONTRIB CAPITAL TC VISION	0	0	0	0		

TOTAL INTERGOVERNMENTAL	767,450	323,700	344,291	224,400	0	-31%
FINES AND FORFEITURES						
01-5-00-5260 MUNICIPAL COURT FINES	213,122	225,000	196,616	225,000		0%
01-5-00-5263 COURT COSTS	90,141	85,000	92,001	90,000		6%
01-5-00-5264 BOND FORFEITURES	0	0	0			
01-5-00-5265 JUVENILE FINES	3,936	3,000	5,841	5,000		67%
01-5-00-5268 LICENSE PLATE SEIZURES	0	0	0			
01-5-00-5270 FEDERAL FORFEITURES	0	0	0			
TOTAL FINES AND FORFEITURES	307,199	313,000	294,459	320,000	0	2%
INVESTMENT INCOME						
01-5-00-5301 INTEREST INCOME	19	25	40,975	67326		269204%
01-5-00-5304 INTEREST EARNED ON TAXES	0	0	0			
TOTAL INVESTMENT INCOME	19	25	40975.21333	67326	0	269204%
MISCELLANEOUS/OTHER						
01-5-00-5350 SALE OF ASSETS	0	0	773,369	0		
01-5-00-5351 DONATIONS	0	0	0			
01-5-00-5352 ANIMAL SHELTER DONATIONS	0	0	0			
01-5-00-5353 REFUNDS	14,017	0	788	0		
01-5-00-5354 VENDING COMMISSIONS	0	0	0			
01-5-00-5355 MISCELLANEOUS	48,089	5,000	149,214	0		-100%
01-5-00-5356 RENTAL INCOME	58,598	36,851	27,743	37000		0%
01-5-00-5359 RETURNED CHECK FEE	85	0	80			
01-5-00-5362 INSURANCE REIMBURSEMENTS	4,546	0	0			
TOTAL MISCELLANEOUS/OTHER	125,335	41,851	951,193	37,000	0	-12%
OTHER FINANCING SOURCES						

01-5-00-5403 TSF FROM GUSA - CAP PROJEC	237,558	0	0			
01-5-00-5404 TRANSFER FROM GUSA	1,860,000	1,860,000	1,860,000	1900000		2%
01-5-00-5405 TSF FR CAP IMPR FUND	0	0	0			
01-5-00-5406 TRANSFER FROM GIA	45,900	45,900	45,900	60300		31%
01-5-00-5409 TRANSFER FROM FUND BALANCE	0	0	0			
01-5-00-5450 CAPITAL LEASE PROCEEDS	0	0	0			
TOTAL OTHER FINANCING SOURCES	2,143,458	1,905,900	1,905,900	1,960,300	0	3%
TOTAL GENERAL REVENUES	12,036,018	11,515,031	12,250,807	11,616,892	0	1%
TOTAL REVENUES	12,036,018	11,515,031	12,250,807	11,616,892	0	1%

01 -GENERAL FUND
GENERAL GOVERNMENT
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
01-6-01-6101 SALARIES	252,760	233,072	231,605	213,848.46		-8%
01-6-01-6102 HEALTH INSURANCE	29,991	31,528	36,603	33,503.08		6%
01-6-01-6111 FICA	20,953	18,039	17,637	16,559.28		-8%
01-6-01-6113 WORKERS COMP	0	1,189	0	1,188.88		0%
01-6-01-6114 UNEMPLOYMENT	712	720	781	720.00		0%
01-6-01-6115 RETIREMENT	16,360	16,427	16,316	15,097.40		-8%
01-6-01-6118 OVERTIME	2,408	1,599	596	1,828.66		14%

TOTAL PERSONAL SERVICES	323,184	302,574	303,537	282,746	0	-7%
SUPPLIES						
01-6-01-6201 OFFICE SUPPLIES	2,583	4,000	2,370	3000		-25%
01-6-01-6202 OPERATING EXPENSES	25,077	41,000	40,276	41000		0%
01-6-01-6204 FUEL	1,040	2,500	844	2500		0%
TOTAL SUPPLIES	28,700	47,500	43,491	46,500	0	-2%
OTHER CHARGES & SERVICES						
01-6-01-6211 TELEPHONE	33,781	37,000	41,696	35000		-5%
01-6-01-6212 ELECTRIC	0	0	0			
01-6-01-6222 EQUIPMENT LEASE	0	0	0			
01-6-01-6223 INSURANCE	109,304	132,673	149,238	140000		6%
01-6-01-6232 PRINTING	0	0	0			
01-6-01-6234 POSTAGE	4,712	4,800	4,190	5000		4%
01-6-01-6235 CONTRACT SERVICES	141,671	150,145	117,188	120335		-20%
01-6-01-6236 AUDIT FEES	11,700	18,000	0	20000		11%
01-6-01-6238 MUNICIPAL JUDGE	15,000	15,000	15,000	15000		0%
01-6-01-6245 LEGAL SERVICES	0	0	0			
01-6-01-6254 MISC SERVICES & CHARGES	0	0	0			
01-6-01-6255 GPS/TULSA COUNTY	0	0	0			
01-6-01-6257 HOTEL/SALES TAX REBATE	0	0	0			
TOTAL OTHER CHARGES & SERVICES	316,168	357,618	327,312	335,335	0	-6%
TRAVEL & TRAINING						
01-6-01-6262 TRAVEL & TRAINING	5,869	10,500	2,329	5000		-52%
TOTAL TRAVEL & TRAINING	5,869	10,500	2,329	5,000	0	-52%
REPAIRS & MAINTENANCE						
01-6-01-6271 VEHICLE REPAIRS & MAINTANE	2,595	6,000	4,382	6000		0%

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
01-6-01-6273 REPAIRS & MAINTENANCE	13,026	13,000	11,334	13000		0%
TOTAL REPAIRS & MAINTENANCE	15,621	19,000	15,716	19,000	0	0%
MISCELLANEOUS						
01-6-01-6281 MEMBERSHIP DUES	25,390	30,000	32,885	30000		0%
TOTAL MISCELLANEOUS	25,390	30,000	32,885	30,000	0	0%

⍰

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 4
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

01 -GENERAL FUND
GENERAL GOVERNMENT
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
CAPITAL EXPENDITURES						
01-6-01-6333 CAPITAL PURCHASES	0	0	0			
01-6-01-6339 TRANSFER TO JUVENILE FUND	0	0	0			
01-6-01-6355 CAPITAL - COMPUTERS	37,365	25,000	22,913	15000		-40%
TOTAL CAPITAL EXPENDITURES	37,365	25,000	22,913	15,000	0	-40%
TOTAL GENERAL GOVERNMENT	752,297	792,192	748,184	733,581	0	-7%

⍰

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 5
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

01 -GENERAL FUND
ANIMAL CONTROL

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
01-6-02-6101 SALARIES & WAGES	38,721	56,210	44,750	53,117.34		-6%
01-6-02-6102 HEALTH INSURANCE	7,239	7,818	8,586	8,493.51		9%
01-6-02-6111 FICA	3,211	4,617	3,768	4,468.47		-3%
01-6-02-6113 WORKMANS COMP	469	1,727	751	1,727.00		0%
01-6-02-6114 UNEMPLOYMENT	172	360	261	360.00		0%
01-6-02-6115 RETIREMENT	2,176	2,426	2,723	2,769.16		14%
01-6-02-6118 OVERTIME	3,111	5,168	4,351	5,000.00		-3%
TOTAL PERSONAL SERVICES	55,099	78,326	65,190	75,935	0	-3%
SUPPLIES						
01-6-02-6201 OFFICE SUPPLIES	0	500	0	500		0%
01-6-02-6202 OPERATING EXP	13,628	10,000	8,227	10,000		0%
01-6-02-6204 FUEL	2,220	3,400	1,836	3,400		0%
TOTAL SUPPLIES	15,848	13,900	10,062	13,900	0	0%
OTHER CHARGES & SERVICES						
01-6-02-6224 UNIFORMS & ACCESSORIES	214	500	96	1000		100%

TOTAL OTHER CHARGES & SERVICES	214	500	95.94666667	1000	0	100%
TRAVEL & TRAINING						
01-6-02-6262 TRAVEL & TRAINING	763	1,675	1,387	1,675		0%
TOTAL TRAVEL & TRAINING	763	1675	1387.16	1675	0	0%
REPAIRS & MAINTENANCE						
01-6-02-6271 VEHICLE REPAIRS & MAINTANE	980	1,300	743	1,300		0%
TOTAL REPAIRS & MAINTENANCE	980	1300	743.0266667	1300	0	0%
MISCELLANEOUS						
01-6-02-6281 MEMBERSHIP DUES	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	
TOTAL ANIMAL CONTROL	72,904	95,701	77,478	93,810	0	-2%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 6
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

01 -GENERAL FUND
POLICE DEPARTMENT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET

PERSONAL SERVICES

01-6-03-6101 SALARIES & WAGES	1,167,390	1,264,311	1,230,320	1,326,382.37		5%
01-6-03-6102 HEALTH INSURANCE	125,079	127,284	133,077	143,731.74		13%
01-6-03-6111 FICA	17,420	18,774	19,980	19,660.48		5%
01-6-03-6113 WORKMANS COMP	40,665	53,442	62,466	62,460.00		17%
01-6-03-6114 UNEMPLOYMENT	2,745	3,240	604	3,239.00		0%
01-6-03-6115 RETIREMENT	0	10,000	0	-		-100%
01-6-03-6116 STATE PENSION	146,572	154,360	147,956	172,429.71		12%
01-6-03-6118 OVERTIME	17,571	25,604	23,184	24,686.61		-4%
01-6-03-6119 OHSO GRANT OVERTIME	0	0	0	-		
01-6-03-6121 DEA OVERTIME	0	0	0	-		
01-6-03-6122 CLOTHING	29,000	40,000	35,511	18,000.00		-55%
TOTAL PERSONAL SERVICES	1,546,442	1,697,015	1,653,096	1,770,590	0	4%
SUPPLIES						
01-6-03-6201 OFFICE SUPPLIES	3,017	4,000	2,479	4000		0%
01-6-03-6202 OPERATING EXPENSES	56,761	44,250	43,112	60000		36%
01-6-03-6203 JAIL SUPPLIES	0	0	0			
01-6-03-6204 FUEL	48,636	40,000	37,271	40000		0%
01-6-03-6206 SMALL TOOLS & MINOR EQUIP	120	350	11	500		43%
01-6-03-6207 MISC SUPPLIES	2,359	19,000	1,066	10000		-47%
TOTAL SUPPLIES	110,893	107,600	83,939	114,500	0	6%
OTHER CHARGES & SERVICES						
01-6-03-6211 TELEPHONE	38,892	35,000	25,994	47000		34%
01-6-03-6214 E911 FEES	0	0	0			
01-6-03-6216 MUNI COURT OPERATING EXP	0	0	0			
01-6-03-6222 EQUIPMENT LEASE	0	0	0			
01-6-03-6224 UNIFORMS & ACCESSORIES	3,329	6,000	5,854	10000		67%

01-6-03-6226 GRANT EXPENSES	0	0	0			
01-6-03-6235 CONTRACT SERVICES	9,238	26,000	29,253	26000		
TOTAL OTHER CHARGES & SERVICES	51,459	67,000	61,101	83,000	0	24%
TRAVEL & TRAINING						
01-6-03-6262 TRAVEL & TRAINING	5,097	8,000	8,936	10000		25%
TOTAL TRAVEL & TRAINING	5,097	8,000	8,936	10,000	0	25%
REPAIRS & MAINTENANCE						
01-6-03-6271 VEHICLE REPAIRS & MAINTANE	27,437	29,000	36,106	30000		3%
01-6-03-6273 BUILDING REPAIRS	14,363	18,000	7,026	12000		
TOTAL REPAIRS & MAINTENANCE	41,800	47,000	43,132	42,000	0	-11%
MISCELLANEOUS						
01-6-03-6281 MEMBERSHIP DUES	163	400	187	400		0%
TOTAL MISCELLANEOUS	163	400	186.6666667	400	0	0%
CAPITAL EXPENDITURES						
01-6-03-6333 CAPITAL PURCHASES	0	28,700	28,700			
01-6-03-6357 POLICE EQUIPMENT	7,693	0	0			
		0				

TOTAL CAPITAL EXPENDITURES	7,693	28,700	28,700	0	0	
DEBT SERVICE						
01-6-03-6570 PRINCIPAL CAPITAL LEASE	63,114	71,438	53,012	73000		2%
01-6-03-6571 INTEREST ON CAPITAL LEASE	0	1,100	16	1200		9%
TOTAL DEBT SERVICE	63,114	72,538	53,028	74,200	0	2%
TOTAL POLICE DEPARTMENT	1,826,661	2,028,253	1,932,119	2,094,690	0	3%

01 -GENERAL FUND
DISPATCH
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
01-6-04-6101 SALARIES & WAGES	177,766	210,816	209,425	213,337.85		1%
01-6-04-6102 HEALTH INSURANCE	42,909	41,184	51,659	58,044.65		41%
01-6-04-6111 FICA	14,278	16,386	16,502	16,578.38		1%
01-6-04-6112 MEDICARE	0	0	0	-		
01-6-04-6113 WORKMANS COMP	13,410	20,783	21,224	20,783.00		0%
01-6-04-6114 UNEMPLOYMENT	751	1,260	1,150	1,261.00		0%
01-6-04-6115 RETIREMENT	13,177	14,994	15,119	15,169.76		1%
01-6-04-6118 OVERTIME	10,556	10,903	6,018	3,373.07		-69%
TOTAL PERSONAL SERVICES	272,847	316,326	321,097	328,548	0	4%

SUPPLIES

01-6-04-6203 JAIL SUPPLIES	7,788	9,000	10,264	12000		33%
TOTAL SUPPLIES	7,788	9,000	10,264	12,000	0	33%
OTHER CHARGES & SERVICES						
01-6-04-6211 TELEPHONE	14,098	17,000	19,997	20,000		18%
01-6-04-6214 E-911	38,340	36,000	39,947	41,000		14%
01-6-04-6224 UNIFORMS & ACCESSORIES	1,210	500	0	4,000		700%
01-6-04-6235 CONTRACT SERVICES	708	4,000	4,650	4,000		0%
TOTAL OTHER CHARGES & SERVICES	54,356	57,500	64,594	69,000	0	20%
TRAVEL & TRAINING						
01-6-04-6262 TRAVEL & TRAINING	81	1,500	210	1500		0%
TOTAL TRAVEL & TRAINING	81	1500	210.28	1500	0	0%
TOTAL DISPATCH	335,072	384,326	396,166	411,048	0	7%

01 -GENERAL FUND
FIRE DEPARTMENT
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
01-6-06-6101 SALARIES & WAGES	957,709	1,239,195	1,016,311	1,019,536.93		-18%
01-6-06-6102 HEALTH INSURANCE	109,150	115,132	118,820	133,904.83		16%
01-6-06-6111 FICA	16,715	18,084	17,576	18,038.14		0%
01-6-06-6113 WORKMANS COMP	66,525	70,209	96,063	70,209.00		0%
01-6-06-6114 UNEMPLOYMENT	2,443	2,700	307	2,700.00		0%
01-6-06-6116 STATE PENSION	145,890	173,487	150,422	173,110.77		0%
01-6-06-6117 VOLUNTEER PENSION	0	858	0	-		-100%
01-6-06-6118 OVERTIME	206,766	196,371	206,394	212,585.57		8%
01-6-06-6122 CLOTHING	14,835	13,475	18,433	9,375.00		-30%
01-6-06-6125 CONTRACT TRAINING	6,032	9,540	710	5,000.00		-48%
TOTAL PERSONAL SERVICES	1,526,065	1,839,051	1,625,036	1,644,460	0	-11%
SUPPLIES						
01-6-06-6201 OFFICE SUPPLIES	583	3,000	816	3,000		0%
01-6-06-6202 OPERATING EXPENSES	11,932	20,000	17,303	20,000		0%
01-6-06-6204 FUEL	14,794	14,000	13,838	15,000		7%
01-6-06-6206 SMALL TOOLS & MINOR EQUIP	2,035	3,223	3,382	4,500		40%
01-6-06-6207 MISC SUPPLIES	434	1,500	396	2,000		33%
TOTAL SUPPLIES	29,778	41,723	35,734	44,500	0	7%
OTHER CHARGES & SERVICES						
01-6-06-6211 TELEPHONE	37,439	35,000	33,050	35,000		0%
01-6-06-6224 UNIFORMS & ACCESSORIES	9,257	10,000	7,446	10,000		0%

01-6-06-6235 CONTRACT SERVICES	3,784	10,200	10,482	17,700			74%
01-6-06-6258 WEATHER CALL	0	0	0	0			
TOTAL OTHER CHARGES & SERVICES	50,480	55,200	50,978	62,700		0	14%
TRAVEL & TRAINING							
01-6-06-6261 SAFETY TRAINING & EQUIP	1,975	2,000	477	4000			100%
01-6-06-6262 TRAVEL & TRAINING	4,623	5,000	5,491	5000			0%
TOTAL TRAVEL & TRAINING	6,598	7,000	5,968	9,000		0	29%
REPAIRS & MAINTENANCE							
01-6-06-6271 VEHICLE REPAIRS & MAINTANE	27,314	33,500	29,334	35,000			4%
01-6-06-6272 EQUIPMENT REPAIRS	4,126	7,000	4,333	8,000			14%
01-6-06-6273 BUILDING REPAIRS	8,927	15,000	4,012	10,000			-33%
TOTAL REPAIRS & MAINTENANCE	40,367	55,500	37,680	53,000		0	-5%
MISCELLANEOUS							
01-6-06-6281 MEMBERSHIP DUES	1,744	3,000	3,360	3000			0%
TOTAL MISCELLANEOUS	1,744	3,000	3,360	3,000		0	0%

01 -GENERAL FUND
FIRE DEPARTMENT
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET

DEBT SERVICE

01-6-06-6570 PRINCIPAL CAPITAL LEASE	56,263	56,263	56,263	56263		0%
01-6-06-6571 INTEREST ON CAPITAL LEASE	0	0	0	12000		
TOTAL DEBT SERVICE	56,263	56,263	56,263	68,263	0	21%
TOTAL FIRE DEPARTMENT	1,711,295	2,057,737	1,815,019	1,884,923	0	-8%

?

01 -GENERAL FUND
EMERGENCY MGMT
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
SUPPLIES						
01-6-07-6202 OPERATING SUPPLIES	0	2,000	220	2,000		0%
01-6-07-6209 EOC SUPPLIES	0	1,500	0	1,500		0%
TOTAL SUPPLIES	0	3,500	220	3,500	0	0%
OTHER CHARGES & SERVICES						
01-6-07-6212 ELECTRIC	2,497	3,000	947	3,000		0%
01-6-07-6235 CONTRACT SERVICES	5,444	10,000	0	10,000		0%
TOTAL OTHER CHARGES & SERVICES	7,941	13,000	947	13,000	0	0%

REPAIRS & MAINTENANCE						
01-6-07-6276 RADIO MAINTENANCE	1,968	5,000	3,090	5,000		0%
01-6-07-6277 SIREN MAINTENANCE	13,272	12,200	0	10,000		-18%
TOTAL REPAIRS & MAINTENANCE	15,240	17,200	3,090	15,000	0	-13%
CAPITAL EXPENDITURES						
01-6-07-6333 CAPITAL PURCHASES	24,964	25,000	25,000	48,000		92%
TOTAL CAPITAL EXPENDITURES	24,964	25,000	25,000	48,000	0	92%
TOTAL EMERGENCY MGMT	48,145	58,700	29,256	79,500	0	35%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 12
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

01 -GENERAL FUND
COMMUNITY DEVELOPMENT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
01-6-10-6101 SALARIES & WAGES	277,018	366,991	294,279	414,968.24		13%
01-6-10-6102 HEALTH INSURANCE	43,027	56,100	41,330	61,998.29		11%
01-6-10-6111 FICA	20,878	29,696	22,462	32,511.14		9%
01-6-10-6113 WORKMANS COMP	4,620	11,178	7,827	9,892.69		-11%
01-6-10-6114 UNEMPLOYMENT	705	1,260	642	1,749.55		39%
01-6-10-6115 RETIREMENT	19,786	26,354	21,177	29,047.78		10%
01-6-10-6118 OVERTIME	2,627	4,759	1,969	1,834.80		-61%

TOTAL PERSONAL SERVICES	368,661	496,338	389,686	552,002	0	11%
SUPPLIES						
01-6-10-6201 OFFICE SUPPLIES	0	2,000	1,042	2,500		25%
01-6-10-6202 OPERATING EXPENSES	0	2,800	3,344	2,000		-29%
01-6-10-6204 FUEL	5,876	5,500	5,079	6000		9%
01-6-10-6206 EQUIPMENT EXPENSES & TOOLS	0	1,900	416	1500		-21%
01-6-10-6207 MISC SUPPLIES	8,306	4,600	5,235	5000		9%
TOTAL SUPPLIES	14,182	16,800	15,116	17,000	0	1%
OTHER CHARGES & SERVICES						
01-6-10-6224 UNIFORMS & ACCESORIES	0	500	102	1000		100%
01-6-10-6235 CONTRACT SERVICES	46,460	59,032	61,897	50000		-15%
01-6-10-6244 ENGINEERING FEES	450	15,500	19,998	10521		-32%
01-6-10-6250 ECONOMIC DEVELOPMENT	434	750	97	0		-100%
TOTAL OTHER CHARGES & SERVICES	47,344	75,782	82,093	61,521	0	-19%
TRAVEL & TRAINING						
01-6-10-6261 LICENSE RENEWAL	595	900	207	750		-17%
01-6-10-6262 TRAVEL & TRAINING	2,387	2,700	2,005	3000		11%
TOTAL TRAVEL & TRAINING	2,982	3,600	2,211	3,750	0	4%
REPAIRS & MAINTENANCE						
01-6-10-6271 VEHICLE MAINTENANCE	5,052	2,500	1,798	2500		0%
01-6-10-6272 EQUIPMENT REPAIR & REPLACE	0	1,700	0	2000		18%
TOTAL REPAIRS & MAINTENANCE	5,052	4,200	1,798	4,500	0	7%

MISCELLANEOUS						
01-6-10-6281 MEMBERSHIP DUES	900	1,800	2,164	2000		11%
TOTAL MISCELLANEOUS	900	1,800	2,164	2,000	0	11%
CAPITAL EXPENDITURES						
01-6-10-6350 VEHICLES	0	35,000	0	0		-100%
PRINTER PLOTTER				10000		
SOFTWARE				5000		
COMPUTER STATION				1500		
TOTAL CAPITAL EXPENDITURES	0	35000	35000	16500	0	-53%
TOTAL COMMUNITY DEVELOPMENT	439,121	633,520	528,069	657,273	0	4%

01 -GENERAL FUND
ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
01-6-11-6101 SALARIES & WAGES	239,903	392,738	392,684	437,892.33		11%
01-6-11-6102 HEALTH INSURANCE	36,027	65,524	56,034	62,446.50		-5%
01-6-11-6111 FICA	17,051	30,523	29,372	58,115.70		90%
01-6-11-6113 WORKMANS COMP	975	1,869	1,882	2,550.24		36%
01-6-11-6114 UNEMPLOYMENT	526	720	98	721.00		0%

01-6-11-6115 RETIREMENT	22,980	36,756	40,679	39,673.00		8%
01-6-11-6118 OVERTIME	0	0	0			
TOTAL PERSONAL SERVICES	317,462	528,130	520,748	601,399	0	14%
SUPPLIES						
01-6-11-6201 OFFICE SUPPLIES	3,454	4,500	1,840	9,000		100%
01-6-11-6204 FUEL	2,811	4,800	2,822	4,800		0%
TOTAL SUPPLIES	6,265	9,300	4,662	13,800	0	48%
OTHER CHARGES & SERVICES						
01-6-11-6235 CONTRACT SERVICES	56,208	56,000	40,217	56,000		0%
01-6-11-6250 ECONOMIC DEVELOPMENT	0	0				
01-6-11-6259 PE/ED CONTRACTS	0	0				
TOTAL OTHER CHARGES & SERVICES	56,208	56,000	40,217	56,000	0	0%
TRAVEL & TRAINING						
01-6-11-6262 ADMIN TRAVEL & TRAINING	10,803	16,000	19,810	16,000		0%
01-6-11-6263 COUNCIL TRAVEL & TRAINING	2,195	5,000	1,288	5,000		0%
TOTAL TRAVEL & TRAINING	12,998	21,000	21,098	21,000	0	0%
MISCELLANEOUS						
01-6-11-6281 MEMBERSHIP DUES	1,623	3,000	2,180	3,000		0%
01-6-11-6289 COUNCIL CONTINGENCY	649	32,000	2,037	10,000		-69%
TOTAL MISCELLANEOUS	2,272	35,000	4,217	13,000	0	-63%

TOTAL ADMINISTRATION	395,205	649,430	590,941	705,199	0	9%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 14
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

01 -GENERAL FUND
STREETS & PARKS
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
01-6-14-6101 SALARIES	142,086	215,381	197,211	223,179.24		4%
01-6-14-6102 HEALTH INSURANCE	35,386	67,063	44,754	55,390.85		-17%
01-6-14-6111 FICA	12,173	15,074	16,826	15,606.46		4%
01-6-14-6113 WORKERS COMP	18,760	24,221	27,341	24,220.90		0%
01-6-14-6114 UNEMPLOYMENT	730	1,260	930	1,260.00		0%
01-6-14-6115 RETIREMENT	11,115	15,818	15,372	16,708.01		6%
01-6-14-6118 OVERTIME	12,974	13,655	18,647	15,506.55		14%
TOTAL PERSONAL SERVICES	233,224	352,472	321,081	351,872	0	0%
SUPPLIES						
01-6-14-6201 OFFICE SUPPLIES	38	500	0	500		0%
01-6-14-6202 OPERATING EXPENSES	6,720	7,000	4,874	6,000		-14%
01-6-14-6204 FUEL	8,590	10,000	7,933	11000		10%
01-6-14-6206 EQUIPMENT AND TOOLS	7,349	9,000	6,093	9000		0%
01-6-14-6208 STREET SIGNS	4,034	6,500	5,031	7500		15%
TOTAL SUPPLIES	26,731	33,000	23,931	34,000	0	3%
OTHER CHARGES & SERVICES						

01-6-14-6212 ELECTRIC	99,325	100,000	82,879	100000		0%
01-6-14-6224 UNIFORMS & ACCESSORIES	1,803	3,500	2,902	3500		0%
01-6-14-6230 EQUIPMENT RENTAL	479	2,500	480	2500		0%
01-6-14-6235 CONTRACT SERVICES	14,551	20,000	16,809	22500		13%
TOTAL OTHER CHARGES & SERVICES	116,158	126,000	103,070	128,500	0	2%
TRAVEL & TRAINING						
01-6-14-6262 TRAVEL & TRAINING	0	1,000	0	500		-50%
TOTAL TRAVEL & TRAINING	0	1000	0	500	0	-50%
REPAIRS & MAINTENANCE						
01-6-14-6271 VEHICLE REPAIRS & MAINTANE	11,845	15,000	9,959	15000		0%
01-6-14-6272 EQUIPMENT REPAIRS	15,863	23,000	21,150	25000		9%
01-6-14-6273 REPAIR & MAINT SUPPLIES	11,346	20,000	5,239	15000		-25%
01-6-14-6274 STREET REPAIRS	137,037	350,000	71,375	350000		0%
01-6-14-6275 PARK IMPROVEMENTS	30,089	40,000	32,307	45000		13%
TOTAL REPAIRS & MAINTENANCE	206,180	448,000	140,030	450,000	0	0%
CAPITAL EXPENDITURES						
01-6-14-6333 CAPITAL PURCHASES	253,941	100,000	0	77000		-23%
TOTAL CAPITAL EXPENDITURES	253,941	100,000	0	77,000	0	-23%
DEBT SERVICE						
01-6-14-6570 PRINCIPAL CAPITAL LEASE	0	0	0			
01-6-14-6571 INTEREST ON CAPITAL LEASE	0	0	0			
01-6-14-6575 LEASE PAYMENTS	2,400	2,400	2,400	2400		0%

TOTAL DEBT SERVICE	2,400	2,400	2,400	2,400	0	0%
TOTAL STREETS & PARKS	838,634	1,062,872	590,513	1,044,272	0	-2%

01 -GENERAL FUND
NON-DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
DEBT SERVICE						
01-6-90-6550 PRINCIPAL - CAPITAL LEASE	0	0		68086.41		
01-6-90-6555 INTEREST ON CAP LEASE	0	0		8246.31		
TOTAL DEBT SERVICE	0	0	0	76332.72	0	
OTHER FINANCING USES						
01-6-90-6731 TSF TO CAPITAL IMP FUND	0	0	0			
01-6-90-6732 TSF TO GUSA	1,832,512	1,892,300	1,892,300	1892300		0%
01-6-90-6734 TSF TO GIA	0	0	0			
01-6-90-6737 TSF TO GUSA BOND PLEDGE	1,860,000	1,860,000	1,860,000	1800000		-3%
01-6-90-6738 TSF TO HOTEL-MOTEL TAX FUN	232,685	0	0			
01-6-90-6740 TSF TO GIA	0	0	0			
01-6-90-6741 TSF TO ST&INFRASTRUCTURE	103,468	0	0			
01-6-90-6742 TSF TO PUBLIC SAFETY CAPF	25,000	0	0	143963		
01-6-90-6743 TSF TO PUBLIC SAFETY PERS	0	0	0			
01-6-90-6745 TSF TO RESERVES	0	0	0			

TOTAL OTHER FINANCING USES	4,053,665	3,752,300	3,752,300	3,836,263	0	2%
TOTAL NON-DEPARTMENTAL	4,053,665	3,752,300	3,752,300	3,836,263	0	2%
TOTAL EXPENDITURES	10,472,999	11,515,031	10,460,044	11,616,892	0	1%
REVENUE OVER/(UNDER) EXPENDITURES	1,563,019	0	1,790,763	0	0	
				3.47%		

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: MARCH 31ST, 2019

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	YEAR TO DATE % BELOW OR ABOVE TARGET %
						58%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

02 -GUSA
REVENUES

GENERAL REVENUES
================

CHARGES FOR SERVICES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
02-5-00-5210 WATER SALES	2,766,647	2,900,000	2,411,491	2,900,000		0%
02-5-00-5211 SEWER FEES	1,310,236	1,324,581	1,162,717	1,324,581		0%
02-5-00-5212 REFUSE FEES	722,364	700,000	687,286	750,000		7%
02-5-00-5213 SOLID WASTE MGT FEE	18,300	30,000	16,534	20,000		-33%
02-5-00-5214 STORM WATER MANAGEMENT FEE	105,034	103,000	94,893	106,000		3%
02-5-00-5215 WATER/WASTEWATER FEE	3,036	5,000	744	3,000		-40%
02-5-00-5216 DELINQUENT FEES	121,005	120,000	102,379	120,000		0%
02-5-00-5217 CONNECT/TRANSFER FEE	8,175	7,000	7,363	7,000		0%
02-5-00-5218 RECONNECT FEE	44,904	42,000	43,027	43,000		2%
02-5-00-5219 METER PULL FEE	0	0	0	0		
02-5-00-5220 WATER TAPS	71,621	90,000	17,867	70,000		-22%
02-5-00-5221 SEWER TAPS	10,472	16,000	4,800	10,000		-38%
02-5-00-5222 CCRD 2 ROYALTIES	773	1,190	705	1,190		0%
02-5-00-5223 CCRWD 2 SEWER ROYALTIES	3,622	4,000	3,096	4,000		0%

TOTAL CHARGES FOR SERVICES	5,186,189	5,342,771	4,552,904	5,358,771	0	0%
INTERGOVERNMENTAL						
02-5-00-5258 CONTRIB CAPITAL TC VISION	0	0				
TOTAL INTERGOVERNMENTAL	0	0	0	0	0	
INVESTMENT INCOME						
02-5-00-5301 INTEREST INCOME	6,246	2,000	2,423	12,786		539%
02-5-00-5303 INTEREST - BOND FUNDS	10,670	12,000	29,691	12,000		0%
02-5-00-5305 INTEREST - C D	1,033	1,500	376	1,500		0%
02-5-00-5307 INTEREST - SPIRIT BANK	0	0	0	0		
TOTAL INVESTMENT INCOME	17,949	15,500	32,490	26,286	0	70%
MISCELLANEOUS/OTHER						
02-5-00-5351 DONATIONS	0	0	0			
02-5-00-5353 REFUNDS	548	0	0			
02-5-00-5355 MISCELLANEOUS	1,591	500	329	500		0%
02-5-00-5358 ONLINE PAYMENT FEES	22,508	16,000	25,003	24,000		50%
02-5-00-5359 RETURNED CHECK FEE	3,810	2,000	2,120	2,000		0%
02-5-00-5360 COPIES	154	100	0	100		0%
02-5-00-5362 INSURANCE REIMBURSEMENTS	0	0	0	0		
TOTAL MISCELLANEOUS/OTHER	28,611	18,600	27,452	26,600	0	43%
OTHER FINANCING SOURCES						
02-5-00-5400 TRANSFER FROM GF - OTHER	0	0	0			
02-5-00-5401 TSF FROM GEN FUND - SALES	1,832,512	1,892,300	1,892,300	1892300		0%
02-5-00-5402 TSF FR GF - BOND PLEDGE	1,860,000	1,860,000	1,860,000	1800000		-3%
02-5-00-5405 TSF FROM CIF - DEDICATEDT	0	0	0			
02-5-00-5406 TRANSFER FROM GIA	0	0	0			
02-5-00-5409 TRANSFER FROM FUND BALANCE	0	27,618	27,618			
02-5-00-5410 TSF FROM SEWER EXT FUND	0	0	0			
02-5-00-5451 OWRB LOAN PROCEEDS	0	0	0			

02-5-00-5480 FORGIVENESS ON NOTE	0	0	0			
02-5-00-5481 DEVELOPER CONTRIBUTIONS	0	0	0			
TOTAL OTHER FINANCING SOURCES	3,692,512	3,779,918	3,779,918	3,692,300	0	-2%
TOTAL GENERAL REVENUES	8,925,261	9,156,789	8,392,764	9,103,957	0	-1%
TOTAL REVENUES	8,925,261	9,156,789	8,392,764	9,103,957	0	-1%
	===========	===========	===========	============	============	

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 3
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

02 -GUSA
WATER & SEWER
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
02-6-16-6101 SALARIES & WAGES	256,008	324,310	308,880	412,877.45		27%
02-6-16-6102 HEALTH INSURANCE	47,184	60,929	51,482	89,430.50		47%
02-6-16-6111 FICA	21,124	25,631	23,861	32,756.26		28%
02-6-16-6113 WORKSMAN COMP	22,499	22,615	30,945	29,076.30		29%
02-6-16-6114 UNEMPLOYMENT	941	1,190	781	1,530.00		29%
02-6-16-6115 RETIREMENT	20,084	23,114	22,316	29,417.13		27%
02-6-16-6118 OVERTIME	13,852	8,893	10,741	10,000.00		12%
02-6-16-6122 CLOTHING & UNIFORMS	0	0	0			
TOTAL PERSONAL SERVICES	381,692	466,682	449,006	605,088	0	30%
SUPPLIES						

02-6-16-6201 OFFICE SUPPLIES	50	500	30	500		0%
02-6-16-6202 OPERATING EXPENSES	133,045	97,000	75,530	100000		3%
02-6-16-6204 FUEL	12,631	16,000	15,010	20000		25%
02-6-16-6206 SMALL TOOLS & MINOR EQUIP	3,305	3,000	2,174	3000		0%
TOTAL SUPPLIES	149,031	116,500	92,745	123,500	0	6%
OTHER CHARGES & SERVICES						
02-6-16-6210 CHEMICALS	99,369	100,000	70,133	100000		0%
02-6-16-6211 TELEPHONES	9,579	10,000	9,286	11000		10%
02-6-16-6212 ELECTRIC	205,833	220,000	179,692	220000		0%
02-6-16-6213 GAS	18,310	20,000	19,522	20000		0%
02-6-16-6221 WATER PURCHASES	1,196,715	1,221,474	1,297,228	1382000		13%
02-6-16-6223 INSURANCE	49,674	60,000	71,907	65000		8%
02-6-16-6224 UNIFORMS & ACCESSORIES	2,631	5,000	3,211	5000		0%
02-6-16-6230 EQUIPMENT RENTAL	0	3,000	0	2000		-33%
02-6-16-6234 POSTAGE	0	0	0			
02-6-16-6235 CONTRACT SERVICES	51,965	61,762	43,944	55000		-11%
02-6-16-6236 AUDIT FEES	16,650	18,100	6,800	18000		-1%
02-6-16-6242 ADMINISTRATIVE SERVICES	688	6,000	501	7500		25%
02-6-16-6244 ENGINEERING FEES	0	0	0			
02-6-16-6245 LEGAL SERVICES	0	2,000	1,517	2000		0%
02-6-16-6250 ECONOMIC DEVELOPMENT	0	0	0			
TOTAL OTHER CHARGES & SERVICES	1,651,414	1,727,336	1,703,740	1,887,500	0	9%
TRAVEL & TRAINING						
02-6-16-6261 SAFETY TRAINING & EQUIP	0	800	0	1000		25%
02-6-16-6262 TRAVEL & TRAINING	202	1,000	104	1858		86%
TOTAL TRAVEL & TRAINING	202	1800	104.0666667	2858	0	59%
REPAIRS & MAINTENANCE						
02-6-16-6271 VEHICLE REPAIRS & MAINTANE	7,814	7,000	5,342	9000		29%
02-6-16-6272 EQUIPMENT REPAIRS	48,819	39,500	45,184	34500		-13%
02-6-16-6273 REPAIR & MAINTENANCE	12,974	22,200	26,884	22000		-1%

02-6-16-6278 SEWER IMPROVEMENTS	37,916	805,000	526,387	350000		-57%
TOTAL REPAIRS & MAINTENANCE	107,523	873,700	603,797	415,500	0	-52%

02 -GUSA
WATER & SEWER
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
MISCELLANEOUS						
02-6-16-6281 MEMBERSHIP DUES	0	200	0	1250		525%
02-6-16-6293 INSURANCE FLOW-THRU	0	0	0			
TOTAL MISCELLANEOUS	0	200	0	1250	0	525%
CAPITAL EXPENDITURES						
02-6-16-6333 CAPITAL PURCHASES	0	5,000	0	65000		1200%
02-6-16-6350 VEHICLES	0	65,000	0	0		-100%
02-6-16-6355 CAPITAL - COMPUTERS	0	0	0	2500		
02-6-16-6365 CAPITAL CONTRIBUTION	0	0	0			
TOTAL CAPITAL EXPENDITURES	0	70,000	0	67,500	0	-4%
TOTAL WATER & SEWER	2,289,862	3,256,218	2,849,393	3,103,196	0	-5%

02 -GUSA
UTILITY BILLING
DEPARTMENTAL EXPENDITURES

	- 2018-2019 -	- 2018-2019 -	2019 - 2020	2019 - 2020

	2017-2018 ACTUAL	CURRENT BUDGET	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
PERSONAL SERVICES						
02-6-17-6101 SALARIES & WAGES	121,630	140,969	136,449	171,491.72		22%
02-6-17-6102 HEALTH INSURANCE	25,912	31,210	28,753	33,607.80		8%
02-6-17-6111 FICA	10,084	10,996	10,808	13,119.12		19%
02-6-17-6113 WORKMANS COMP	543	1,189	862	1,486.10		25%
02-6-17-6114 UNEMPLOYMENT	547	720	670	900.00		25%
02-6-17-6115 RETIREMENT	9,206	10,039	9,825	12,209.77		22%
02-6-17-6118 OVERTIME	8,164	7,172	5,591	5,700.00		-21%
TOTAL PERSONAL SERVICES	176,086	202,295	192,959	238,515	0	18%
SUPPLIES						
02-6-17-6201 OFFICE SUPPLIES	1,809	3,000	1,797	3,000		0%
02-6-17-6202 OPERATING EXPENSES	61,319	53,000	48,993	56,000		6%
02-6-17-6203 REPAIR & MAINT SUPPLIES	0	0	0			
TOTAL SUPPLIES	63,128	56,000	50,790	59,000	0	5%
OTHER CHARGES & SERVICES						
02-6-17-6211 TELEPHONES	4,829	7,700	4,947	7,700		0%
02-6-17-6234 POSTAGE	26,482	22,000	23,628	20,000		-9%
02-6-17-6235 CONTRACT SERVICES	50,122	41,000	41,404	40,000		-2%
TOTAL OTHER CHARGES & SERVICES	81,433	70,700	69,980	67,700	0	-4%
TRAVEL & TRAINING						
02-6-17-6262 TRAVEL & TRAINING	2,027	1,500	0	1,500		0%
TOTAL TRAVEL & TRAINING	2027	1500	0	1500	0	0%

REPAIRS & MAINTENANCE						
02-6-17-6273 BUILDING REPAIRS	4,105	4,000	2,801	4,000		0%
TOTAL REPAIRS & MAINTENANCE	4,105	4,000	2,801	4,000	0	0%
CAPITAL EXPENDITURES						
02-6-17-6355 COMPUTER EQUIPMENT	0	1,600	0	1,600		0%
TOTAL CAPITAL EXPENDITURES	0	1,600	0	1,600	0	0%
TOTAL UTILITY BILLING	326,779	336,095	316,530	372,315	0	11%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 6
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

02 -GUSA
REFUSE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
SUPPLIES						
02-6-19-6202 OPERATING EXPENSES	0	0				
TOTAL SUPPLIES	0	0	0	0	0	
OTHER CHARGES & SERVICES						
02-6-19-6252 REFUSE PICKUP FEES	655,403	500,000	630,564	650,000		30%
02-6-19-6253 REFUSE STATE FEE	0	0				

TOTAL OTHER CHARGES & SERVICES	655,403	500,000	630,564	650,000	0	30%
MISCELLANEOUS						
02-6-19-6281 RECYCLE PROGRAM FEES	19,899	30,000	27,296	35000		17%
TOTAL MISCELLANEOUS	19,899	30,000	27,296	35,000	0	17%
TOTAL REFUSE	675,302	530,000	657,860	685,000	0	29%

02 -GUSA
STORM WATER

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
02-6-20-6101 SALARIES & WAGES	9,079	13,593	0	0		-100%
02-6-20-6102 INSURANCE	1,351	2,186	0	0		-100%
02-6-20-6111 FICA	603	1,068	0	0		-100%
02-6-20-6113 WORKERS COMP	0	412	0	0		-100%
02-6-20-6114 UNEMPLOYMENT	0	47	0	0		-100%
02-6-20-6115 RETIREMENT	636	952	0	0		-100%
TOTAL PERSONAL SERVICES	11,669	18,258	0	0	0	-100%
SUPPLIES						
02-6-20-6202 OPERATING EXPENSES	4,000	6,000	5,667	6,000		0%
TOTAL SUPPLIES	4,000	6,000	5,667	6,000	0	0%

TOTAL STORM WATER	15,669	24,258	5,667	6,000	0	-75%

02 -GUSA
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
OTHER						
02-6-90-6401 DEPRECIATION	954,234	0	0			
02-6-90-6402 BAD DEBT	0	0	0			
02-6-90-6403 LOSS ON ASSETS	0	0	0			
TOTAL OTHER	954,234	0	0	0	0	
DEBT SERVICE						
02-6-90-6555 INTEREST ON DEBT	959,209	1,807,612	1,807,612	1,776,000		-2%
02-6-90-6556 2001 OWRB LOAN PAYMENTS	68,069	68,069	68,069	68,069		0%
02-6-90-6560 LOAN ADMIN FEES	15,238	16,000	16,000	16,000		0%
02-6-90-6563 2010A/B BOND SF PMT	721,721	765,000	765,000	795,000		4%
02-6-90-6564 2011 BOND SF PMT	157,315	170,000	170,000	180,000		6%
02-6-90-6565 2011 OWRB SF PAYMENTS	-125	147,836	147,836	151,676		3%
02-6-90-6570 FISCAL AGENT FEES	30,125	29,500	29,500	29,500		0%
02-6-90-6597 LOAN REPAYMENT GF	0	21,202	21,202	21,202		0%
02-6-90-6598 VEHICLE LEASE PAYMENTS	0	0	0	0		
02-6-90-6599 CREEK II SETTLEMENT	132,800	125,000	125,000	0		-100%
TOTAL DEBT SERVICE	2,084,352	3,150,219	3,150,219	3,037,447	0	-4%
OTHER FINANCING USES						
02-6-90-6730 TSF TO GENERAL FUND	1,860,000	1,860,000	1,860,000	1900000		2%

02-6-90-6731 TSF TO CAPITAL IMP FUND	0	0	0			
02-6-90-6733 TSF TO GF - CAPITAL PROJEC	237,558	0	0			
02-6-90-6734 TSF TO GIA	0	0	0			
02-6-90-6735 TSF TO CAP RESERVE	0	0	0			
02-6-90-6736 TSF TO CAP IMP FUND - PROJ	0	0	0	0		
02-6-90-6745 TSF TO RESERVES	0	0	0			
TOTAL OTHER FINANCING USES	2,097,558	1,860,000	1,860,000	1,900,000	0	2%
TOTAL NON-DEPARTMENTAL	5,136,144	5,010,219	5,010,219	4,937,447	0	-1%
TOTAL EXPENDITURES	8,443,756	9,156,790	8,839,668	9,103,957	0	-1%
REVENUE OVER/(UNDER) EXPENDITURES	481,505	-1	-446,904	0	0	-89%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: MARCH 31ST, 2019

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	YEAR TO DATE % BELOW OR ABOVE TARGET %
						58%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

04 -PARKS & RECREATION FUND
REVENUES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
NON-DEPARTMENTAL						
================						
CHARGES FOR SERVICES						
04-5-00-5200 DEVELOPMENT FEES	9,800	10,000	5,000	5,000		-50%
TOTAL CHARGES FOR SERVICES	9,800	10,000	5,000	5,000	0	-50%
INVESTMENT INCOME						
04-5-00-5301 INTEREST INCOME	0	0	0	$ 2,596		#DIV/0!

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
TOTAL INVESTMENT INCOME	0	0	0	2596	0	#DIV/0!
OTHER FINANCING SOURCES						
04-5-00-5409 TRANSFER FROM FUND BALANCE	0	0	0			
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	9,800	10,000	5,000	7,596	0	-24%
TOTAL REVENUES	9,800	10,000	5,000	7,596	0	-24%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 2
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

04 -PARKS & RECREATION FUND
STREETS & PARKS
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
CAPITAL EXPENDITURES						
04-6-14-6359 CAPITAL - PARKS IMPROVEMEN	0	10,000	5,000	7596		
TOTAL CAPITAL EXPENDITURES	0	10000	5000	7596	0	-24%
TOTAL STREETS & PARKS	0	10000	5000	7596	0	-24%

TOTAL EXPENDITURES	0	10000	5000	7596	0	-24%
REVENUE OVER/(UNDER) EXPENDITURES	9,800	0	0	0	0	

⍰

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: MARCH 31ST, 2019

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	YEAR TO DATE % BELOW OR ABOVE TARGET % 58%

⍰

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

05 -HOTEL-MOTEL TAX FUND
REVENUES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
NON-DEPARTMENTAL						
================						
TAXES						
05-5-00-5009 HOTEL MOTEL TAX	183,174	200,000	212,734	200,000		0%
TOTAL TAXES	183,174	200,000	212,734	200,000	0	0%
INVESTMENT INCOME						
05-5-00-5301 INTEREST INCOME	0	0	0	$ 6,666		

TOTAL INVESTMENT INCOME	0	0	0	6666	0	
OTHER FINANCING SOURCES						
05-5-00-5400 TSF FROM GENERAL FUND	232,685	0	0			
05-5-00-5409 TSF FROM FUND BALANCE	0	0	0			
TOTAL OTHER FINANCING SOURCES	232685	0	0	0	0	
TOTAL NON-DEPARTMENTAL	415,859	200,000	212,734	206,666	0	3%
TOTAL REVENUES	415,859	200,000	212,734	206,666	0	3%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 2
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

05 -HOTEL-MOTEL TAX FUND
ECONOMIC DEVELOPMENT
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
OTHER CHARGES & SERVICES						
05-6-12-6235 CONTRACT SERVICES	3,325	5,000	0	7,000		
05-6-12-6250 ECONOMIC DEVELOPMENT	4,500	5,000	5,333	10,000		
05-6-12-6259 PE/ED CONTRACTS	59,850	72,000	72,000	72,000		
TOTAL OTHER CHARGES & SERVICES	67675	82000	77333.33333	89000	0	9%

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET		
TRAVEL & TRAINING							
05-6-12-6262 TRAVEL AND TRAINING	0	7,000	0	10000			
TOTAL TRAVEL & TRAINING	0	7000	0	10000		0	43%
MISCELLANEOUS							
05-6-12-6281 MEMBERSHIP DUES	6,000	9,000	8,000	9000			
TOTAL MISCELLANEOUS	6000	9000	8000	9000		0	0%
TOTAL ECONOMIC DEVELOPMENT	73,675	98,000	85,333	108,000		0	10%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 3
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

05 -HOTEL-MOTEL TAX FUND
PARKS & CULTURE
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET		
REPAIRS & MAINTENANCE							
05-6-14-6275 PARK IMPROVEMENTS	0	4,000	0	10666			
TOTAL REPAIRS & MAINTENANCE	0	4000	0	10666		0	167%
TOTAL PARKS & CULTURE	0	4000	0	10666		0	167%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 4
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

05 -HOTEL-MOTEL TAX FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
OTHER FINANCING USES						
05-6-90-6740 TSF TO GIA	0	65,000	65,000	60000		
05-6-90-6745 TSF TO RESERVES	0	33,000	33,000	28000		
TOTAL OTHER FINANCING USES	0	98000	98000	88000	0	-10%
TOTAL NON-DEPARTMENTAL	0	98000	98000	88000	0	-10%
TOTAL EXPENDITURES	73,675	200,000	183,333	206,666	0	3%
REVENUE OVER/(UNDER) EXPENDITURES	342,184	0	29,401	0	0	

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BU DGET WORKSHEET
AS OF: MARCH 31ST, 2019

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	YEAR TO DATE % BELOW OR ABOVE TARGET %
						58%
30 -INDUSTRIAL AUTHORITY REVENUES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
NON-DEPARTMENTAL						
===============						
MISCELLANEOUS/OTHER						
30-5-00-5351 DONATIONS	135	0	0			
TOTAL MISCELLANEOUS/OTHER	135	0	0	0	0	
OTHER FINANCING SOURCES						
30-5-00-5400 TRANSFER FROM GENERAL FUND	0	0	0			
30-5-00-5409 TSF FROM FUND BALANCE	0	33,332	33,332	25,591		-23%
30-5-00-5410 TSF FROM HOTEL- MOTEL	0	65,000	65,000	60,000		-8%
TOTAL OTHER FINANCING SOURCES	0	98332	98332	85591	0	-13%

TOTAL NON-DEPARTMENTAL	135	98,332	98,332	85,591	0	-13%
CONFERENCE CENTER						
=================						
CHARGES FOR SERVICES						
30-5-01-5207 CONFERENCE CENTER FEES	343,539	350,000	377,957	360,000		3%
TOTAL CHARGES FOR SERVICES	343,539	350,000	377,957	360,000	0	3%
MISCELLANEOUS/OTHER						
30-5-01-5350 SALE OF ASSETS	0	0	0			
30-5-01-5354 VENDING COMMISSIONS	138	150	195	200		33%
30-5-01-5355 MISCELLANEOUS	0	0	0			
30-5-01-5362 INSURANCE REIMBURSEMENTS	0	0	0			
30-5-01-5365 LANDSCAPE REVENUE	56,030	50,000	22,750	40,000		-20%
TOTAL MISCELLANEOUS/OTHER	56,168	50,150	22,945	40,200	0	-20%
TOTAL CONFERENCE CENTER	399,707	400,150	400,902	400,200	0	0%
ECONOMIC DEVELOPMENT						
====================						
INVESTMENT INCOME						
30-5-00-5301 INTEREST INCOME	0	0		15169		
TOTAL INVESTMENT INCOME	0	0	0	15169	0	

MISCELLANEOUS/OTHER

30-5-12-5350 SALE OF ASSETS	0	0	0			
30-5-12-5355 MISCELLANEOUS	0	0	0			
30-5-12-5356 RENTAL INCOME	14,400	14,400	14,400	14,400		0%
TOTAL MISCELLANEOUS/OTHER	14,400	14,400	14,400	14,400	0	0%
TOTAL ECONOMIC DEVELOPMENT	14,400	14,400	14,400	29,569	0	105%
TOTAL REVENUES	414,242	512,882	513,634	515,360	0	0%
	===========	===========	===========	===========	===========	

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 2
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

30 -INDUSTRIAL AUTHORITY
CONFERENCE CENTER
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
30-6-01-6101 SALARIES & WAGES	92,336	144,345	105,295	160,233.86		11%
30-6-01-6102 INSURANCE	11,276	17,046	12,890	22,111.46		30%
30-6-01-6111 FICA	7,539	11,359	8,238	12,742.02		12%
30-6-01-6113 WORKER'S COMP INSURANCE	2,575	4,765	5,029	4,765.31		0%
30-6-01-6114 UNEMPLOYMENT	258	777	457	1,387.10		79%
30-6-01-6115 RETIREMENT	5,042	8,963	5,134	8,421.37		-6%
30-6-01-6118 OVERTIME	328	1,432	245	1,043.76		-27%

TOTAL PERSONAL SERVICES	119,354	188,687	137,289	210,705	0	12%
SUPPLIES						
30-6-01-6202 CC M&O EXPENSES	32,394	40,295	40,295	45,500		13%
30-6-01-6206 TOOLS AND EQUIPMENT	0	0	0			
TOTAL SUPPLIES	32,394	40,295	40,295	45,500	0	13%
OTHER CHARGES & SERVICES						
30-6-01-6235 CONTRACT SERVICES	97,434	69,000	69,000	69,000		0%
30-6-01-6239 MARKETING	16,703	30,000	30,000	25,855		-14%
30-6-01-6254 MISCELLANEOUS	33	0	0			
TOTAL OTHER CHARGES & SERVICES	114,170	99,000	99,000	94,855	0	-4%
REPAIRS & MAINTENANCE						
30-6-01-6273 MAINTENANCE & REPAIRS	81,072	110,000	110,000	50,000		-55%
TOTAL REPAIRS & MAINTENANCE	81,072	110,000	110,000	50,000	0	-55%
CAPITAL EXPENDITURES						
30-6-01-6333 CAPITAL PURCHASES	0	25,000	25,000	50,000		100%
30-6-01-6355 CAPITAL - COMPUTERS	0	0	0			
TOTAL CAPITAL EXPENDITURES	0	25000	25000	50000	0	100%
TOTAL CONFERENCE CENTER	346,990	462,982	411,584	451,060	0	-3%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 3
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

30 -INDUSTRIAL AUTHORITY
ECONOMIC DEVELOPMENT
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
SUPPLIES						
30-6-12-6202 OPERATING EXPENSES	0	0	0			
TOTAL SUPPLIES	0	0	0	0	0	
OTHER CHARGES & SERVICES						
30-6-12-6235 CONTRACT SERVICES	2,550	3,900	3,900	3,900		0%
30-6-12-6237 LEGAL SERVICES	0	0	0			
30-6-12-6239 MARKETING	0	0	0			
30-6-12-6254 MISCELLANEOUS	0	100	100	100		0%
30-6-12-6257 TAX INCENTIVE REBATES	0	0	0			
TOTAL OTHER CHARGES & SERVICES	2,550	4,000	4,000	4,000	0	0%
OTHER						
30-6-12-6403 LOSS ON SALE OF ASSETS	0	0				
TOTAL OTHER	0	0	0	0	0	
TOTAL ECONOMIC DEVELOPMENT	2,550	4,000	4,000	4,000	0	0%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 4
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

30 -INDUSTRIAL AUTHORITY
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
OTHER						
30-6-90-6401 DEPRECIATION	6,500	0	0			
TOTAL OTHER	6,500	0	0	0	0	
OTHER FINANCING USES						
30-6-90-6730 TSF TO GENERAL FUND	31,500	31,500	31,500	45,900		46%
30-6-90-6731 TSF TO CAP IMP FUND	0	0	0	0		
30-6-90-6732 TSF TO GUSA	0	0	0	0		
30-6-90-6734 TSF TO GF - LEASE PMT	14,400	14,400	14,400	14,400		0%
30-6-90-6735 TSF TO GF - TRAFFIC PROJEC	0	0	0			
30-6-90-6738 TSF FROM HOTEL - MOTEL	0	0	0			
30-6-90-6745 TRANSFER TO RESERVES	0	0	0			
TOTAL OTHER FINANCING USES	45,900	45,900	45,900	60,300	0	31%
TOTAL NON-DEPARTMENTAL	52,400	45,900	45,900	60,300	0	31%
TOTAL EXPENDITURES	401,940	512,882	461,484	515,360	0	0%

REVENUE OVER/(UNDER) EXPENDITURES	12,302	0	52,150	0	0
	===========	===========	===========	===========	===========

	2/6/2019 14:50 CITY OF REQUESTED BU AS OF:	GLENPOOL DGET WORKSHEET MARCH 31ST, 2019			PAGE: 1	
						YEAR TO DATE % BELOW OR ABOVE TARGET %
	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	58%

	2/6/2019 14:50 CITY OF REQUESTED BU AS OF: J	GLENPOOL DGET WORKSHEET ULY 31ST, 2018			PAGE: 1	
50 -STREETS & INFRASTRUCTURE REVENUES						
	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
NON-DEPARTMENTAL						
================						
TAXES						
50-5-00-5002 DEDICATED TAX	537,109	549,066	542,700	554,557		1%
50-5-00-5003 USE TAX	30,753	33,065	34,781	33,396		1%
TOTAL TAXES	567,862	582,131	577,481	587,952	0	1%
INVESTMENT INCOME						
01-5-00-5301 INTEREST INCOME	0	0		9258		

TOTAL INVESTMENT INCOME	0	0	0	9258	0	
OTHER FINANCING SOURCES						
50-5-00-5400 TSF FROM GENERAL FUND	103,468	0	0			
50-5-00-5409 TSF FROM FUND BALANCE	0	458,486	458,486	280962		-39%
50-5-00-5450 CAPITAL LEASE PROCEEDS	0	0	0			
TOTAL OTHER FINANCING SOURCES	103,468	458,486	458,486	280,962	0	-39%
TOTAL NON-DEPARTMENTAL	671,330	1,040,617	1,035,967	878,173	0	-16%
TOTAL REVENUES	671,330	1,040,617	1,035,967	878,173	0	-16%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 2
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

50 -STREETS & INFRASTRUCTURE
STREETS & PARKS
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
CAPITAL EXPENDITURES						
50-6-14-6333 CAPITAL EQUIP - STREETS/PA	0	35,500	31,556	0		-100%
50-6-14-6350 VEHICLES - STREETS/PARKS	103,468	0	0	0		
50-6-14-6359 PARKS IMPROVEMENTS	0	50,000	0	50,000		0%
50-6-14-6360 STREETS IMPROVEMENTS	0	522,638	172,191	397,716		-24%

TOTAL CAPITAL EXPENDITURES	103,468	608,138	203,747	447,716	0	-26%
TOTAL STREETS & PARKS	103,468	608,138	203,747	447,716	0	-26%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 3
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

50 -STREETS & INFRASTRUCTURE
WATER & SEWER

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
CAPITAL EXPENDITURES						
50-6-16-6333 CAPITAL EQUIP-WATER/SEWER	6,547	0	0			
50-6-16-6361 WATER/SEWER IMPROVEMENTS	0	207,500	0	205,000		-1%
TOTAL CAPITAL EXPENDITURES	6,547	207,500	0	205,000	0	-1%
TOTAL WATER & SEWER	6,547	207,500	0	205,000	0	-1%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 4
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

50 -STREETS & INFRASTRUCTURE
STORMWATER

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET

CAPITAL EXPENDITURES						
50-6-20-6363 STORMWATER IMPROVEMENTS	0	50,000	50,000	50,000		0%
TOTAL CAPITAL EXPENDITURES	0	50,000	50,000	50,000	0	0%
TOTAL STORMWATER	0	50,000	50,000	50,000	0	0%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 5
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

50 -STREETS & INFRASTRUCTURE
ECONOMIC DEVELOPMENT
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET
CAPITAL EXPENDITURES					
50-6-25-6366 ECONOMIC DEVELOPMENT	0	0	0		
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT	0	0	0	0	0

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 6
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

50 -STREETS & INFRASTRUCTURE
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

	- 2018-2019 -	- 2018-2019 -	2019 - 2020	2019 - 2020

	2017-2018 ACTUAL	CURRENT BUDGET	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
DEBT SERVICE						
50-6-90-6550 PRINCIPAL - CAPITAL LEASE	153,349	155,648	204,465	160,708		3%
50-6-90-6555 INTEREST ON CAP LEASE	21,630	19,331	28,840	14,749		-24%
TOTAL DEBT SERVICE	174979	174979	233304.9733	175456.69	0	0%
OTHER FINANCING USES						
50-6-90-6745 TSF TO RESERVE	0	0				
TOTAL OTHER FINANCING USES	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	174,979	174,979	233,305	175,457	0	0%
TOTAL EXPENDITURES	284,994	1,040,617	487,052	878,173	0	-16%
REVENUE OVER/(UNDER) EXPENDITURES	386,336	0	548,915	0	0	

2/6/2019 14:50	CITY OF	GLENPOOL			PAGE: 1	
	REQUESTED BU	DGET WORKSHEET				
	AS OF:	MARCH 31ST, 2019				
	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	YEAR TO DATE % BELOW OR ABOVE TARGET % 58%

2/6/2019 14:50	CITY OF	GLENPOOL			PAGE: 1	
	REQUESTED BU	DGET WORKSHEET				
	AS OF: J	ULY 31ST, 2018				
51 -PUBLIC SAFETY CAPITAL REVENUES						
	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
NON-DEPARTMENTAL						
================						
TAXES						
51-5-00-5002 DEDICATED TAX	481,416	492,133	486,427	497,054		1%
51-5-00-5003 USE TAX	27,564	29,637	31,174	31,486		6%
TOTAL TAXES	508,980	521,770	517,601	528,540	0	1%
INVESTMENT INCOME						
01-5-00-5301 INTEREST INCOME	0	0		566		

TOTAL INVESTMENT INCOME	0	0	0	566	0	
OTHER FINANCING SOURCES						
51-5-00-5400 TSF FROM GF	25,000	0	0	144000		
51-5-00-5404 TSF FROM GUSA				0		
51-5-00-5409 TSF FROM FUND BALANCE	0	31,849	31,849	0		
51-5-00-5450 CAPITAL LEASE PROCEEDS	0	1,158,929	1,158,929			
TOTAL OTHER FINANCING SOURCES	25,000	1,190,778	1,190,778	144,000	0	-88%
TOTAL NON-DEPARTMENTAL	25,000	1,190,778	1,190,778	144,000	0	-88%
TOTAL REVENUES	533,980	1,712,548	1,708,379	673,106	0	-61%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 2
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

51 -PUBLIC SAFETY CAPITAL
POLICE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
CAPITAL EXPENDITURES						
51-6-03-6333 CAPITAL EQUIPMENT	0	130,669	130,669	0		-100%
51-6-03-6350 VEHICLES	0	299,689	299,689	0		-100%
51-6-03-6357 POLICE EQUIPMENT	0	0	0			

TOTAL CAPITAL EXPENDITURES	0	430,358	430,358	0	0	-100%
TOTAL POLICE	0	430,358	430,358	0	0	-100%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 3
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

51 -PUBLIC SAFETY CAPITAL
FIRE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
CAPITAL EXPENDITURES						
51-6-06-6333 CAPITAL EQUIPMENT	0	35,240	35,240	0		-100%
51-6-06-6350 FIRE VEHICLES	0	725,000	725,000			
51-6-06-6358 FIRE EQUIPMENT	10,897	99,000	99,000	74300		-25%
TOTAL CAPITAL EXPENDITURES	10897	859240	859240	74300	0	-91%
TOTAL FIRE	10,897	859,240	859,240	74,300	0	-91%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 4
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

51 -PUBLIC SAFETY CAPITAL
EMERGENCY MANAGEMENT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET

CAPITAL EXPENDITURES						
51-6-07-6364 COMMUNICATIONS EQUIPMENT	14,387	0	0			
TOTAL CAPITAL EXPENDITURES	14,387	0	0	0	0	
TOTAL EMERGENCY MANAGEMENT	14,387	0	0	0	0	

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 5
REQUESTED BU DGET WORKSHEET
AS OF: J ULY 31ST, 2018

51 -PUBLIC SAFETY CAPITAL
NON-DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
DEBT SERVICE						
51-6-90-6550 PRINCIPAL - CAPITAL LEASE	349,012	365,043	365,043	482131.07		
51-6-90-6555 INTEREST ON CAP LEASE	36,146	57,907	57,907	64519.31		
51-6-90-6597 LOAN REPAYMENT GF	0	0	0	0		
TOTAL DEBT SERVICE	385,158	422,950	422,950	546,650	0	29%
OTHER FINANCING USES						
51-6-90-6745 TSF TO RESERVE	0	0		52156		
TOTAL OTHER FINANCING USES	0	0	0	52156	0	

TOTAL NON-DEPARTMENTAL	385,158	422,950	422,950	598,806	0	42%
TOTAL EXPENDITURES	410,442	1,712,548	1,712,548	673,106	0	-61%
REVENUE OVER/(UNDER) EXPENDITURES	123,538	0	-4,169	0	0	

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: MARCH 31ST, 2019

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	YEAR TO DATE % BELOW OR ABOVE TARGET %
						58%

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 1
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

52 -PUBLIC SAFETY PERSONNEL
REVENUES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
NON-DEPARTMENTAL						
================						
TAXES						
52-5-00-5002 DEDICATED TAX	1,017,581	1,040,234	1,028,173	1,050,636		1%
52-5-00-5003 USE TAX	58,263	62,643	65,893	66,552		6%
TOTAL TAXES	1,075,844	1,102,877	1,094,067	1,117,189	0	1%
INVESTMENT INCOME						
01-5-00-5301 INTEREST INCOME	0	0		7633		

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
TOTAL INVESTMENT INCOME	0	0	0	7633	0	
INTERGOVERNMENTAL						
52-5-00-5255 STATE ON-BEHALF POLICE PEN	0	0	0			
52-5-00-5256 STATE ON-BEHALF FIRE PENSI	0	0	0			
TOTAL INTERGOVERNMENTAL	0	0	0	0	0	
OTHER FINANCING SOURCES						
52-5-00-5409 TSF FROM FUND BALANCE	0	70,426	0	93918		
TOTAL OTHER FINANCING SOURCES	0	70,426	0	93918	0	33%
TOTAL NON-DEPARTMENTAL	1,075,844	1,173,303	1,094,067	1,218,739	0	4%
TOTAL REVENUES	1,075,844	1,173,303	1,094,067	1,218,739	0	4%
	===========	===========	===========	============	============	

2/6/2019 14:50 CITY OF GLENPOOL PAGE: 2
REQUESTED BUDGET WORKSHEET
AS OF: JULY 31ST, 2018

52 -PUBLIC SAFETY PERSONNEL
POLICE
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET
PERSONAL SERVICES					

52-6-03-6101 SALARIES & WAGES	179,389	278,309	248,515	305,249.86		10%
52-6-03-6102 HEALTH INSURANCE	25,103	44,245	37,045	45,550.46		3%
52-6-03-6111 FICA	2,511	4,123	3,648	4,532.01		10%
52-6-03-6113 WORKMANS COMP	11,175	17,814	17,675	17,814.00		0%
52-6-03-6114 UNEMPLOYMENT	438	1,080	623	1,080.00		0%
52-6-03-6116 STATE PENSION	22,904	36,336	32,816	39,682.48		9%
52-6-03-6118 OVERTIME	2,311	4,750	5,125	6,403.97		35%
52-6-03-6122 CLOTHING	6,400	7,700	10,126	6,000.00		-22%
TOTAL PERSONAL SERVICES	250,231	394,357	355,572	426,313	0	8%
SUPPLIES						
52-6-03-6201 OFFICE SUPPLIES	0	0	0	0		
52-6-03-6202 OPERATING EXPENSES	637	3,500	3,736	3,500		0%
52-6-03-6204 FUEL	9,527	10,000	8,844	10,000		0%
52-6-03-6207 MISC SUPPLIES	0	0	0	0		
TOTAL SUPPLIES	10,164	13,500	12,580	13,500	0	0%
OTHER CHARGES & SERVICES						
52-6-03-6223 INSURANCE	1,177	1,500	3,702	1,500		0%
52-6-03-6224 UNIFORMS & ACCESSORIES	145	0	0	5000		
52-6-03-6235 CONTRACT SERVICES	395	1,000	823	1,000		0%
TOTAL OTHER CHARGES & SERVICES	1,717	2,500	4,525	7,500	0	200%
TRAVEL & TRAINING						

52-6-03-6262 TRAVEL & TRAINING	733	2,500	2,407	3,500		40%
TOTAL TRAVEL & TRAINING	733	2500	2407	3500	0	40%
REPAIRS & MAINTENANCE						
52-6-03-6271 VEHICLE REPAIRS & MAINT	20,789	16,500	15,089	20,000		21%
TOTAL REPAIRS & MAINTENANCE	20,789	16,500	15,089	20,000	0	21%
MISCELLANEOUS						
52-6-03-6281 MEMBERSHIP DUES	0	0	0			
TOTAL MISCELLANEOUS	0	0	0	0	0	
CAPITAL EXPENDITURES						
52-6-03-6357 POLICE EQUIPMENT	0	500	667	500		0%
TOTAL CAPITAL EXPENDITURES	0	500	667	500	0	0%
DEBT SERVICE						
52-6-03-6570 LEASED EQUIPMENT PAYMENTS	0	0	0			
TOTAL DEBT SERVICE	0	0	0	0	0	
TOTAL POLICE	283,634	429,857	390,838	471,313	0	10%

REQUESTED BU DGET WORKSHEET
AS OF: J ULY 31ST, 2018

52 -PUBLIC SAFETY PERSONNEL
FIRE
DEPARTMENTAL EXPENDITURES

	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
PERSONAL SERVICES						
52-6-06-6101 SALARIES & WAGES	303,590	480,929	353,696	409,269.35		-15%
52-6-06-6102 HEALTH INSURANCE	49,910	61,092	62,128	84,378.68		38%
52-6-06-6111 FICA	5,547	7,041	6,403	7,525.83		7%
52-6-06-6113 WORKMANS COMP	30,625	37,445	44,097	42,125.40		12%
52-6-06-6114 UNEMPLOYMENT	820	1,440	765	1,620.00		13%
52-6-06-6116 STATE PENSION	47,566	67,330	55,790	71,937.51		7%
52-6-06-6118 OVERTIME	76,333	56,100	83,932	95,000.00		69%
52-6-06-6122 CLOTHING	7,315	8,047	9,292	9,570.00		19%
52-6-06-6125 CONTRACT TRAINING	4,944	6,160	0	6,000.00		-3%
TOTAL PERSONAL SERVICES	526,650	725,584	616,103	727,427	0	0%
SUPPLIES						
52-6-06-6201 OFFICE SUPPLIES	0	0	0			
52-6-06-6202 OPERATING EXPENSES	0	4,362	4,032	5000		15%
52-6-06-6204 FUEL	0	0	0			
52-6-06-6207 MISC SUPPLIES	0	1,000	0	1200		20%
TOTAL SUPPLIES	0	5,362	4,032	6,200	0	16%
OTHER CHARGES & SERVICES						
52-6-06-6224 UNIFORMS & ACCESSORIES	0	10,000	1,300	10000		0%
52-6-06-6235 CONTRACT SERVICES	625	0	0			

TOTAL OTHER CHARGES & SERVICES	625	10,000	1,300	10,000	0	0%
TRAVEL & TRAINING						
52-6-06-6261 SAFETY TRAINING & EQUIP	0	0	0			
52-6-06-6262 TRAVEL & TRAINING	2,475	2,500	0	3800		52%
TOTAL TRAVEL & TRAINING	2,475	2,500	0	3,800	0	52%
REPAIRS & MAINTENANCE						
52-6-06-6271 VEHICLE REPAIRS & MAINT	0	0				
TOTAL REPAIRS & MAINTENANCE	0	0	0	0	0	
MISCELLANEOUS						
52-6-06-6281 MEMBERSHIP DUES	0	0				
TOTAL MISCELLANEOUS	0	0	0	0	0	
DEBT SERVICE						
52-6-06-6570 LEASED EQUIPMENT PAYMENTS	0	0				
TOTAL DEBT SERVICE	0	0	0	0	0	
TOTAL FIRE	529,750	743,446	621,434	747,427	0	1%

52 -PUBLIC SAFETY PERSONNEL

NON-DEPARTMENTAL DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	- 2018-2019 - CURRENT BUDGET	- 2018-2019 - PROJECTED YEAR END	2019 - 2020 REQUESTED BUDGET	2019 - 2020 PROPOSED BUDGET	
OTHER FINANCING USES						
52-6-90-6745 TSF TO RESERVE	0	0	0			
TOTAL OTHER FINANCING USES	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	
TOTAL EXPENDITURES	813,384	1,173,303	1,012,273	1,218,740	0	4%
REVENUE OVER/(UNDER) EXPENDITURES	262,460	0	81,794	0	0	

City of Glenpool
12205 South Yukon Avenue
Glenpool, Oklahoma 74033

To: Honorable Mayor and City Council

From: John Gonsalves, Finance Director/Treasurer

Date: June 3, 2019

Re: FY 2019-2020 Budget Adoption

Background

According to the Municipal Budget Act (11.O.S. §§ 17-201 through 17-305), at least one public hearing must be held no later than 15 days prior to the beginning of the budget year (July 1). Following the public hearing, the City Council may adopt the budget by approving the attached resolution, adopting the appropriations contained in the proposed budget.

Staff Recommendation

Staff recommends approval of Resolution No. 2019005, a resolution of the City of Glenpool Mayor and Council adopting the budget for the Fiscal Year 2019-2020

Attachment

Resolution 2019005

RESOLUTION 2019005

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF GLENPOOL TO COMPLY WITH AND OPERATE IN ACCORDANCE WITH THE MUNICIPAL BUDGET ACT AND APPROVE THE 2019-2020 ANNUAL BUDGET.

WHEREAS, The Oklahoma State Statutes, Title 11, Section 201 authorizes a municipality to prepare and approve an annual budget, and

WHEREAS, The Glenpool City Council has met all requirements for publications and public input on the 2019-2020 budget, and

WHEREAS, the Council members of the City of Glenpool have reviewed the proposed budget and are aware of the operations and projects planned for 2019-2020;

NOW THERFORE, BE IT RESOLVED by the Council of the City of Glenpool:

A. That the budget for fiscal year 2019-2020 be approved for the funds and amounts:

SEE EXHIBIT A

B. That the Finance Director, with the approval of the City Manager, may make transfers between departments and accounts within a fund. Additional appropriations must be approved by the Council prior to implementation;

C. That the Finance Director shall be given blanket authority and directed to invest and reinvest available funds on a continuing basis during the fiscal year ending June 30, 2020.

PASSED AND APPROVED this 3rd day of June, 2019.

Name: Timothy Lee Fox
Title: Mayor

Attest:

Name: Wendy Knight
Title: City Clerk

EXHIBIT A

CITY OF GLENPOOL
FY 2019-2020 ADOPTED BUDGET

	GOVERNMENTAL FUNDS						PROPRIETARY FUNDS	
REVENUES	**General Fund**	**Hotel-Motel Tax Fund**	**Public Safety Personnel Fund**	**Park & Recreation Fund**	**Streets & Infrastructure Capital Fund**	**Public Safety Capital Fund**	**Glenpool Utility Service Authority**	**Glenpool Industrial Authority**
Taxes	$ 8,719,566	$ 200,000	$ 1,117,188	$ -	$ 587,953	$ 528,540	$ -	$ -
Licenses & Permits	54,300	-	-	-	-	-	-	-
Intergovernmental	224,400	-	-	-	-	-	-	-
Charges for Services	234,000	-	-	5,000	-	-	5,315,771	400,200
Fines & Forfeitures	320,000	-	-	-	-	-	-	-
Other Revenues	37,000	-	-	-	-	-	43,000	85,591
Investment Income	67,326	6,666	7,633	2,596	9,258	566	26,286	
Miscellaneous							26,600	29,569
Transfers In	1,960,300	-	-	-	-	144,000	3,692,300	-
Lease Proceeds	-	-	-	-	-	-	-	-
Use of Fund Balance	-	-	93,919	-	280,962	-	-	-
Total Revenues	$ 11,616,892	$ 206,666	$ 1,218,740	$ 7,596	$ 878,173	$ 673,106	$ 9,103,957	$ 515,360

EXPENDITURES	**General Fund**	**Hotel-Motel Tax Fund**	**Public Safety Personnel Fund**	**Park & Recreation Fund**	**Streets & Infrastructure Capital Fund**	**Public Safety Capital Fund**	**Glenpool Utility Service Authority**	**Glenpool Industrial Authority**
General Government	$ 733,581	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Animal Control	93,810	-	-	-	-	-	-	-
Police	2,094,690	-	471,313	-	-	-	-	-
Dispatch	411,048	-	-	-	-	-	-	-
Fire	1,884,923	-	747,427	-	-	74,300	-	-
Emergency Management	79,000	-	-	-	-	-	-	-
Community Development	657,273	-	-	-	-	-	-	-
Gen Gov't Administration	705,199	-	-	-	-	-	-	-
Streets & Parks	1,044,272	10,666	-	7,596	447,716	-	-	-
Water & Sewer	-	-	-	-	205,000	-	3,103,196	-
Utility Billing	-	-	-	-	-	-	372,315	-
Refuse	-	-	-	-	-	-	685,000	-
Stormwater	-	-	-	-	50,000	-	6,000	-
Conference Center Oper.	-	-	-	-	-	-	-	451,060
Economic Dev. Incentives	-	108,000	-	-	-	-	-	4,000
Debt Service	-	-	-	-	175,457	546,650	3,037,446	-
Tsf to City	-	-	-	-	-	-	1,900,000	45,900
Tsf to GUSA	3,692,300	-	-	-	-	-	-	-
Tsf to Hotel-Motel Tax Fund	-	-	-	-	-	-	-	-
Tsf to GIA		60,000						
Tsf to Public Safety Cap Fund	143,963	-	-	-	-	-	-	-
Transfer to Reserves	76,833	28,000		-	-	52,156	-	14,400
Total Expenditures	$ 11,616,892	$ 206,666	$ 1,218,740	$ 7,596	$ 878,173	$ 673,106	$ 9,103,957	$ 515,360

To: HONORABLE MAYOR AND CITY COUNCIL

From: David Tillotson, City Manager; and
Sydney Bland, Director, Glenpool Chamber of Commerce

Date: June 3, 2019

Subject: Park and Recreation Facility User Agreement, including Alcohol Beverage Service, entered by the City and the Chamber of Commerce for the purpose of hosting the annual Black Gold Days event at Black Gold Park, June 19 – 23, 2019

Background:

The Glenpool Chamber of Commerce is the sponsoring organization for the annual Black Gold Days event occurring this year from Thursday June 20 through Sunday June 23, with Wednesday June 19 reserved as a set-up day.

The User Agreement provides that the City will allow the exclusive use of Black Gold Park by the Chamber on those dates subject to terms and conditions stated in the User Agreement. Of particular note are the provisions allowing for the service of Alcoholic Beverages (a defined term under the new Alcoholic Beverage Control Law that went into effect last October as Title 37A of the Oklahoma Statutes). There will be a "Beer Garden" set up in the Pavilion for the sale of beer by the glass and a "Wine Tasting/Bottle Sales Booth" set up in the vicinity of other craft booths. The Wine Tasting Booth allows potential customers to sample up to a maximum of four 1-oz. samples of wine offered by Deep Branch Winery before making a purchase. Unopened bottles of wine must be removed from the premises. The new law also imposed a set of licensing and other regulations for such service. Compliance with those requirements is documented in the exhibits to the User Agreement.

Chamber Director Sydney Bland will be present in the Council meeting on June 3 and will be prepared to respond to any questions or comments.

Staff Recommendation:

Staff recommends that the Council approve and authorize the Mayor to execute the attached User Agreement.

Attachment:

- Proposed City – Chamber Park and Recreation Facility User Agreement providing for the 2019 Black Gold Days

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Timothy Lee Fox, Vice-Mayor Momodu Ceesay, Councilors: Joyce Calvert, Brandon Kearns and Jacqueline Lund
City Manager David Tillotson, Asst. City Manager Susan White, City Clerk Wendy Knight
www.glenpoolonline.com

CITY OF GLENPOOL
PARK AND RECREATION FACILITY USER AGREEMENT

[INCLUDING ALCOHOLIC BEVERAGE SERVICE]

This Park and Recreation Facility User Agreement ("**Agreement**") is between the City of Glenpool, Oklahoma, a municipal corporation, 12205 S. Yukon Avenue, Glenpool, Oklahoma 74033 ("**City**") and the Glenpool Chamber of Commerce, a qualified 501(c)(6) non-profit organization (Business League) with its mission to promote business and the general welfare in the City of Glenpool ("**User**").

Section 1. Grant of User License. By this Agreement, the City grants an exclusive license to User to use the entirety of that portion of land and improvements located in the City commonly known as BlackGold Park (the "**Premises**"), including all structures, fixtures, playing surfaces, all stands or bleachers, splash pad, pavilion, playscapes, skateboard arena, associated concession stands, storage building, restrooms and any related improvements ("**Facilities**"), as illustrated on **Exhibit A** hereto and incorporated herein for the following:

Dates: June 19 – June 23, 2019 (June 19 use limited to set-up)
Hours: 12:00 a.m. – 11:59 p.m. throughout

Exclusively and solely for the designated purpose of sponsoring and/or operating an event known as BlackGold Days (the "**Event**"). The Event includes but is not limited to the operation of location(s) designated for the sale and service of Alcoholic Beverages as defined in and governed by Section 7 below.

Section 2. Capacity; Crowd Control. User's best estimate of the number of attendees/guests at the Event on the designated dates and peak hours as follows:

Dates	Peak Hours	Anticipated Crowd Size
June 19	9 a.m. – 3 p.m.	12 – 20 persons for set-up only
June 20	5 p.m. – 10 p.m.	500
June 21	5 p.m. – 11 p.m.	3,000
June 22	8 a.m. – 11p.m.	4,000
June 23	1 p.m. – 6 p.m.	1,000

User is responsible for taking reasonable measures to minimize potential traffic flow problems at the Premises during the Event. The Premises have a curfew of 11:00 p.m. Curfew may be extended by consent of the City Manager or his designee for adult use only to accommodate User's requirements. No minors (persons under the age of 18 years) will be allowed on the Premises after 11:00 p.m. under any circumstance, whether or not accompanied by an adult. No persons under the age of 21 years will at any time be allowed in space(s) designated for the sale and/or service of Alcoholic Beverages.

Section 3. Inclement Weather/Public Safety Cancellations. City staff, in consultation with the User, reserves the right to close the Premises and cancel any or all activities related to the Event when City staff determines that, due to inclement weather or other adverse conditions, public safety or preservation of the Premises is threatened. Any determination as to whether the Event or any part of the Event should be cancelled due to adverse conditions will be communicated at the earliest feasible opportunity. In all cases, such determination will be made, or not, in the sole discretion of one or more authorized City personnel. This section shall not limit the right or authority of the User to make an independent decision to cancel all or any part of the Event based on a reasonable belief that cancellation is warranted by any unforeseen event and that User might risk liability for its failure to do so.

Section 4. Event Open to Public. Except as otherwise provided with respect to the service of Alcoholic Beverages, the public will be invited to attend and participate in the Event. User shall assume all liability for claims or damages to persons or property resulting from the Event and shall comply with the insurance requirements set out in Section 18. User also agrees to ensure that no one under the age of 21 years is permitted in designated areas where Alcoholic Beverages may be served.

Section 5. Waiver of User Fee. The Park and Recreation Facility User Fee normally required for reserving exclusive use of any City park or other facility is waived for this Event.

Section 6. Operation of Concession Facility. User anticipates that the Event will include a variety of concession stands and therefore will not operate the on-site concession facility owned by the City during the Event. Whether the concession facility will be operated by a third-party vendor in a contractual relationship with the City is a decision left to the sole discretion of City personnel.

Section 7. Alcoholic Beverages During Event. User expects that "Beer" as defined in Section 1-103(5) and "Wine" as defined in Section 1-103(67) of the Oklahoma Alcoholic Beverage Control Act at Title 37A of the Oklahoma Statutes, and no other alcoholic beverages as defined in subsection (3) thereof, ("**Alcoholic Beverages**") will be available for purchase/dispensation during the Event at ***only*** the following designated locations and only during the stated hours:

Dates	Hours of Sales/Service	Designated Locations
June 20	1 p.m. – 11 p.m.	Park Pavilion
June 21	1 p.m. – 11 p.m.	Park Pavilion
June 22	1 p.m. – 11 p.m.	Park Pavilion
June 20 – 22	12 p.m. – 11 p.m.	Wine Tasting/Bottle Sales Booth

User is responsible to comply, and ensure that its guests comply, with all applicable federal, state and local laws and regulations pertaining to the possession, distribution and consumption of Alcoholic Beverages in the State of Oklahoma. If Alcoholic Beverages are to be sold or given away to guests at the Event, such Alcoholic Beverages shall only be sold or given away by an organization or individual licensed by the State of Oklahoma to do so. User and its vendor(s) shall comply with all applicable rules and regulations promulgated in accordance with the Oklahoma Alcoholic Beverage Control Act as amended and codified at Title 37A of the Oklahoma Statutes.

Prior to the Event, User shall provide to the City a copy of the Alcoholic Beverage license(s) and liability insurance certificate(s) for all persons or organizations that will be selling or giving away Alcoholic Beverages. Additionally, **User [or User's third-party vendor(s)] shall provide sufficient security for the Event, at User's [or such third-party vendor(s)'s] sole cost, to ensure the safety and well-being of guests at the Event as well as the safety and security of the Premises and Facilities.** User accepts full liability and responsibility for all damages to property and/or injuries to persons during the Term of the Event that are in any way related to use of the Premises by persons consuming Alcoholic Beverages.

Although Alcoholic Beverages purchased/served at the designated locations may be consumed elsewhere on the Premises, open Alcoholic Beverages will not be permitted to leave the Premises under any circumstance. User or its third-party vendor(s)s may bring in and remove products and equipment as necessary for the service of Alcoholic Beverages from the Premises during or at the conclusion of the Term of this Agreement, as defined in Sections 1 and 8. Nothing in this Section 7 shall operate to prevent the purchasers of bottled wine from removing unopened bottles from the Premises to any other location allowed by law as provided by Exhibit B.

**** NOTE: User must submit at Exhibit B: (1) Approved Application for permit to serve Alcoholic Beverages at City Park; (2) Oklahoma Tax Commission License/Permit; and (3) ABLE Charitable Event License**

Section 8. Term of Agreement. This Agreement shall commence and be effective on and during and terminate on the times designated in Section 1 (the "**Term**") unless sooner terminated in accordance with the terms and conditions of this Agreement. Such Term shall not be extended without express written approval by the City.

Section 9. Restrictions on Alteration of Premises. Premises shall remain property of the City and may not be modified, altered, or destroyed without the prior written permission of City. Further, no improvements, structures or fixtures of any kind may be built or brought upon said Premises without the prior written permission of City and in accordance with terms and conditions to be recorded by separate agreement: ***provided that*** the parties agree that certain equipment, rides, games and other temporary improvements, structures or fixtures necessarily related to the Event's authorized purposes may be brought onto the Premises without any further agreement being necessary.

Section 10. No Warranty by City. User acknowledges that it has inspected the Premises thoroughly and has determined that the Premises are satisfactory for its intended use. City makes no representations or warranties, express or implied, as to the condition of Premises. **User assumes all risk and liability of using the Premises for its stated purposes and indemnifies and holds City harmless for all damages to property or injuries to persons on the Premises during the Event.**

Section 11. Cleanup. After each daily use of Premises, or more often as reasonably necessary, User [or its third-party vendor(s)] shall pick up, or arrange to be picked up, all trash on and around play areas, parking lots and structures and deposit the same in trash cans or commercial dumpsters provided by City prior to concluding the Event. Failure to clean up to a reasonable degree and to the satisfaction of City will result in a ban of any responsible person from future uses and may result in a civil claim for damages or criminal prosecution, depending on severity.

Section 12. User to Provide Traffic and Parking Control. User agrees to provide staff or volunteers to control the parking lot(s) during all User activities and to prevent individuals from parking on any unauthorized areas. **User assumes all risk and liability of using the parking areas connected to the Premises for its stated purposes and holds City harmless for all damages to property or injuries to persons on the Premises related to traffic/parking control.**

Section 13. City Retains Right of Entry and Inspection. City retains the right to enter Premises without prior notice, to inspect Premises or to conduct maintenance or repairs, or to determine whether User is complying with the terms and conditions of this Agreement, or for any other purpose incidental to the rights of City under this Agreement and applicable law.

Section 14. Reimbursement to City for Certain Maintenance and Repairs. User shall reimburse City for the cost of parts and labor for the replacement or repair of any personal property on, fixtures attached to, or any other improvements on the Premises for any cause other than normal and routine wear and tear and disaster, to the extent such maintenance is a direct result of User's or its guests' activities. User shall not be liable to City for any acts of vandalism which, upon investigation, are not attributable to the acts, omissions, negligence or misconduct of User, its guests, invitees, members, volunteers, representatives, employees, agents, officers, contractors or subcontractors.

Section 15. City to Provide Utilities. City shall provide all utilities needed and used by User upon the Premises without cost to User.

Section 16. Indemnification of the City. As partial consideration for this Agreement, User agrees to indemnify, defend (at City's option) and hold harmless City, its employees, officials, agents, representatives and volunteers from and against any and all liabilities, damages, injuries (including death), property damage (including loss of use), claims, liens, judgments, costs, expenses, suits, actions, or proceedings and reasonable attorney's fees, and actual damages of any kind or nature, arising out of or in connection with any aspect of the acts, omissions, negligence or misconduct of User, its guests, invitees, members, volunteers, representatives, employees, agents, officers, contractors or subcontractors, including but not limited to permitted and non-permitted uses of Premises, whether during an approved, supervised activity or not, any injury or damage that occurs on or about the Premises relating to User activities, or User's performance or failure to perform the terms and conditions of this Agreement. Indemnification, hold harmless and defense obligations shall exclude any actions that arise directly out of the negligence or willful misconduct of the City or any of its agents, in accordance with the terms, conditions and exceptions in the Governmental Tort Claims Act.

Section 17. Prompt Notice to City of Serious Bodily Injury or Dispute. User shall provide City with prompt written notice of any serious injuries (serious injuries include all injuries however serious that require medical treatment), written or oral complaints received, actual or anticipated disputes with or claims by any individual, and any lawsuits by any individual relating to any activities on or about Premises connected to the Event.

Section 18. Insurance Required. Without limiting City's right to indemnification, User, its contractors and subcontractors shall obtain insurance in amounts no less than, or in terms no more restrictive than, such as are appropriate to the nature and scope of the proposed Event and as attached hereto at **Exhibits B, C and D.** User, or Event vendor(s), will be required to maintain general liability insurance covering the Premises and proposed activities naming the City of Glenpool as additional insured. Worker's Compensation insurance coverage will be required to the extent that it is required by the Worker's Compensation laws of the State of Oklahoma. Comprehensive automobile liability insurance will be required to the extent applicable to all owned, hired and non-owned vehicles connected in any way with the Event.

Section 19. Termination. User may terminate this Agreement for any reason upon giving City prior written notice or by abandoning the Premises (not using the park during a scheduled time). City may terminate this Agreement for any reason upon giving User prior written notice of at least 24 hours or for good cause at any time. Good cause shall include, without limitation, severe damage to the Premises or violation of any park rules, regulations or City ordinances. If this Agreement is terminated, User will pay City for any costs City has incurred up to and including the date of termination, including but not limited to the costs of repairing Premises to the condition existing prior to any damage caused by User. Termination of this Agreement shall not terminate User's liability for any losses, which have occurred on or prior to that date, regardless of whether either party has received notice of the claimed loss.

Section 20. Termination upon Substantial or Total Destruction of Premises. In the event of substantial or total destruction of Premises from any cause, and if repairs or restoration cannot be effectively accomplished on or prior to the date of the Event and the Premises have been rendered unusable for such use, either party may declare this Agreement terminated with no further obligation or liability.

Section 21. Agreement to be Construed Under Oklahoma Law. This Agreement shall be construed under the laws of the State of Oklahoma. Exclusive original jurisdiction for any action relating to this Agreement shall be solely in the Tulsa County District Courts of Oklahoma. Prior to the filing of any action in the district court arising out of this Agreement, the

User and the City shall first attempt in good faith to mediate such dispute by negotiations between the City Manager or his/her designee and User.

Section 22. Notice. Any notice or demand required or permitted to be given by the terms of this Agreement or by law shall be in writing and may be given by depositing said notice or demand in the U.S. Mail, certified mail with return receipt requested, addressed to the other party's address, or by personal delivery. Service of said notice or demand shall be complete upon receipt of said notice or demand.

Section 23. Entirety of Agreement. This Agreement constitutes the entire agreement and understanding between the parties, and supersedes all proposals, oral or written, and all other communications between the parties with respect to the subject matter of this Agreement.

Section 24. Severability. If any provision of this Agreement shall be held invalid, such invalidity shall not affect the other provisions hereof, and to this extent, the provisions of this Agreement are intended to be and shall be deemed severable.

Section 25. Amendment of Agreement. This document may be modified only by written agreement between the parties. Any such modification shall not be effective unless and until executed by the parties.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the dates indicated by their names below.

GLENPOOL CHAMBER OF COMMERCE
USER

By: Sydney L. Bland
(Signature)

SYDNEY L. BLAND
(Printed Name of User's Authorized Representative)

12205 S. Yukon Ave, 74033 (918) 322-3505
(Address and Telephone Contact for User)

VERIFICATION

State of Oklahoma)
) SS
County of Tulsa)

Before me, a notary public, on this 28 day of May, 2019, personally appeared Sydney Bland known to me to be the Executive Director [title] of the Chamber of Commerce and to be the identical person who executed the foregoing

Agreement, and acknowledged to me that he/she executed the same as his/her free and voluntary act and deed for the uses and purposes therein set forth.

My Commission Expires:

02-17-2020

Gina R Simmons

Notary Public

GINA R SIMMONS
Notary Public, State of Oklahoma
Commission # 16001662
My Commission Expires February 17, 2020

CITY OF GLENPOOL, OKLAHOMA
PARK OWNER

Date: ______________________

____
Timothy Lee Fox, Mayor

ATTESTED:

SEAL

____
Wendy Knight, City Clerk

APPROVED:

____
Lowell Peterson, City Attorney

Exhibits

A – Schedule of Events; Aerial Location of Beer Garden and Wine Tasting/Sales Booth; Under-Age Prohibition Signage

B – Chamber: Approved City Permit Application; OTC License/Permit for Sales; ABLE Charitable Event License (Pending); Insurance Certificate

C – Renaissance Brewing Company: OTC License/Permit for Sales Tax; ABLE Brewer's License; Insurance Certificate; Bartenders' Licenses

D –Deep Branch Winery: OTC License/Permit for Sales Tax; ABLE Winery License; Event Schedule (required by ABLE); Insurance Certificate

EXHIBIT A - EVENT DOCS

2019 Black Gold Days Schedule of Events

June 20-23

Black Gold Park — 94 W. 145th St., Hwy 75, Glenpool

June 20 (Thursday)
6 p.m. — Opening Ceremony at stage area

- Vice Mayor welcome
- History of Glenpool
- Invocation — Pastor Brent (918) 706-7221 Woodlake Church
- Boy Scouts Flag Raising Ceremony
- National Anthem by JoAnn Johnson

5 – 11 p.m. — Booths open
5 – 11 p.m. — Carnival (wristbands 6 – 11 p.m.)
1 – 11 p.m. — Biergarten

June 21 (Friday)
1 – 11 p.m. — Biergarten
5 – 10 p.m. — Booths open
5 – 10:30 p.m. — Carnival (wristbands 6 – 11 p.m.)

June 22 (Saturday)
8 – 11 a.m.: Optimist Horseshoe/Corn Hole Tournaments
8:30 a.m.: Frog Jump and Turtle Race (tennis courts)
10 a.m. – 9 p.m.: Booths Open
Noon – 3 p.m.: Games (sack races, hula hoop contest, egg race, egg toss, water balloon toss, corn hole toss, hotdog eating contest)
1 – 11 p.m. — Biergarten
11 a.m. – 11 p.m. — Carnival (wristbands noon – 6 p.m.)

June 23 (Sunday)
1 – 6 p.m. Carnival (wristbands 1 – 6 p.m.)

NO PERSONS
UNDER 21 YEARS OF AGE

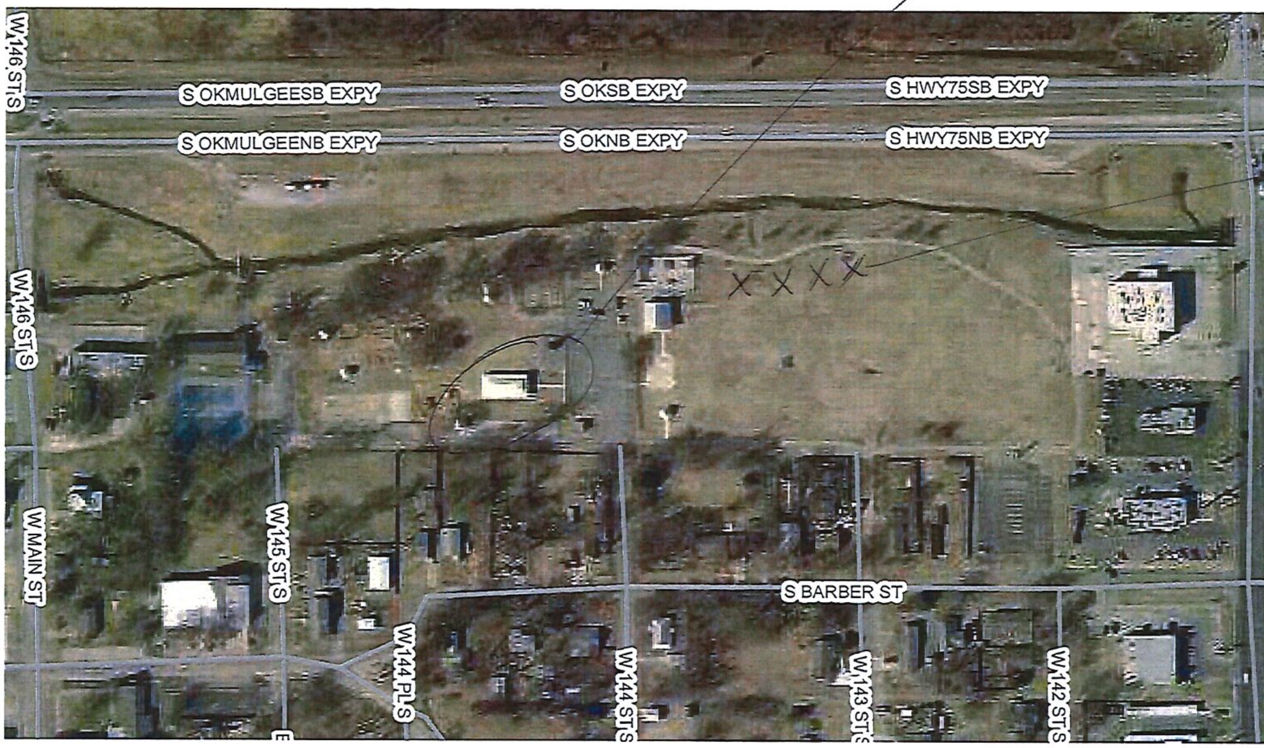
PERMITTED IN THIS AREA
OF THESE PREMISES

ALCOHOLIC BEVERAGE LAWS ENFORCEMENT COMMISSION

Black Gold Days - Glenpool, Ok

Beer Garden
Open-air pavilion

Craft Vendor Area
Where Wine Booth Will Be



Contact:
Sydney Bland (918) 322-3505

EXHIBIT B

Glenpool Black Gold Park Request and Approval for Permit for Alcoholic Beverage Service

In keeping with City of Glenpool policy for service of Alcohol in any Glenpool park or recreational facility and all applicable legal requirements, please complete this form to request approval for service of Alcoholic Beverages by Renaissance Brewing Company and Deep Branch Winery [name of Vendor(s) serving Alcoholic Beverages on the Premises and during the Event, as these and all capitalized terms are defined in the Park User Agreement to which this Exhibit B is attached and incorporated].

User acknowledges and agrees with the City of Glenpool that User is the Sponsor of the Event at which Alcohol Beverages will be served by Vendor(s) and, as such, assumes liability for compliance with all terms of said Park User Agreement by itself and Vendor(s).

User/Sponsor of the Event acknowledges and agrees that the service of Alcohol during the Event shall be limited exclusively to those portions of the Premises designated and shown on Exhibit A as the "Beer Garden" and "Wine Tasting/Bottle Sales Booth."

REQUIRED INFORMATION:

Name of Event: BlackGold Days .

Dates of Event: June 20 - 23 .

Dates/Times of Alcohol Beverage Service: **[See Section 7 of User Agreement]**

Describe Facility in which Alcohol Service will occur: "Beer Garden" (Pavilion) and "Wine Tasting/Bottle Sales Booth" .

Type(s) of Alcoholic Beverages to be Served:

_____. Low Point Beer

X Beer (more than 3.2% ABV but no more than 8.99% ABV)

____ Mixed Beverages (Liquor)

X Wine/Champagne

Additional Comments or Requests:

Beer Consumption will be by bottle or glass .

Wine Consumption will be limited to one-ounce samples and no more than four (4) samples per person in order to allow tasting before making bottle purchase .

Event Contact * Printed Name: ______________________________

Phone ______________________________

* **Contact will be responsible for all obligations ofthe User and Vendor(s) under the Parks and Recreational Facility User Agreement.**

Vendor Contact Information:

Renaissance Brewing Company: Name: Glenn Hall .

Phone: (918) 557-6022 .

Deep Branch Winery: Name: Vonnetta Allenbaugh .

Phone: (918) 519-5490 .

Agreement of User:

I, the undersigned, have read and agree to abide by the following policies for the service of Alcoholic Beverages at BlackGold Park in the City of Glenpool.

I am duly authorized to take responsibility for the following and I am duly authorized to commit the User to take responsibility for ensuring that:

- Alcohol Beverages will be served only by licensed and insured bartender(s) provided by the Sponsor of the Event or its Vendor(s).
- No one under the age of 21 will have access to any area or the opportunity, or under any circumstances be allowed, to receive or consume Alcoholic Beverages.
- No one will be allowed to become disorderly. Any person who does become disorderly will be requested to leave the Event once safe transport has been assured. If such person resists, police may be called.
- No one will be allowed to leave BlackGold Park with an open Alcoholic Beverage. (Purchasers of bottled wine will be allowed to deliver unopened bottles to their vehicles or elsewhere).
- No one will be allowed to drive a vehicle in an inebriated condition. If any person violates this prohibition, police will be called immediately.
- The bartender/catering service will provide User, and User will provide herewith at Exhibits C and D valid copies of all required licenses and insurance certificates before Alcoholic Beverages may be served.
- No Alcoholic Beverages will be consumed in the parking area(s) of BlackGold Park.
- No Alcoholic Beverages will be brought in by Event patrons or any party other than the licensed caterer, or qualified bartending service or wine vendor(s).
- No open Alcoholic Beverages will be allowed anywhere on the grounds of Black Gold Park other than the Alcoholic Beverages covered by this Agreement and in the locations designated on Exhibit A hereto.

I understand and agree that any violation of the foregoing policies may result in: (i) immediate termination of the service of Alcohol Beverages at either or both of the designated locations; and/or (ii) evacuation of the offending party(ies) from the Premises without any refund of payments made; and/or (iii) additional charges to the Event User/Sponsor; and/or (iv) prosecution under the law.

Signature of User Authorized Representative Date

Based solely on the representations made and obligations undertaken in the City of Glenpool Park and Recreation Facility User Agreement and this Exhibit B by the named User, and disclaiming all liability for such representations and obligations, I hereby approve the Permit for the service of Alcoholic Beverages only as set forth herein.

Wendy Knight, City Clerk **Date**

Approved as to Form:

Lowell Peterson, City Attorney

Oklahoma Tax Commission

www.tax.ok.gov

Date Issued: February 14, 2019
Letter ID: L1120855936
Taxpayer ID: **-***1488

GLENPOOL CHAMBER OF COMMERCE
PO BOX 767
GLENPOOL OK 74033-0767

TRO

Licenses/Permits at this Location

SPECIAL EVENT PROMOTER/ORGANIZER

Non-Transferable

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Permit Number
SLP1004461427

Business Location	Industry Code	City Code	Permit Effective	Permit Expires
BLACKGOLD DAYS 94 W 145TH ST GLENPOOL OK 74033	711320	7207	June 20, 2019	June 23, 2019

PLEASE POST IN CONSPICUOUS PLACE

Steve Burrage, Chairman
Clark Jolley, Vice-Chairman
Thomas Kemp Jr., Secretary-Member

aL010

OKLAHOMA ALCOHOLIC BEVERAGE LAWS ENFORCEMENT COMMISSION
APPLICATION CHECKLIST FOR CHARITABLE EVENT LICENSES

Note the following:

O.S. § 21 Ch. 14 Sec 463
Offering False or Forged Instruments for Recordation
Any person who knowingly procures or offers any false or forged instrument to be filed, registered, or recorded in any public office within this state, which instrument, if genuine, might be filed or registered or recorded under any law of this state or of the United States, shall be guilty of felony.

GENERAL APPLICATION INSTRUCTIONS - CHARITABLE EVENT

Complete all items on pages one (1) through four (4) of the application and submit all applicable documents listed. The requested items are required as part of the application. All documents must be legible and entirely complete. Applicant must be a Charitable or Non-Profit Organization recognized by the IRS as a 501 (c) 3,4,5,6,7,8,9,10 or 19. Application may be completed and submitted by a designated contact person, but an officer of the organization must sign page two (2) and three (3).

MAIL or DELIVER APPLICATION AND PAYMENT TO:

Oklahoma ABLE Commission
3812 North Santa Fe, Suite 200
Oklahoma City, Oklahoma 73118

QUESTIONS CONCERNING YOUR APPLICATION OR THE PROCESS SHOULD BE DIRECTED TO:

Licensing Division
(405) 521-3484 - Office
(405) 521-6578 - Fax

Oklahoma Alcoholic Beverage Laws Enforcement Commission
Charitable Alcoholic Beverage Event
License Information

A Charitable Alcoholic Beverage Event allows for an event consisting of one or more of a wine, strong beer, or spirit tasting event or dinner event. A Charitable Alcoholic Beverage Event license is valid for four (4) days from the date of issuance. Charitable Organizations may have eight (8) separate events per year. The cost is $55.00 per event. Licensees may purchase the wine, strong beer, or spirits for an event from a retailer or accept a donation of wine, strong beer, or spirits from an individual or entity. This license allows the Charity to include access to alcoholic beverages as part of their entrance fee or ticket price. This license also allows the Charity to utilize the services of a licensed caterer for additional alcoholic beverage service.

Charitable Alcoholic Beverage Event applicants must be non-profit organizations as defined by the I.R.S. Code qualifying as a 501(c) non-profit organization, specifically listed in Sections 3, 4, 5, 6, 7, 8, 9, 10 and 19. Proof of the 501(c) status must be provided at the time of the application. The organization must provide a current copy of minutes electing officers and directors.

Charitable Alcoholic Beverage Event licensees are subject to the same laws as all other licensees of the ABLE Commission. The statutes may be viewed on-line at www.able.ok.gov (Legal Documents/Title 37 §521.X). Any questions concerning the law should be directed to the Enforcement Division. It is the responsibility of the licensee to be aware of all laws concerning alcoholic beverages.

Oklahoma Alcoholic Beverage Laws Enforcement Commission
Checklist for Charitable Alcoholic Beverage Event License

The original application with all required attachments and **ONE** copy of all pages and attachments will be submitted to the ABLE Commission at 3812 North Santa Fe Ave., Suite 200, Oklahoma City, Oklahoma 73118. The $55.00 license fee must be submitted with the application. The application must be submitted at least twenty (20) days prior to the event. Questions concerning this application or the application process should be directed to the Licensing Division at (405) 521-3484; Monday through Friday from 7:30 a.m. to 4:30 p.m.

I. APPLICATION PAGES

1. Page 1. Answer all questions as it applies to the entity sponsoring the event for which the license is being requested.

2. Page 2. Obtain authorization signatures required on page 2. Read and sign statement at the bottom of page 2.

3. Page 3. Non-profit corporations must complete and sign this page.

II. APPLICATION DOCUMENTATION TO BE SUPPLIED BY THE APPLICANT.

1. Verification/ Determination proof of 501(c) status from the Internal Revenue Service.

2. Minutes electing officers and directors of the non-profit corporation.

3. Outdoor Event holders shall furnish a detailed diagram of the event location showing the areas where alcohol will be dispensed and consumed.

OFFICE USE ONLY

License Type ______________ Effective Date ________________

License Fee ______________ Expiration Date ________________

CHARITABLE ALCOHOLIC BEVERAGE EVENT APPLICATION

Applicant Name: GLENPOOL CHAMBER of COMMERCE

Applicant Mailing Address: 12205 S. Yukon Ave., GLENPOOL, OK 74033

Applicant Telephone Number(s) (918) 322-3505

Name of Contact Person: SYDNEY BLAND

Telephone Number(s): Office (918) 322-3505 Mobile (620) 660-2687

Telephone Number for Evening/Weekend: (620) 660-2687

Email Address: sbland@glenpoolchamber.org

Event Location: (check one) _____ Indoor ✓ Outdoor _____ Both	
Event Name or Type: 41st annual Black Gold Days Festival	
Building Name: Black Gold Park	
Street Address: 95 W. 145th St.	
City/Town, State, Zip Code GLENPOOL, OK 74033	
Is the event location within city limits?	Yes No
Event Date(s): June 20-23 ENTIRE EVENT: JUNE 20-23 BEER GARDEN: JUNE 20-22	
Hours of Operation: Noon - 11 p.m.	

Charitable Alcoholic Beverage Event License
Page 1
07/27/2015 BF

Event profits will be paid to: GLENPOOL CHAMBER of COMMERCE

I understand that a false answer or omission of the forgoing questions will subject this application to denial. I certify that all information submitted is complete and accurate to the best of my knowledge. I hereby give any law enforcement officer the authority, without a warrant, to enter and examine the event location. The officer shall be given free access and not hindered or interfered with. I will also insure that signage is posted at all alcoholic beverage service points, requiring persons in the area to be 21 years of age (see page 5 for signage).

Signature: original signed by TREASURER RHODA THOMPSON Date:
(Officer of Charitable Organization)

Signature: Sydney L. Bland Date: 22 May 2019
(Applicant Contact Person)

Oklahoma Alcoholic Beverage Laws Enforcement Commission
Organization Questionnaire

Applicant Name: GLENPOOL CHAMBER of COMMERCE - SYDNEY BLAND: director
Event Name: 41st annual BLACKGOLD DAYS FESTIVAL
Address: 95 W. 145th St.
City/State: GLENPOOL, OK Zip: 74033

Officers of Organization:

Title	Name	Address
CHAIRMAN	DWIGHT BOCK	on original App.
VICE CHAIR	DEBBIE STEPHENS	
TREASURER	RHODA THOMPSON	
SECRETARY	REV. RICK TABISZ	
PAST CHAIR	CHAD COOMER	

Board of Directors/Trustees/Executive Committee:

Name	Address
TAMI FLEAK	on original App.
DAVID TILLOTSON	
DR. ARRER KLUGH	
GARY TAYLOR	
MONTY WARD	

22 May 2019
Date

Sydney L. Bland
Signature of Applicant

Check

Payee

State of Oklahoma Alcoholic Beve

Bank Account

Checking [redacted]

This is a copy

This is a copy of a check. Revise as needed and save the check.

Mailing address

State of Oklahoma Alcoholic Beverage Laws Enforcement Commission

Payment date

05/30/2019

▼ Category details

#	CATEGORY	DESCRIPTION	AMOUNT	MEMBER
1	BlackGold Days	License Fee for BlackGold Days Beer Garden	55.00	
2				

Add lines Clear all lines

▼ Item details

#	PRODUCT/SERVICE	DESCRIPT	QTY	RATE	AMOUNT	MEMBER
1		What did you pay for?				
2						

Add lines Clear all lines

[redacted]

A Member of the Tokio Marine Group

One Bala Plaza, Suite 100, Bala Cynwyd, Pennsylvania 19004
610.617.7900 • Fax 610.617.7940 • PHLY.com

05/20/2019

Glenpool Chamber of Commerce
PO Box 767
Glenpool, OK 74033

Re: EV49815

Dear Valued Customer:

Thank you very much for choosing Philadelphia Indemnity Insurance Company for your insurance needs. Our first class customer service, national presence and A++ (Superior) A.M. Best financial strength rating have made us the selection by over 150,000 policyholders nationwide. I realize you have a choice in insurance companies and truly appreciate your business.

I wish you much success this year and look forward to building a mutually beneficial business partnership which will prosper for years to come. Welcome to PHLY and please visit PHLY.com to learn more about our Company!

Sincerely,

Robert D. O'Leary Jr.
President & CEO
Philadelphia Insurance Companies

RDO/sm

One Bala Plaza, Suite 100
Bala Cynwyd, Pennsylvania 19004
610.617.7900 Fax 610.617.7940
PHLY.com

Philadelphia Indemnity Insurance Company

Commercial Lines Policy

THIS POLICY CONSISTS OF:
- DECLARATIONS
- COMMON POLICY CONDITIONS
- ONE OR MORE COVERAGE PARTS. A COVERAGE PART CONSISTS OF:
  - ONE OR MORE COVERAGE FORMS
  - APPLICABLE FORMS AND ENDORSEMENTS

BJP-190-1 (12-98)

IN WITNESS WHEREOF, we have caused this policy to be executed and attested, and, if required by state law, this policy shall not be valid unless signed by our authorized representative.

President & CEO

Secretary

BJP-190-1 (12-98)

PP 20 15 (0615)

PRIVACY POLICY NOTICE

Philadelphia Indemnity Insurance Company

The Philadelphia Indemnity Insurance Company (“PIIC” or "We") value(s) your privacy and we are committed to protecting personal information
that we collect during the course of our business relationship with you. The collection, use and disclosure of certain nonpublic personal information are regulated by law. This notice is for your information only and requires no action on your part. It will inform you about the types of
information that we collect and how it may be disclosed. This does not reflect a change in the way we do business or handle your information.

Information That We Collect:

We collect personal information about you from the following sources:

- Applications or other forms such as claims forms or underwriting questionnaires completed by you;
- Information about your transactions with us, our affiliates or others; and
- Depending on the type of transaction you are conducting with us, information may be collected from consumer reporting agencies, health care providers, employers and other third parties.

Information That We Disclose:

We will only disclose the information described above to our affiliates and non-affiliated third parties, as permitted by law, and when necessary to conduct our normal business activities.

For example, we may make disclosures to the following types of third parties:

- Your agent or broker (producer);
- Parties who perform a business, professional or insurance functions for our company, including our reinsurance
- companies;
- Independent claims adjusters, investigators, attorneys, other insurers or medical care providers who need information to investigate, defend or settle a claim involving you;
- Regulatory agencies in connection with the regulation of our business; and
- Lienholders, mortgagees, lessors or other persons shown on our records as having a legal or beneficial interest in your policy.

We do not sell your information to others for marketing purposes. We do not disclose the personal information of persons who have ceased to be our customers.

Protection of Information:

We maintain physical, electronic and procedural safeguards that comply with state and federal regulations to protect the confidentiality of your personal information. We also limit employee access to personally identifiable information to those with a business reason for knowing such information.

Use of Cookies:

We may place electronic “cookies” in the browser files of your computer when you access this website. Cookies are text files placed on your computer to enable our systems to recognize your browser and to tailor the information on our website to your interests. We or our third party service providers or business partners may place cookies on your computer’s hard drive to enable us to match personal information that we maintain about you so that we are able to pre- populate on-line forms with your information. We also use cookies to help us analyze use of our website to understand which areas of our site are most useful to you. You may refuse the use of cookies by selecting the appropriate settings on your browser. Please note that if you do this, you may not be able to use the full functionality of the website.

YOUR RIGHTS REGARDING YOUR INFORMATION:

You have the right to submit a written request for access to your recorded Personal Information. Within 30 business days of receipt of your request, we must inform you of the nature and substance of your recorded Personal Information, permit you to view and copy it in person, or receive a copy by mail of your recorded Personal Information, and receive names of persons or entities to whom we have disclosed Personal Information about you in the last two years. There are some types of information, however, to which we are not required to give you access. Information collected for the evaluation of a claim, or when the possibility of a lawsuit exists, will not be disclosed. If your records contain medical information, we may ask you to name a licensed medical professional to whom we can send such information so that it may be properly explained. You may be charged a fee if we copy your Personal Information for you.

You have the right to request that we correct, amend or delete any recorded Personal Information that you believe is inaccurate. Within 30 business days of receipt of your request, we will correct, amend or delete the inaccurate recorded Personal Information or notify you the reason(s) that we are unable to make the change. If you disagree with our decision, you have the right to submit a concise statement for your file setting forth the reasons you disagree with us and/or the correct, relevant or fair information. If you request, we will provide you with a summary of our procedures by which you may request correction, amendment or deletion of your recorded Personal Information.

If we use an independent consumer reporting agency or insurance-support organization to prepare a report on you, you have the right to be personally interviewed by them. Information you give during an interview will be included in the report sent to us. If you wish to be interviewed, please tell us how the agency or organization may contact you, and every effort will be made to interview you. Even if you are not interviewed, you have the further right to request that the reporting agency or insurance-support organization provide you with a copy of the report it makes. Information obtained by a report prepared by an insurance support organization may be retained by that organization and disclosed to other persons. Write us at the address in this notice and we will give you the name and address of any agency or support organization we have used to prepare a report on you so that you can contact them directly to find out more about that report.

Contact Us: Philadelphia Indemnity Insurance Company, One Bala Plaza, Suite 100, Bala Cynwyd, PA 19004
Attention: Chief Privacy Officer 062015

One Bala Plaza, Suite 100
Bala Cynwyd, Pennsylvania 19004
610.617.7900 Fax 610.617.7940
PHLY.com

Philadelphia Indemnity Insurance Company
COMMON POLICY DECLARATIONS

Policy Number:
EV49815

Named Insured and Mailing Address:
Glenpool Chamber of Commerce
PO Box 767
Glenpool, OK 74033

Producer:
4584
Tedford & Associates, LLC
PO Box 1050
Jenks, OK 740371050
918-2992345

Policy Period From: 06/20/2019 **To:** 06/24/2019 at 12:01 A.M. Standard Time at your mailing address shown above.

Business Description: Special Events

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS POLICY, WE AGREE WITH YOU TO PROVIDE THE INSURANCE AS STATED IN THIS POLICY.

THIS POLICY CONSISTS OF THE FOLLOWING COVERAGE PARTS FOR WHICH A PREMIUM IS INDICATED. THIS PREMIUM MAY BE SUBJECT TO ADJUSTMENT.

	PREMIUM
Commercial Property Coverage Part	
Commercial General Liability Coverage Part	$825.00
Commercial Crime Coverage Part	
Commercial Inland Marine Coverage Part	
Commercial Auto Coverage Part	
Businessowners	
Workers Compensation	

Total: $828.00

Total Includes Federal Terrorism Risk Insurance Act Coverage $3.00

FORM (S) AND ENDORSEMENT (S) MADE A PART OF THIS POLICY AT THE TIME OF ISSUE
Refer To Forms Schedule

*Omits applicable Forms and Endorsements if shown in specific Coverage Part/Coverage Form Declarations

CPD- PIIC (06/14)

Secretary

Authorized Representative

Philadelphia Indemnity Insurance Company

Form Schedule - Policy

Policy Number: EV49815

Forms and Endorsements applying to this Coverage Part and made a part of this policy at time of issue:

Form	Edition	Description
BJP1901	1298	Commercial Lines Policy Jacket
PP2015	0615	Privacy Policy Notice
CPDPIIC	0614	Common Policy Declarations
Location Schedule	0100	Location Schedule
PICME1	1009	Crisis Management Enhancement Endorsement
IL0021	0908	Nuclear Energy Liability Exclusion Endorsement
IL0017	1198	Common Policy Conditions
IL0179	1002	Oklahoma Notice
IL0236	0907	Oklahoma Changes - Cancellation and Nonrenewal

Philadelphia Indemnity Insurance Company

Locations Schedule

Policy Number: EV49815

Prems. No.	Bldg. No.	Address
0001	0001	95 W 145th ST Glenpool, OK 74033

Philadelphia Indemnity Insurance Company

COMMERCIAL GENERAL LIABILITY COVERAGE PART DECLARATIONS

Policy Number: EV49815

Agent # 4584

See Supplemental Schedule

LIMITS OF INSURANCE

$	3,000,000	General Aggregate Limit (Other Than Products – Completed Operations)
$	3,000,000	Products/Completed Operations Aggregate Limit (Any One Person Or Organization)
$	1,000,000	Personal and Advertising Injury Limit
$	1,000,000	Each Occurrence Limit
$	100,000	Rented To You Limit
$	0	Medical Expense Limit (Any One Person)

FORM OF BUSINESS: Non Profit Organization

Business Description: Special Events

Location of All Premises You Own, Rent or Occupy: **SEE SCHEDULE ATTACHED**

AUDIT PERIOD, ANNUAL, UNLESS OTHERWISE STATED: This policy is not subject to premium audit.

Classifications	Code No.	Premium Basis	Rates		Advanced Premiums	
			Prem./Ops.	Prod./Comp. Ops.	Prem./Ops	Prod./Comp. Ops.
SEE SCHEDULE ATTACHED						
TOTAL PREMIUM FOR THIS COVERAGE PART:					$825.00	$

RETROACTIVE DATE (CG 00 02 ONLY)

This insurance does not apply to "Bodily Injury", "Property Damage", or "Personal and Advertising Injury" which occurs before the retroactive date, if any, shown below.

Retroactive Date: ______________________________

FORM (S) AND ENDORSEMENT (S) APPLICABLE TO THIS COVERAGE PART: Refer To Forms Schedule

______________________ Countersignature Date

______________________ Authorized Representative

Philadelphia Indemnity Insurance Company

Form Schedule – General Liability

Policy Number: EV49815

Forms and Endorsements applying to this Coverage Part and made a part of this policy at time of issue:

Form	Edition	Description
Gen Liab Dec	1004	Commercial General Liability Coverage Part Declaration
Gen Liab Schedule	0100	General Liability Schedule
CG0001	0413	Commercial General Liability Coverage Form
CG2100	0798	Exclusion - All Hazards in Connection With Designated Premises
CG2101	1185	Exclusion - Athletic or Sports Participants
CG2106	0514	Exclusion - Access or Disclosure of Confidential or Personal Information and Data-Related Liability With Limited Bodily Injury Exception
CG2116	0413	Exclusion - Designated Professional Services
CG2135	1001	Exclusion - Coverage C - Medical Payments
CG2147	1207	Employment-Related Practices Exclusion
CG2153	0196	Exclusion - Designated Ongoing Operations
CG2167	1204	Fungi or Bacteria Exclusion
CG2401	1204	Non-Binding Arbitration
PIAS005	1113	Limitation of Coverage to a Specified Event and Event Date
PIAS006	0404	Exclusion - Pyrotechnicians/Fireworks
PIAS007	0404	Exclusion - Performer(s)
PIAS010	0404	Additional Insured: Owners and/or Lessors of Premises, Lessors of Leased Equipment, Sponsors or Co-Promoters
PIAS013	0404	Exclusion - Miscellaneous Activities and Devices
PIAS014	0804	Earned Premium Endorsement (Fully Earned Premium)
PIGL001	0894	Exclusion - Lead Liability
PIGL002	0894	Exclusion - Asbestos Liability
PISAM006	0117	Abuse or Molestation Exclusion
PISE006	1111	Exclusion - Assault or Battery

Philadelphia Indemnity Insurance Company

COMMERCIAL GENERAL LIABILITY COVERAGE PART
SUPPLEMENTAL SCHEDULE

Policy Number: EV49815

Classifications	Code No.	Premium Basis	Rates		Advance Premiums	
			Prem./Ops.	Prod./Comp. Ops.	Prem./Ops.	Prod./Comp. Ops.
PREM NO. 001						
OK ATTENDEES	63218	5000 ATTENDANT	$ 0.15		$ 750.00	
ADDITIONAL INSURED					$ 75.00	
EVENT PREMIUM					$ 750.00	
TOTAL PREMIUM					$ 828.00	

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

CRISIS MANAGEMENT ENHANCEMENT ENDORSEMENT

Unless otherwise stated herein, the terms, conditions, exclusions and other limitations set forth in this endorsement are solely applicable to coverage afforded by this endorsement, and the policy is amended as follows:

Solely for the purpose of this endorsement: 1) The words "you" and "your" refer to the Named Insured shown in the Declarations, and any other person or organization qualifying as a Named Insured under this policy. 2) The words "we," "us" and "our" refer to the company providing this insurance.

I. SCHEDULE OF ADDITIONAL COVERAGE AND LIMITS

The following is the Limit of Liability provided by this endorsement. This endorsement is subject to the provisions of the policy to which it is attached.

Crisis Management Expense	$25,000

II. CONDITIONS

A. Applicability of Coverage

Coverage provided by your policy and any endorsements attached thereto is amended by this endorsement where applicable. All other terms and conditions of the policy or coverage part to which this endorsement is attached remain unchanged.

B. Limits of Liability or Limits of Insurance

When coverage is provided by this endorsement and any other coverage form or endorsement attached to this policy, we will pay only for the amount of covered loss or damage in excess of the amount due from that other insurance, whether you can collect on it or not. But we will not pay more than the applicable Limit of Liability or Limit of Insurance.

C. Claim Expenses

Coverages provided herein are not applicable to the generation of claim adjustment costs by you; such as fees you may incur by retaining a public adjuster or appraiser.

III. ADDITIONAL COVERAGES

A. We will reimburse you for "crisis management emergency response expenses" incurred because of an "incident" giving rise to a "crisis" to which this insurance applies. The amount of such reimbursement is limited as described in Section **II. CONDITIONS, B. Limits of Liability or Limits of Insurance**. No other obligation or liability to pay sums or perform acts or services is covered.

B. We will reimburse only those "crisis management emergency response expenses" which are incurred during the policy period as shown in the Declarations of the policy to which this coverage is attached and reported to us within six (6) months of the date the "crisis" was initiated.

IV. DEFINITIONS

A. "Crisis" means the public announcement that an "incident" occurred on your premises or at an event sponsored by you.

B. "Crisis management emergency response expenses" mean those expenses incurred for services provided by a "crisis management firm." However, "crisis management emergency response expenses" shall not include compensation, fees, benefits, overhead, charges or expenses of any insured or any of your employees, nor shall "crisis management emergency response expenses" include any expenses that are payable on your behalf or reimbursable to you under any other valid and collectible insurance.

C. "Crisis management firm" means any service provider you hire that is acceptable to us. Our consent will not be unreasonably withheld.

D. "Incident" means an accident or other event, including the accidental discharge of pollutants, resulting in death or serious bodily injury to three or more persons.

E. "Serious bodily injury" means any injury to a person that creates a substantial risk of death, serious permanent disfigurement, or protracted loss or impairment of the function of any bodily member or organ.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

NUCLEAR ENERGY LIABILITY EXCLUSION ENDORSEMENT

(Broad Form)

This endorsement modifies insurance provided under the following:

COMMERCIAL AUTOMOBILE COVERAGE PART
COMMERCIAL GENERAL LIABILITY COVERAGE PART
FARM COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
MEDICAL PROFESSIONAL LIABILITY COVERAGE PART
OWNERS AND CONTRACTORS PROTECTIVE LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART
RAILROAD PROTECTIVE LIABILITY COVERAGE PART
UNDERGROUND STORAGE TANK POLICY

1. The insurance does not apply:

A. Under any Liability Coverage, to "bodily injury" or "property damage":

(1) With respect to which an "insured" under the policy is also an insured under a nuclear energy liability policy issued by Nuclear Energy Liability Insurance Association, Mutual Atomic Energy Liability Underwriters, Nuclear Insurance Association of Canada or any of their successors, or would be an insured under any such policy but for its termination upon exhaustion of its limit of liability; or

(2) Resulting from the "hazardous properties" of "nuclear material" and with respect to which **(a)** any person or organization is required to maintain financial protection pursuant to the Atomic Energy Act of 1954, or any law amendatory thereof, or **(b)** the "insured" is, or had this policy not been issued would be, entitled to indemnity from the United States of America, or any agency thereof, under any agreement entered into by the United States of America, or any agency thereof, with any person or organization.

B. Under any Medical Payments coverage, to expenses incurred with respect to "bodily injury" resulting from the "hazardous properties" of "nuclear material" and arising out of the operation of a "nuclear facility" by any person or organization.

C. Under any Liability Coverage, to "bodily injury" or "property damage" resulting from "hazardous properties" of "nuclear material", if:

(1) The "nuclear material" **(a)** is at any "nuclear facility" owned by, or operated by or on behalf of, an "insured" or **(b)** has been discharged or dispersed therefrom;

(2) The "nuclear material" is contained in "spent fuel" or "waste" at any time possessed, handled, used, processed, stored, transported or disposed of, by or on behalf of an "insured"; or

(3) The "bodily injury" or "property damage" arises out of the furnishing by an "insured" of services, materials, parts or equipment in connection with the planning, construction, maintenance, operation or use of any "nuclear facility", but if such facility is located within the United States of America, its territories or possessions or Canada, this exclusion **(3)** applies only to "property damage" to such "nuclear facility" and any property thereat.

2. As used in this endorsement:

"Hazardous properties" includes radioactive, toxic or explosive properties.

"Nuclear material" means "source material", "special nuclear material" or "by-product material".

© ISO Properties, Inc., 2007

"Source material", "special nuclear material", and "by-product material" have the meanings given them in the Atomic Energy Act of 1954 or in any law amendatory thereof.

"Spent fuel" means any fuel element or fuel component, solid or liquid, which has been used or exposed to radiation in a "nuclear reactor".

"Waste" means any waste material **(a)** containing "by-product material" other than the tailings or wastes produced by the extraction or concentration of uranium or thorium from any ore processed primarily for its "source material" content, and **(b)** resulting from the operation by any person or organization of any "nuclear facility" included under the first two paragraphs of the definition of "nuclear facility".

"Nuclear facility" means:

(a) Any "nuclear reactor";

(b) Any equipment or device designed or used for **(1)** separating the isotopes of uranium or plutonium, **(2)** processing or utilizing "spent fuel", or **(3)** handling, processing or packaging "waste";

(c) Any equipment or device used for the processing, fabricating or alloying of "special nuclear material" if at any time the total amount of such material in the custody of the "insured" at the premises where such equipment or device is located consists of or contains more than 25 grams of plutonium or uranium 233 or any combination thereof, or more than 250 grams of uranium 235;

(d) Any structure, basin, excavation, premises or place prepared or used for the storage or disposal of "waste";

and includes the site on which any of the foregoing is located, all operations conducted on such site and all premises used for such operations.

"Nuclear reactor" means any apparatus designed or used to sustain nuclear fission in a self-supporting chain reaction or to contain a critical mass of fissionable material.

"Property damage" includes all forms of radioactive contamination of property.

© ISO Properties, Inc., 2007

COMMON POLICY CONDITIONS

All Coverage Parts included in this policy are subject to the following conditions.

A. Cancellation

1. The first Named Insured shown in the Declarations may cancel this policy by mailing or delivering to us advance written notice of cancellation.
2. We may cancel this policy by mailing or delivering to the first Named Insured written notice of cancellation at least:
   - **a.** 10 days before the effective date of cancellation if we cancel for nonpayment of premium; or
   - **b.** 30 days before the effective date of cancellation if we cancel for any other reason.
3. We will mail or deliver our notice to the first Named Insured's last mailing address known to us.
4. Notice of cancellation will state the effective date of cancellation. The policy period will end on that date.
5. If this policy is cancelled, we will send the first Named Insured any premium refund due. If we cancel, the refund will be pro rata. If the first Named Insured cancels, the refund may be less than pro rata. The cancellation will be effective even if we have not made or offered a refund.
6. If notice is mailed, proof of mailing will be sufficient proof of notice.

B. Changes

This policy contains all the agreements between you and us concerning the insurance afforded. The first Named Insured shown in the Declarations is authorized to make changes in the terms of this policy with our consent. This policy's terms can be amended or waived only by endorsement issued by us and made a part of this policy.

C. Examination Of Your Books And Records

We may examine and audit your books and records as they relate to this policy at any time during the policy period and up to three years afterward.

D. Inspections And Surveys

1. We have the right to:
   - **a.** Make inspections and surveys at any time;
   - **b.** Give you reports on the conditions we find; and
   - **c.** Recommend changes.
2. We are not obligated to make any inspections, surveys, reports or recommendations and any such actions we do undertake relate only to insurability and the premiums to be charged. We do not make safety inspections. We do not undertake to perform the duty of any person or organization to provide for the health or safety of workers or the public. And we do not warrant that conditions:
   - **a.** Are safe or healthful; or
   - **b.** Comply with laws, regulations, codes or standards.
3. Paragraphs **1.** and **2.** of this condition apply not only to us, but also to any rating, advisory, rate service or similar organization which makes insurance inspections, surveys, reports or recommendations.
4. Paragraph **2.** of this condition does not apply to any inspections, surveys, reports or recommendations we may make relative to certification, under state or municipal statutes, ordinances or regulations, of boilers, pressure vessels or elevators.

E. Premiums

The first Named Insured shown in the Declarations:

1. Is responsible for the payment of all premiums; and
2. Will be the payee for any return premiums we pay.

F. Transfer Of Your Rights And Duties Under This Policy

Your rights and duties under this policy may not be transferred without our written consent except in the case of death of an individual named insured.

If you die, your rights and duties will be transferred to your legal representative but only while acting within the scope of duties as your legal representative. Until your legal representative is appointed, anyone having proper temporary custody of your property will have your rights and duties but only with respect to that property.

Copyright, Insurance Services Office, Inc., 1998

COMMERCIAL GENERAL LIABILITY COVERAGE FORM

Various provisions in this policy restrict coverage. Read the entire policy carefully to determine rights, duties and what is and is not covered.

Throughout this policy the words "you" and "your" refer to the Named Insured shown in the Declarations, and any other person or organization qualifying as a Named Insured under this policy. The words "we", "us" and "our" refer to the company providing this insurance.

The word "insured" means any person or organization qualifying as such under Section **II** – Who Is An Insured.

Other words and phrases that appear in quotation marks have special meaning. Refer to Section **V** – Definitions.

SECTION I – COVERAGES

COVERAGE A – BODILY INJURY AND PROPERTY DAMAGE LIABILITY

1. Insuring Agreement

a. We will pay those sums that the insured becomes legally obligated to pay as damages because of "bodily injury" or "property damage" to which this insurance applies. We will have the right and duty to defend the insured against any "suit" seeking those damages. However, we will have no duty to defend the insured against any "suit" seeking damages for "bodily injury" or "property damage" to which this insurance does not apply. We may, at our discretion, investigate any "occurrence" and settle any claim or "suit" that may result. But:

(1) The amount we will pay for damages is limited as described in Section **III** – Limits Of Insurance; and

(2) Our right and duty to defend ends when we have used up the applicable limit of insurance in the payment of judgments or settlements under Coverages **A** or **B** or medical expenses under Coverage **C.**

No other obligation or liability to pay sums or perform acts or services is covered unless explicitly provided for under Supplementary Payments – Coverages **A** and **B.**

b. This insurance applies to "bodily injury" and "property damage" only if:

(1) The "bodily injury" or "property damage" is caused by an "occurrence" that takes place in the "coverage territory";

(2) The "bodily injury" or "property damage" occurs during the policy period; and

(3) Prior to the policy period, no insured listed under Paragraph **1.** of Section **II** – Who Is An Insured and no "employee" authorized by you to give or receive notice of an "occurrence" or claim, knew that the "bodily injury" or "property damage" had occurred, in whole or in part. If such a listed insured or authorized "employee" knew, prior to the policy period, that the "bodily injury" or "property damage" occurred, then any continuation, change or resumption of such "bodily injury" or "property damage" during or after the policy period will be deemed to have been known prior to the policy period.

c. "Bodily injury" or "property damage" which occurs during the policy period and was not, prior to the policy period, known to have occurred by any insured listed under Paragraph **1.** of Section **II** – Who Is An Insured or any "employee" authorized by you to give or receive notice of an "occurrence" or claim, includes any continuation, change or resumption of that "bodily injury" or "property damage" after the end of the policy period.

d. "Bodily injury" or "property damage" will be deemed to have been known to have occurred at the earliest time when any insured listed under Paragraph **1.** of Section **II** – Who Is An Insured or any "employee" authorized by you to give or receive notice of an "occurrence" or claim:

(1) Reports all, or any part, of the "bodily injury" or "property damage" to us or any other insurer;

(2) Receives a written or verbal demand or claim for damages because of the "bodily injury" or "property damage"; or

(3) Becomes aware by any other means that "bodily injury" or "property damage" has occurred or has begun to occur.

e. Damages because of "bodily injury" include damages claimed by any person or organization for care, loss of services or death resulting at any time from the "bodily injury".

 © Insurance Services Office, Inc., 2012

2. Exclusions

This insurance does not apply to:

a. Expected Or Intended Injury

"Bodily injury" or "property damage" expected or intended from the standpoint of the insured. This exclusion does not apply to "bodily injury" resulting from the use of reasonable force to protect persons or property.

b. Contractual Liability

"Bodily injury" or "property damage" for which the insured is obligated to pay damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages:

(1) That the insured would have in the absence of the contract or agreement; or

(2) Assumed in a contract or agreement that is an "insured contract", provided the "bodily injury" or "property damage" occurs subsequent to the execution of the contract or agreement. Solely for the purposes of liability assumed in an "insured contract", reasonable attorneys' fees and necessary litigation expenses incurred by or for a party other than an insured are deemed to be damages because of "bodily injury" or "property damage", provided:

(a) Liability to such party for, or for the cost of, that party's defense has also been assumed in the same "insured contract"; and

(b) Such attorneys' fees and litigation expenses are for defense of that party against a civil or alternative dispute resolution proceeding in which damages to which this insurance applies are alleged.

c. Liquor Liability

"Bodily injury" or "property damage" for which any insured may be held liable by reason of:

(1) Causing or contributing to the intoxication of any person;

(2) The furnishing of alcoholic beverages to a person under the legal drinking age or under the influence of alcohol; or

(3) Any statute, ordinance or regulation relating to the sale, gift, distribution or use of alcoholic beverages.

This exclusion applies even if the claims against any insured allege negligence or other wrongdoing in:

(a) The supervision, hiring, employment, training or monitoring of others by that insured; or

(b) Providing or failing to provide transportation with respect to any person that may be under the influence of alcohol;

if the "occurrence" which caused the "bodily injury" or "property damage", involved that which is described in Paragraph **(1), (2)** or **(3)** above.

However, this exclusion applies only if you are in the business of manufacturing, distributing, selling, serving or furnishing alcoholic beverages. For the purposes of this exclusion, permitting a person to bring alcoholic beverages on your premises, for consumption on your premises, whether or not a fee is charged or a license is required for such activity, is not by itself considered the business of selling, serving or furnishing alcoholic beverages.

d. Workers' Compensation And Similar Laws

Any obligation of the insured under a workers' compensation, disability benefits or unemployment compensation law or any similar law.

e. Employer's Liability

"Bodily injury" to:

(1) An "employee" of the insured arising out of and in the course of:

(a) Employment by the insured; or

(b) Performing duties related to the conduct of the insured's business; or

(2) The spouse, child, parent, brother or sister of that "employee" as a consequence of Paragraph **(1)** above.

This exclusion applies whether the insured may be liable as an employer or in any other capacity and to any obligation to share damages with or repay someone else who must pay damages because of the injury.

This exclusion does not apply to liability assumed by the insured under an "insured contract".

© Insurance Services Office, Inc., 2012

f. Pollution

(1) "Bodily injury" or "property damage" arising out of the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of "pollutants":

(a) At or from any premises, site or location which is or was at any time owned or occupied by, or rented or loaned to, any insured. However, this subparagraph does not apply to:

(i) "Bodily injury" if sustained within a building and caused by smoke, fumes, vapor or soot produced by or originating from equipment that is used to heat, cool or dehumidify the building, or equipment that is used to heat water for personal use, by the building's occupants or their guests;

(ii) "Bodily injury" or "property damage" for which you may be held liable, if you are a contractor and the owner or lessee of such premises, site or location has been added to your policy as an additional insured with respect to your ongoing operations performed for that additional insured at that premises, site or location and such premises, site or location is not and never was owned or occupied by, or rented or loaned to, any insured, other than that additional insured; or

(iii) "Bodily injury" or "property damage" arising out of heat, smoke or fumes from a "hostile fire";

(b) At or from any premises, site or location which is or was at any time used by or for any insured or others for the handling, storage, disposal, processing or treatment of waste;

(c) Which are or were at any time transported, handled, stored, treated, disposed of, or processed as waste by or for:

(i) Any insured; or

(ii) Any person or organization for whom you may be legally responsible; or

(d) At or from any premises, site or location on which any insured or any contractors or subcontractors working directly or indirectly on any insured's behalf are performing operations if the "pollutants" are brought on or to the premises, site or location in connection with such operations by such insured, contractor or subcontractor. However, this subparagraph does not apply to:

(i) "Bodily injury" or "property damage" arising out of the escape of fuels, lubricants or other operating fluids which are needed to perform the normal electrical, hydraulic or mechanical functions necessary for the operation of "mobile equipment" or its parts, if such fuels, lubricants or other operating fluids escape from a vehicle part designed to hold, store or receive them. This exception does not apply if the "bodily injury" or "property damage" arises out of the intentional discharge, dispersal or release of the fuels, lubricants or other operating fluids, or if such fuels, lubricants or other operating fluids are brought on or to the premises, site or location with the intent that they be discharged, dispersed or released as part of the operations being performed by such insured, contractor or subcontractor;

(ii) "Bodily injury" or "property damage" sustained within a building and caused by the release of gases, fumes or vapors from materials brought into that building in connection with operations being performed by you or on your behalf by a contractor or subcontractor; or

(iii) "Bodily injury" or "property damage" arising out of heat, smoke or fumes from a "hostile fire".

(e) At or from any premises, site or location on which any insured or any contractors or subcontractors working directly or indirectly on any insured's behalf are performing operations if the operations are to test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of, "pollutants".

(2) Any loss, cost or expense arising out of any:

(a) Request, demand, order or statutory or regulatory requirement that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of, "pollutants"; or

(b) Claim or suit by or on behalf of a governmental authority for damages because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of, "pollutants".

However, this paragraph does not apply to liability for damages because of "property damage" that the insured would have in the absence of such request, demand, order or statutory or regulatory requirement, or such claim or "suit" by or on behalf of a governmental authority.

g. Aircraft, Auto Or Watercraft

"Bodily injury" or "property damage" arising out of the ownership, maintenance, use or entrustment to others of any aircraft, "auto" or watercraft owned or operated by or rented or loaned to any insured. Use includes operation and "loading or unloading".

This exclusion applies even if the claims against any insured allege negligence or other wrongdoing in the supervision, hiring, employment, training or monitoring of others by that insured, if the "occurrence" which caused the "bodily injury" or "property damage" involved the ownership, maintenance, use or entrustment to others of any aircraft, "auto" or watercraft that is owned or operated by or rented or loaned to any insured.

This exclusion does not apply to:

(1) A watercraft while ashore on premises you own or rent;

(2) A watercraft you do not own that is:

(a) Less than 26 feet long; and

(b) Not being used to carry persons or property for a charge;

(3) Parking an "auto" on, or on the ways next to, premises you own or rent, provided the "auto" is not owned by or rented or loaned to you or the insured;

(4) Liability assumed under any "insured contract" for the ownership, maintenance or use of aircraft or watercraft; or

(5) "Bodily injury" or "property damage" arising out of:

(a) The operation of machinery or equipment that is attached to, or part of, a land vehicle that would qualify under the definition of "mobile equipment" if it were not subject to a compulsory or financial responsibility law or other motor vehicle insurance law where it is licensed or principally garaged; or

(b) The operation of any of the machinery or equipment listed in Paragraph **f.(2)** or **f.(3)** of the definition of "mobile equipment".

h. Mobile Equipment

"Bodily injury" or "property damage" arising out of:

(1) The transportation of "mobile equipment" by an "auto" owned or operated by or rented or loaned to any insured; or

(2) The use of "mobile equipment" in, or while in practice for, or while being prepared for, any prearranged racing, speed, demolition, or stunting activity.

i. War

"Bodily injury" or "property damage", however caused, arising, directly or indirectly, out of:

(1) War, including undeclared or civil war;

(2) Warlike action by a military force, including action in hindering or defending against an actual or expected attack, by any government, sovereign or other authority using military personnel or other agents; or

(3) Insurrection, rebellion, revolution, usurped power, or action taken by governmental authority in hindering or defending against any of these.

j. Damage To Property

"Property damage" to:

(1) Property you own, rent, or occupy, including any costs or expenses incurred by you, or any other person, organization or entity, for repair, replacement, enhancement, restoration or maintenance of such property for any reason, including prevention of injury to a person or damage to another's property;

(2) Premises you sell, give away or abandon, if the "property damage" arises out of any part of those premises;

(3) Property loaned to you;

 © Insurance Services Office, Inc., 2012

(4) Personal property in the care, custody or control of the insured;

(5) That particular part of real property on which you or any contractors or subcontractors working directly or indirectly on your behalf are performing operations, if the "property damage" arises out of those operations; or

(6) That particular part of any property that must be restored, repaired or replaced because "your work" was incorrectly performed on it.

Paragraphs **(1), (3)** and **(4)** of this exclusion do not apply to "property damage" (other than damage by fire) to premises, including the contents of such premises, rented to you for a period of seven or fewer consecutive days. A separate limit of insurance applies to Damage To Premises Rented To You as described in Section **III** – Limits Of Insurance.

Paragraph **(2)** of this exclusion does not apply if the premises are "your work" and were never occupied, rented or held for rental by you.

Paragraphs **(3), (4), (5)** and **(6)** of this exclusion do not apply to liability assumed under a sidetrack agreement.

Paragraph **(6)** of this exclusion does not apply to "property damage" included in the "products-completed operations hazard".

k. Damage To Your Product

"Property damage" to "your product" arising out of it or any part of it.

l. Damage To Your Work

"Property damage" to "your work" arising out of it or any part of it and included in the "products-completed operations hazard".

This exclusion does not apply if the damaged work or the work out of which the damage arises was performed on your behalf by a subcontractor.

m. Damage To Impaired Property Or Property Not Physically Injured

"Property damage" to "impaired property" or property that has not been physically injured, arising out of:

(1) A defect, deficiency, inadequacy or dangerous condition in "your product" or "your work"; or

(2) A delay or failure by you or anyone acting on your behalf to perform a contract or agreement in accordance with its terms.

This exclusion does not apply to the loss of use of other property arising out of sudden and accidental physical injury to "your product" or "your work" after it has been put to its intended use.

n. Recall Of Products, Work Or Impaired Property

Damages claimed for any loss, cost or expense incurred by you or others for the loss of use, withdrawal, recall, inspection, repair, replacement, adjustment, removal or disposal of:

(1) "Your product";

(2) "Your work"; or

(3) "Impaired property";

if such product, work, or property is withdrawn or recalled from the market or from use by any person or organization because of a known or suspected defect, deficiency, inadequacy or dangerous condition in it.

o. Personal And Advertising Injury

"Bodily injury" arising out of "personal and advertising injury".

p. Electronic Data

Damages arising out of the loss of, loss of use of, damage to, corruption of, inability to access, or inability to manipulate electronic data.

However, this exclusion does not apply to liability for damages because of "bodily injury".

As used in this exclusion, electronic data means information, facts or programs stored as or on, created or used on, or transmitted to or from computer software, including systems and applications software, hard or floppy disks, CD-ROMs, tapes, drives, cells, data processing devices or any other media which are used with electronically controlled equipment.

q. Recording And Distribution Of Material Or Information In Violation Of Law

"Bodily injury" or "property damage" arising directly or indirectly out of any action or omission that violates or is alleged to violate:

(1) The Telephone Consumer Protection Act (TCPA), including any amendment of or addition to such law;

(2) The CAN-SPAM Act of 2003, including any amendment of or addition to such law;

(3) The Fair Credit Reporting Act (FCRA), and any amendment of or addition to such law, including the Fair and Accurate Credit Transactions Act (FACTA); or

© Insurance Services Office, Inc., 2012

(4) Any federal, state or local statute, ordinance or regulation, other than the TCPA, CAN-SPAM Act of 2003 or FCRA and their amendments and additions, that addresses, prohibits, or limits the printing, dissemination, disposal, collecting, recording, sending, transmitting, communicating or distribution of material or information.

Exclusions **c.** through **n.** do not apply to damage by fire to premises while rented to you or temporarily occupied by you with permission of the owner. A separate limit of insurance applies to this coverage as described in Section **III** – Limits Of Insurance.

COVERAGE B – PERSONAL AND ADVERTISING INJURY LIABILITY

1. Insuring Agreement

a. We will pay those sums that the insured becomes legally obligated to pay as damages because of "personal and advertising injury" to which this insurance applies. We will have the right and duty to defend the insured against any "suit" seeking those damages. However, we will have no duty to defend the insured against any "suit" seeking damages for "personal and advertising injury" to which this insurance does not apply. We may, at our discretion, investigate any offense and settle any claim or "suit" that may result. But:

(1) The amount we will pay for damages is limited as described in Section **III** – Limits Of Insurance; and

(2) Our right and duty to defend end when we have used up the applicable limit of insurance in the payment of judgments or settlements under Coverages **A** or **B** or medical expenses under Coverage **C.**

No other obligation or liability to pay sums or perform acts or services is covered unless explicitly provided for under Supplementary Payments – Coverages **A** and **B.**

b. This insurance applies to "personal and advertising injury" caused by an offense arising out of your business but only if the offense was committed in the "coverage territory" during the policy period.

2. Exclusions

This insurance does not apply to:

a. Knowing Violation Of Rights Of Another

"Personal and advertising injury" caused by or at the direction of the insured with the knowledge that the act would violate the rights of another and would inflict "personal and advertising injury".

b. Material Published With Knowledge Of Falsity

"Personal and advertising injury" arising out of oral or written publication, in any manner, of material, if done by or at the direction of the insured with knowledge of its falsity.

c. Material Published Prior To Policy Period

"Personal and advertising injury" arising out of oral or written publication, in any manner, of material whose first publication took place before the beginning of the policy period.

d. Criminal Acts

"Personal and advertising injury" arising out of a criminal act committed by or at the direction of the insured.

e. Contractual Liability

"Personal and advertising injury" for which the insured has assumed liability in a contract or agreement. This exclusion does not apply to liability for damages that the insured would have in the absence of the contract or agreement.

f. Breach Of Contract

"Personal and advertising injury" arising out of a breach of contract, except an implied contract to use another's advertising idea in your "advertisement".

g. Quality Or Performance Of Goods – Failure To Conform To Statements

"Personal and advertising injury" arising out of the failure of goods, products or services to conform with any statement of quality or performance made in your "advertisement".

h. Wrong Description Of Prices

"Personal and advertising injury" arising out of the wrong description of the price of goods, products or services stated in your "advertisement".

© Insurance Services Office, Inc., 2012

i. Infringement Of Copyright, Patent, Trademark Or Trade Secret

"Personal and advertising injury" arising out of the infringement of copyright, patent, trademark, trade secret or other intellectual property rights. Under this exclusion, such other intellectual property rights do not include the use of another's advertising idea in your "advertisement".

However, this exclusion does not apply to infringement, in your "advertisement", of copyright, trade dress or slogan.

j. Insureds In Media And Internet Type Businesses

"Personal and advertising injury" committed by an insured whose business is:

(1) Advertising, broadcasting, publishing or telecasting;

(2) Designing or determining content of web sites for others; or

(3) An Internet search, access, content or service provider.

However, this exclusion does not apply to Paragraphs **14.a., b.** and **c.** of "personal and advertising injury" under the Definitions section.

For the purposes of this exclusion, the placing of frames, borders or links, or advertising, for you or others anywhere on the Internet, is not by itself, considered the business of advertising, broadcasting, publishing or telecasting.

k. Electronic Chatrooms Or Bulletin Boards

"Personal and advertising injury" arising out of an electronic chatroom or bulletin board the insured hosts, owns, or over which the insured exercises control.

l. Unauthorized Use Of Another's Name Or Product

"Personal and advertising injury" arising out of the unauthorized use of another's name or product in your e-mail address, domain name or metatag, or any other similar tactics to mislead another's potential customers.

m. Pollution

"Personal and advertising injury" arising out of the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of "pollutants" at any time.

n. Pollution-related

Any loss, cost or expense arising out of any:

(1) Request, demand, order or statutory or regulatory requirement that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of, "pollutants"; or

(2) Claim or suit by or on behalf of a governmental authority for damages because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of, "pollutants".

o. War

"Personal and advertising injury", however caused, arising, directly or indirectly, out of:

(1) War, including undeclared or civil war;

(2) Warlike action by a military force, including action in hindering or defending against an actual or expected attack, by any government, sovereign or other authority using military personnel or other agents; or

(3) Insurrection, rebellion, revolution, usurped power, or action taken by governmental authority in hindering or defending against any of these.

p. Recording And Distribution Of Material Or Information In Violation Of Law

"Personal and advertising injury" arising directly or indirectly out of any action or omission that violates or is alleged to violate:

(1) The Telephone Consumer Protection Act (TCPA), including any amendment of or addition to such law;

(2) The CAN-SPAM Act of 2003, including any amendment of or addition to such law;

(3) The Fair Credit Reporting Act (FCRA), and any amendment of or addition to such law, including the Fair and Accurate Credit Transactions Act (FACTA); or

(4) Any federal, state or local statute, ordinance or regulation, other than the TCPA, CAN-SPAM Act of 2003 or FCRA and their amendments and additions, that addresses, prohibits, or limits the printing, dissemination, disposal, collecting, recording, sending, transmitting, communicating or distribution of material or information.

© Insurance Services Office, Inc., 2012

COVERAGE C – MEDICAL PAYMENTS

1. Insuring Agreement

a. We will pay medical expenses as described below for "bodily injury" caused by an accident:

(1) On premises you own or rent;

(2) On ways next to premises you own or rent; or

(3) Because of your operations;

provided that:

(a) The accident takes place in the "coverage territory" and during the policy period;

(b) The expenses are incurred and reported to us within one year of the date of the accident; and

(c) The injured person submits to examination, at our expense, by physicians of our choice as often as we reasonably require.

b. We will make these payments regardless of fault. These payments will not exceed the applicable limit of insurance. We will pay reasonable expenses for:

(1) First aid administered at the time of an accident;

(2) Necessary medical, surgical, X-ray and dental services, including prosthetic devices; and

(3) Necessary ambulance, hospital, professional nursing and funeral services.

2. Exclusions

We will not pay expenses for "bodily injury":

a. Any Insured

To any insured, except "volunteer workers".

b. Hired Person

To a person hired to do work for or on behalf of any insured or a tenant of any insured.

c. Injury On Normally Occupied Premises

To a person injured on that part of premises you own or rent that the person normally occupies.

d. Workers' Compensation And Similar Laws

To a person, whether or not an "employee" of any insured, if benefits for the "bodily injury" are payable or must be provided under a workers' compensation or disability benefits law or a similar law.

e. Athletics Activities

To a person injured while practicing, instructing or participating in any physical exercises or games, sports, or athletic contests.

f. Products-Completed Operations Hazard

Included within the "products-completed operations hazard".

g. Coverage A Exclusions

Excluded under Coverage **A.**

SUPPLEMENTARY PAYMENTS – COVERAGES A AND B

1. We will pay, with respect to any claim we investigate or settle, or any "suit" against an insured we defend:

a. All expenses we incur.

b. Up to $250 for cost of bail bonds required because of accidents or traffic law violations arising out of the use of any vehicle to which the Bodily Injury Liability Coverage applies. We do not have to furnish these bonds.

c. The cost of bonds to release attachments, but only for bond amounts within the applicable limit of insurance. We do not have to furnish these bonds.

d. All reasonable expenses incurred by the insured at our request to assist us in the investigation or defense of the claim or "suit", including actual loss of earnings up to $250 a day because of time off from work.

e. All court costs taxed against the insured in the "suit". However, these payments do not include attorneys' fees or attorneys' expenses taxed against the insured.

f. Prejudgment interest awarded against the insured on that part of the judgment we pay. If we make an offer to pay the applicable limit of insurance, we will not pay any prejudgment interest based on that period of time after the offer.

 © Insurance Services Office, Inc., 2012

- **g.** All interest on the full amount of any judgment that accrues after entry of the judgment and before we have paid, offered to pay, or deposited in court the part of the judgment that is within the applicable limit of insurance.

These payments will not reduce the limits of insurance.

2. If we defend an insured against a "suit" and an indemnitee of the insured is also named as a party to the "suit", we will defend that indemnitee if all of the following conditions are met:

- **a.** The "suit" against the indemnitee seeks damages for which the insured has assumed the liability of the indemnitee in a contract or agreement that is an "insured contract";
- **b.** This insurance applies to such liability assumed by the insured;
- **c.** The obligation to defend, or the cost of the defense of, that indemnitee, has also been assumed by the insured in the same "insured contract";
- **d.** The allegations in the "suit" and the information we know about the "occurrence" are such that no conflict appears to exist between the interests of the insured and the interests of the indemnitee;
- **e.** The indemnitee and the insured ask us to conduct and control the defense of that indemnitee against such "suit" and agree that we can assign the same counsel to defend the insured and the indemnitee; and
- **f.** The indemnitee:
  - **(1)** Agrees in writing to:
    - **(a)** Cooperate with us in the investigation, settlement or defense of the "suit";
    - **(b)** Immediately send us copies of any demands, notices, summonses or legal papers received in connection with the "suit";
    - **(c)** Notify any other insurer whose coverage is available to the indemnitee; and
    - **(d)** Cooperate with us with respect to coordinating other applicable insurance available to the indemnitee; and
  - **(2)** Provides us with written authorization to:
    - **(a)** Obtain records and other information related to the "suit"; and
    - **(b)** Conduct and control the defense of the indemnitee in such "suit".

So long as the above conditions are met, attorneys' fees incurred by us in the defense of that indemnitee, necessary litigation expenses incurred by us and necessary litigation expenses incurred by the indemnitee at our request will be paid as Supplementary Payments. Notwithstanding the provisions of Paragraph **2.b.(2)** of Section **I** – Coverage **A** – Bodily Injury And Property Damage Liability, such payments will not be deemed to be damages for "bodily injury" and "property damage" and will not reduce the limits of insurance.

Our obligation to defend an insured's indemnitee and to pay for attorneys' fees and necessary litigation expenses as Supplementary Payments ends when we have used up the applicable limit of insurance in the payment of judgments or settlements or the conditions set forth above, or the terms of the agreement described in Paragraph **f.** above, are no longer met.

SECTION II – WHO IS AN INSURED

1. If you are designated in the Declarations as:

- **a.** An individual, you and your spouse are insureds, but only with respect to the conduct of a business of which you are the sole owner.
- **b.** A partnership or joint venture, you are an insured. Your members, your partners, and their spouses are also insureds, but only with respect to the conduct of your business.
- **c.** A limited liability company, you are an insured. Your members are also insureds, but only with respect to the conduct of your business. Your managers are insureds, but only with respect to their duties as your managers.
- **d.** An organization other than a partnership, joint venture or limited liability company, you are an insured. Your "executive officers" and directors are insureds, but only with respect to their duties as your officers or directors. Your stockholders are also insureds, but only with respect to their liability as stockholders.
- **e.** A trust, you are an insured. Your trustees are also insureds, but only with respect to their duties as trustees.

© Insurance Services Office, Inc., 2012

2. Each of the following is also an insured:

a. Your "volunteer workers" only while performing duties related to the conduct of your business, or your "employees", other than either your "executive officers" (if you are an organization other than a partnership, joint venture or limited liability company) or your managers (if you are a limited liability company), but only for acts within the scope of their employment by you or while performing duties related to the conduct of your business. However, none of these "employees" or "volunteer workers" are insureds for:

(1) "Bodily injury" or "personal and advertising injury":

(a) To you, to your partners or members (if you are a partnership or joint venture), to your members (if you are a limited liability company), to a co-"employee" while in the course of his or her employment or performing duties related to the conduct of your business, or to your other "volunteer workers" while performing duties related to the conduct of your business;

(b) To the spouse, child, parent, brother or sister of that co-"employee" or "volunteer worker" as a consequence of Paragraph **(1)(a)** above;

(c) For which there is any obligation to share damages with or repay someone else who must pay damages because of the injury described in Paragraph **(1)(a)** or **(b)** above; or

(d) Arising out of his or her providing or failing to provide professional health care services.

(2) "Property damage" to property:

(a) Owned, occupied or used by;

(b) Rented to, in the care, custody or control of, or over which physical control is being exercised for any purpose by;

you, any of your "employees", "volunteer workers", any partner or member (if you are a partnership or joint venture), or any member (if you are a limited liability company).

b. Any person (other than your "employee" or "volunteer worker"), or any organization while acting as your real estate manager.

c. Any person or organization having proper temporary custody of your property if you die, but only:

(1) With respect to liability arising out of the maintenance or use of that property; and

(2) Until your legal representative has been appointed.

d. Your legal representative if you die, but only with respect to duties as such. That representative will have all your rights and duties under this Coverage Part.

3. Any organization you newly acquire or form, other than a partnership, joint venture or limited liability company, and over which you maintain ownership or majority interest, will qualify as a Named Insured if there is no other similar insurance available to that organization. However:

a. Coverage under this provision is afforded only until the 90th day after you acquire or form the organization or the end of the policy period, whichever is earlier;

b. Coverage **A** does not apply to "bodily injury" or "property damage" that occurred before you acquired or formed the organization; and

c. Coverage **B** does not apply to "personal and advertising injury" arising out of an offense committed before you acquired or formed the organization.

No person or organization is an insured with respect to the conduct of any current or past partnership, joint venture or limited liability company that is not shown as a Named Insured in the Declarations.

SECTION III – LIMITS OF INSURANCE

1. The Limits of Insurance shown in the Declarations and the rules below fix the most we will pay regardless of the number of:

a. Insureds;

b. Claims made or "suits" brought; or

c. Persons or organizations making claims or bringing "suits".

2. The General Aggregate Limit is the most we will pay for the sum of:

a. Medical expenses under Coverage **C;**

b. Damages under Coverage **A,** except damages because of "bodily injury" or "property damage" included in the "products-completed operations hazard"; and

c. Damages under Coverage **B.**

© Insurance Services Office, Inc., 2012

3. The Products-Completed Operations Aggregate Limit is the most we will pay under Coverage **A** for damages because of "bodily injury" and "property damage" included in the "products-completed operations hazard".

4. Subject to Paragraph **2.** above, the Personal And Advertising Injury Limit is the most we will pay under Coverage **B** for the sum of all damages because of all "personal and advertising injury" sustained by any one person or organization.

5. Subject to Paragraph **2.** or **3.** above, whichever applies, the Each Occurrence Limit is the most we will pay for the sum of:

   a. Damages under Coverage **A;** and

   b. Medical expenses under Coverage **C**

   because of all "bodily injury" and "property damage" arising out of any one "occurrence".

6. Subject to Paragraph **5.** above, the Damage To Premises Rented To You Limit is the most we will pay under Coverage **A** for damages because of "property damage" to any one premises, while rented to you, or in the case of damage by fire, while rented to you or temporarily occupied by you with permission of the owner.

7. Subject to Paragraph **5.** above, the Medical Expense Limit is the most we will pay under Coverage **C** for all medical expenses because of "bodily injury" sustained by any one person.

The Limits of Insurance of this Coverage Part apply separately to each consecutive annual period and to any remaining period of less than 12 months, starting with the beginning of the policy period shown in the Declarations, unless the policy period is extended after issuance for an additional period of less than 12 months. In that case, the additional period will be deemed part of the last preceding period for purposes of determining the Limits of Insurance.

SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS

1. **Bankruptcy**

   Bankruptcy or insolvency of the insured or of the insured's estate will not relieve us of our obligations under this Coverage Part.

2. **Duties In The Event Of Occurrence, Offense, Claim Or Suit**

   a. You must see to it that we are notified as soon as practicable of an "occurrence" or an offense which may result in a claim. To the extent possible, notice should include:

      (1) How, when and where the "occurrence" or offense took place;

      (2) The names and addresses of any injured persons and witnesses; and

      (3) The nature and location of any injury or damage arising out of the "occurrence" or offense.

   b. If a claim is made or "suit" is brought against any insured, you must:

      (1) Immediately record the specifics of the claim or "suit" and the date received; and

      (2) Notify us as soon as practicable.

      You must see to it that we receive written notice of the claim or "suit" as soon as practicable.

   c. You and any other involved insured must:

      (1) Immediately send us copies of any demands, notices, summonses or legal papers received in connection with the claim or "suit";

      (2) Authorize us to obtain records and other information;

      (3) Cooperate with us in the investigation or settlement of the claim or defense against the "suit"; and

      (4) Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the insured because of injury or damage to which this insurance may also apply.

   d. No insured will, except at that insured's own cost, voluntarily make a payment, assume any obligation, or incur any expense, other than for first aid, without our consent.

3. **Legal Action Against Us**

   No person or organization has a right under this Coverage Part:

   a. To join us as a party or otherwise bring us into a "suit" asking for damages from an insured; or

   b. To sue us on this Coverage Part unless all of its terms have been fully complied with.

   A person or organization may sue us to recover on an agreed settlement or on a final judgment against an insured; but we will not be liable for damages that are not payable under the terms of this Coverage Part or that are in excess of the applicable limit of insurance. An agreed settlement means a settlement and release of liability signed by us, the insured and the claimant or the claimant's legal representative.

© Insurance Services Office, Inc., 2012

4. Other Insurance

If other valid and collectible insurance is available to the insured for a loss we cover under Coverages **A** or **B** of this Coverage Part, our obligations are limited as follows:

a. Primary Insurance

This insurance is primary except when Paragraph **b.** below applies. If this insurance is primary, our obligations are not affected unless any of the other insurance is also primary. Then, we will share with all that other insurance by the method described in Paragraph **c.** below.

b. Excess Insurance

(1) This insurance is excess over:

(a) Any of the other insurance, whether primary, excess, contingent or on any other basis:

(i) That is Fire, Extended Coverage, Builder's Risk, Installation Risk or similar coverage for "your work";

(ii) That is Fire insurance for premises rented to you or temporarily occupied by you with permission of the owner;

(iii) That is insurance purchased by you to cover your liability as a tenant for "property damage" to premises rented to you or temporarily occupied by you with permission of the owner; or

(iv) If the loss arises out of the maintenance or use of aircraft, "autos" or watercraft to the extent not subject to Exclusion **g.** of Section **I** – Coverage **A** – Bodily Injury And Property Damage Liability.

(b) Any other primary insurance available to you covering liability for damages arising out of the premises or operations, or the products and completed operations, for which you have been added as an additional insured.

(2) When this insurance is excess, we will have no duty under Coverages **A** or **B** to defend the insured against any "suit" if any other insurer has a duty to defend the insured against that "suit". If no other insurer defends, we will undertake to do so, but we will be entitled to the insured's rights against all those other insurers.

(3) When this insurance is excess over other insurance, we will pay only our share of the amount of the loss, if any, that exceeds the sum of:

(a) The total amount that all such other insurance would pay for the loss in the absence of this insurance; and

(b) The total of all deductible and self-insured amounts under all that other insurance.

(4) We will share the remaining loss, if any, with any other insurance that is not described in this Excess Insurance provision and was not bought specifically to apply in excess of the Limits of Insurance shown in the Declarations of this Coverage Part.

c. Method Of Sharing

If all of the other insurance permits contribution by equal shares, we will follow this method also. Under this approach each insurer contributes equal amounts until it has paid its applicable limit of insurance or none of the loss remains, whichever comes first.

If any of the other insurance does not permit contribution by equal shares, we will contribute by limits. Under this method, each insurer's share is based on the ratio of its applicable limit of insurance to the total applicable limits of insurance of all insurers.

5. Premium Audit

a. We will compute all premiums for this Coverage Part in accordance with our rules and rates.

b. Premium shown in this Coverage Part as advance premium is a deposit premium only. At the close of each audit period we will compute the earned premium for that period and send notice to the first Named Insured. The due date for audit and retrospective premiums is the date shown as the due date on the bill. If the sum of the advance and audit premiums paid for the policy period is greater than the earned premium, we will return the excess to the first Named Insured.

c. The first Named Insured must keep records of the information we need for premium computation, and send us copies at such times as we may request.

6. Representations

By accepting this policy, you agree:

a. The statements in the Declarations are accurate and complete;

© Insurance Services Office, Inc., 2012

b. Those statements are based upon representations you made to us; and

c. We have issued this policy in reliance upon your representations.

7. Separation Of Insureds

Except with respect to the Limits of Insurance, and any rights or duties specifically assigned in this Coverage Part to the first Named Insured, this insurance applies:

a. As if each Named Insured were the only Named Insured; and

b. Separately to each insured against whom claim is made or "suit" is brought.

8. Transfer Of Rights Of Recovery Against Others To Us

If the insured has rights to recover all or part of any payment we have made under this Coverage Part, those rights are transferred to us. The insured must do nothing after loss to impair them. At our request, the insured will bring "suit" or transfer those rights to us and help us enforce them.

9. When We Do Not Renew

If we decide not to renew this Coverage Part, we will mail or deliver to the first Named Insured shown in the Declarations written notice of the nonrenewal not less than 30 days before the expiration date.

If notice is mailed, proof of mailing will be sufficient proof of notice.

SECTION V – DEFINITIONS

1. "Advertisement" means a notice that is broadcast or published to the general public or specific market segments about your goods, products or services for the purpose of attracting customers or supporters. For the purposes of this definition:

a. Notices that are published include material placed on the Internet or on similar electronic means of communication; and

b. Regarding web sites, only that part of a web site that is about your goods, products or services for the purposes of attracting customers or supporters is considered an advertisement.

2. "Auto" means:

a. A land motor vehicle, trailer or semitrailer designed for travel on public roads, including any attached machinery or equipment; or

b. Any other land vehicle that is subject to a compulsory or financial responsibility law or other motor vehicle insurance law where it is licensed or principally garaged.

However, "auto" does not include "mobile equipment".

3. "Bodily injury" means bodily injury, sickness or disease sustained by a person, including death resulting from any of these at any time.

4. "Coverage territory" means:

a. The United States of America (including its territories and possessions), Puerto Rico and Canada;

b. International waters or airspace, but only if the injury or damage occurs in the course of travel or transportation between any places included in Paragraph **a.** above; or

c. All other parts of the world if the injury or damage arises out of:

(1) Goods or products made or sold by you in the territory described in Paragraph **a.** above;

(2) The activities of a person whose home is in the territory described in Paragraph **a.** above, but is away for a short time on your business; or

(3) "Personal and advertising injury" offenses that take place through the Internet or similar electronic means of communication;

provided the insured's responsibility to pay damages is determined in a "suit" on the merits, in the territory described in Paragraph **a.** above or in a settlement we agree to.

5. "Employee" includes a "leased worker". "Employee" does not include a "temporary worker".

6. "Executive officer" means a person holding any of the officer positions created by your charter, constitution, bylaws or any other similar governing document.

7. "Hostile fire" means one which becomes uncontrollable or breaks out from where it was intended to be.

8. "Impaired property" means tangible property, other than "your product" or "your work", that cannot be used or is less useful because:

a. It incorporates "your product" or "your work" that is known or thought to be defective, deficient, inadequate or dangerous; or

b. You have failed to fulfill the terms of a contract or agreement;

if such property can be restored to use by the repair, replacement, adjustment or removal of "your product" or "your work" or your fulfilling the terms of the contract or agreement.

 © Insurance Services Office, Inc., 2012

9. "Insured contract" means:

a. A contract for a lease of premises. However, that portion of the contract for a lease of premises that indemnifies any person or organization for damage by fire to premises while rented to you or temporarily occupied by you with permission of the owner is not an "insured contract";

b. A sidetrack agreement;

c. Any easement or license agreement, except in connection with construction or demolition operations on or within 50 feet of a railroad;

d. An obligation, as required by ordinance, to indemnify a municipality, except in connection with work for a municipality;

e. An elevator maintenance agreement;

f. That part of any other contract or agreement pertaining to your business (including an indemnification of a municipality in connection with work performed for a municipality) under which you assume the tort liability of another party to pay for "bodily injury" or "property damage" to a third person or organization. Tort liability means a liability that would be imposed by law in the absence of any contract or agreement.

Paragraph **f.** does not include that part of any contract or agreement:

(1) That indemnifies a railroad for "bodily injury" or "property damage" arising out of construction or demolition operations, within 50 feet of any railroad property and affecting any railroad bridge or trestle, tracks, road-beds, tunnel, underpass or crossing;

(2) That indemnifies an architect, engineer or surveyor for injury or damage arising out of:

(a) Preparing, approving, or failing to prepare or approve, maps, shop drawings, opinions, reports, surveys, field orders, change orders or drawings and specifications; or

(b) Giving directions or instructions, or failing to give them, if that is the primary cause of the injury or damage; or

(3) Under which the insured, if an architect, engineer or surveyor, assumes liability for an injury or damage arising out of the insured's rendering or failure to render professional services, including those listed in **(2)** above and supervisory, inspection, architectural or engineering activities.

10. "Leased worker" means a person leased to you by a labor leasing firm under an agreement between you and the labor leasing firm, to perform duties related to the conduct of your business. "Leased worker" does not include a "temporary worker".

11. "Loading or unloading" means the handling of property:

a. After it is moved from the place where it is accepted for movement into or onto an aircraft, watercraft or "auto";

b. While it is in or on an aircraft, watercraft or "auto"; or

c. While it is being moved from an aircraft, watercraft or "auto" to the place where it is finally delivered;

but "loading or unloading" does not include the movement of property by means of a mechanical device, other than a hand truck, that is not attached to the aircraft, watercraft or "auto".

12. "Mobile equipment" means any of the following types of land vehicles, including any attached machinery or equipment:

a. Bulldozers, farm machinery, forklifts and other vehicles designed for use principally off public roads;

b. Vehicles maintained for use solely on or next to premises you own or rent;

c. Vehicles that travel on crawler treads;

d. Vehicles, whether self-propelled or not, maintained primarily to provide mobility to permanently mounted:

(1) Power cranes, shovels, loaders, diggers or drills; or

(2) Road construction or resurfacing equipment such as graders, scrapers or rollers;

e. Vehicles not described in Paragraph **a., b., c.** or **d.** above that are not self-propelled and are maintained primarily to provide mobility to permanently attached equipment of the following types:

(1) Air compressors, pumps and generators, including spraying, welding, building cleaning, geophysical exploration, lighting and well servicing equipment; or

(2) Cherry pickers and similar devices used to raise or lower workers;

f. Vehicles not described in Paragraph **a., b., c.** or **d.** above maintained primarily for purposes other than the transportation of persons or cargo.

© Insurance Services Office, Inc., 2012

However, self-propelled vehicles with the following types of permanently attached equipment are not "mobile equipment" but will be considered "autos":

(1) Equipment designed primarily for:

(a) Snow removal;

(b) Road maintenance, but not construction or resurfacing; or

(c) Street cleaning;

(2) Cherry pickers and similar devices mounted on automobile or truck chassis and used to raise or lower workers; and

(3) Air compressors, pumps and generators, including spraying, welding, building cleaning, geophysical exploration, lighting and well servicing equipment.

However, "mobile equipment" does not include any land vehicles that are subject to a compulsory or financial responsibility law or other motor vehicle insurance law where it is licensed or principally garaged. Land vehicles subject to a compulsory or financial responsibility law or other motor vehicle insurance law are considered "autos".

13. "Occurrence" means an accident, including continuous or repeated exposure to substantially the same general harmful conditions.

14. "Personal and advertising injury" means injury, including consequential "bodily injury", arising out of one or more of the following offenses:

a. False arrest, detention or imprisonment;

b. Malicious prosecution;

c. The wrongful eviction from, wrongful entry into, or invasion of the right of private occupancy of a room, dwelling or premises that a person occupies, committed by or on behalf of its owner, landlord or lessor;

d. Oral or written publication, in any manner, of material that slanders or libels a person or organization or disparages a person's or organization's goods, products or services;

e. Oral or written publication, in any manner, of material that violates a person's right of privacy;

f. The use of another's advertising idea in your "advertisement"; or

g. Infringing upon another's copyright, trade dress or slogan in your "advertisement".

15. "Pollutants" mean any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, fumes, acids, alkalis, chemicals and waste. Waste includes materials to be recycled, reconditioned or reclaimed.

16. "Products-completed operations hazard":

a. Includes all "bodily injury" and "property damage" occurring away from premises you own or rent and arising out of "your product" or "your work" except:

(1) Products that are still in your physical possession; or

(2) Work that has not yet been completed or abandoned. However, "your work" will be deemed completed at the earliest of the following times:

(a) When all of the work called for in your contract has been completed.

(b) When all of the work to be done at the job site has been completed if your contract calls for work at more than one job site.

(c) When that part of the work done at a job site has been put to its intended use by any person or organization other than another contractor or subcontractor working on the same project.

Work that may need service, maintenance, correction, repair or replacement, but which is otherwise complete, will be treated as completed.

b. Does not include "bodily injury" or "property damage" arising out of:

(1) The transportation of property, unless the injury or damage arises out of a condition in or on a vehicle not owned or operated by you, and that condition was created by the "loading or unloading" of that vehicle by any insured;

(2) The existence of tools, uninstalled equipment or abandoned or unused materials; or

(3) Products or operations for which the classification, listed in the Declarations or in a policy Schedule, states that products-completed operations are subject to the General Aggregate Limit.

17. "Property damage" means:

a. Physical injury to tangible property, including all resulting loss of use of that property. All such loss of use shall be deemed to occur at the time of the physical injury that caused it; or

b. Loss of use of tangible property that is not physically injured. All such loss of use shall be deemed to occur at the time of the "occurrence" that caused it.

For the purposes of this insurance, electronic data is not tangible property.

© Insurance Services Office, Inc., 2012

As used in this definition, electronic data means information, facts or programs stored as or on, created or used on, or transmitted to or from computer software, including systems and applications software, hard or floppy disks, CD-ROMs, tapes, drives, cells, data processing devices or any other media which are used with electronically controlled equipment.

18. "Suit" means a civil proceeding in which damages because of "bodily injury", "property damage" or "personal and advertising injury" to which this insurance applies are alleged. "Suit" includes:

a. An arbitration proceeding in which such damages are claimed and to which the insured must submit or does submit with our consent; or

b. Any other alternative dispute resolution proceeding in which such damages are claimed and to which the insured submits with our consent.

19. "Temporary worker" means a person who is furnished to you to substitute for a permanent "employee" on leave or to meet seasonal or short-term workload conditions.

20. "Volunteer worker" means a person who is not your "employee", and who donates his or her work and acts at the direction of and within the scope of duties determined by you, and is not paid a fee, salary or other compensation by you or anyone else for their work performed for you.

21. "Your product":

a. Means:

(1) Any goods or products, other than real property, manufactured, sold, handled, distributed or disposed of by:

(a) You;

(b) Others trading under your name; or

(c) A person or organization whose business or assets you have acquired; and

(2) Containers (other than vehicles), materials, parts or equipment furnished in connection with such goods or products.

b. Includes:

(1) Warranties or representations made at any time with respect to the fitness, quality, durability, performance or use of "your product"; and

(2) The providing of or failure to provide warnings or instructions.

c. Does not include vending machines or other property rented to or located for the use of others but not sold.

22. "Your work":

a. Means:

(1) Work or operations performed by you or on your behalf; and

(2) Materials, parts or equipment furnished in connection with such work or operations.

b. Includes:

(1) Warranties or representations made at any time with respect to the fitness, quality, durability, performance or use of "your work"; and

(2) The providing of or failure to provide warnings or instructions.

© Insurance Services Office, Inc., 2012

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – ALL HAZARDS IN CONNECTION WITH DESIGNATED PREMISES

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Description And Location Of Premises:	All operations except those arising out of premises located at City of Glenpool -Black Gold Days, 95 W 145th ST, Glenpool, OK 74033

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

The following exclusion is added to Paragraph **2., Exclusions of Section I – Coverage A – Bodily Injury And Property Damage Liability** and Paragraph **2., Exclusions of Section I – Coverage B – Personal And Advertising Injury Liability:**

This insurance does not apply to "bodily injury", "property damage" or "personal and advertising injury" arising out of:

1. The ownership, maintenance or use of the premises shown in the Schedule or any property located on these premises;

2. Operations on those premises or elsewhere which are necessary or incidental to the ownership, maintenance or use of those premises; or

3. Goods or products manufactured at or distributed from those premises.

 Copyright, Insurance Services Office, Inc., 1997

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – ATHLETIC OR SPORTS PARTICIPANTS

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART.

SCHEDULE

Description of Operations: Any and all athletic or sports participants.

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

With respect to any operations shown in the Schedule, this insurance does not apply to "bodily injury" to any person while practicing for or participating in any sports or athletic contest or exhibition that you sponsor.

Copyright, Insurance Services Office, Inc., 1984

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – ACCESS OR DISCLOSURE OF CONFIDENTIAL OR PERSONAL INFORMATION AND DATA-RELATED LIABILITY – WITH LIMITED BODILY INJURY EXCEPTION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

A. Exclusion **2.p.** of **Section I – Coverage A – Bodily Injury And Property Damage Liability** is replaced by the following:

2. Exclusions

This insurance does not apply to:

p. Access Or Disclosure Of Confidential Or Personal Information And Data-related Liability

Damages arising out of:

(1) Any access to or disclosure of any person's or organization's confidential or personal information, including patents, trade secrets, processing methods, customer lists, financial information, credit card information, health information or any other type of nonpublic information; or

(2) The loss of, loss of use of, damage to, corruption of, inability to access, or inability to manipulate electronic data.

This exclusion applies even if damages are claimed for notification costs, credit monitoring expenses, forensic expenses, public relations expenses or any other loss, cost or expense incurred by you or others arising out of that which is described in Paragraph **(1)** or **(2)** above.

However, unless Paragraph **(1)** above applies, this exclusion does not apply to damages because of "bodily injury".

As used in this exclusion, electronic data means information, facts or programs stored as or on, created or used on, or transmitted to or from computer software, including systems and applications software, hard or floppy disks, CD-ROMs, tapes, drives, cells, data processing devices or any other media which are used with electronically controlled equipment.

B. The following is added to Paragraph **2. Exclusions** of **Section I – Coverage B – Personal And Advertising Injury Liability:**

2. Exclusions

This insurance does not apply to:

Access Or Disclosure Of Confidential Or Personal Information

"Personal and advertising injury" arising out of any access to or disclosure of any person's or organization's confidential or personal information, including patents, trade secrets, processing methods, customer lists, financial information, credit card information, health information or any other type of nonpublic information.

This exclusion applies even if damages are claimed for notification costs, credit monitoring expenses, forensic expenses, public relations expenses or any other loss, cost or expense incurred by you or others arising out of any access to or disclosure of any person's or organization's confidential or personal information.

 © Insurance Services Office, Inc., 2013

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – DESIGNATED PROFESSIONAL SERVICES

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART.

SCHEDULE

Description Of Professional Services
1. Any and all professional services.
2.
3.
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

With respect to any professional services shown in the Schedule, the following exclusion is added to Paragraph **2. Exclusions of Section I – Coverage A – Bodily Injury And Property Damage Liability** and Paragraph **2. Exclusions of Section I – Coverage B – Personal And Advertising Injury Liability:**

This insurance does not apply to "bodily injury", "property damage" or "personal and advertising injury" due to the rendering of or failure to render any professional service.

This exclusion applies even if the claims against any insured allege negligence or other wrongdoing in the supervision, hiring, employment, training or monitoring of others by that insured, if the "occurrence" which caused the "bodily injury" or "property damage", or the offense which caused the "personal and advertising injury", involved the rendering of or failure to render any professional service.

© Insurance Services Office, Inc., 2012

POLICY NUMBER: EV49815

COMMERCIAL GENERAL LIABILITY
CG 21 35 10 01

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – COVERAGE C – MEDICAL PAYMENTS

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Description And Location Of Premises Or Classification: Any and all medical payments.

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

With respect to any premises or classification shown in the Schedule:

1. Section **I** – Coverage **C** – Medical Payments does not apply and none of the references to it in the Coverage Part apply: and

2. The following is added to Section **I** – Supplementary Payments:

h. Expenses incurred by the insured for first aid administered to others at the time of an accident for "bodily injury" to which this insurance applies.

© ISO Properties, Inc., 2000

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EMPLOYMENT-RELATED PRACTICES EXCLUSION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

A. The following exclusion is added to Paragraph **2., Exclusions** of Section **I – Coverage A – Bodily Injury And Property Damage Liability:**

This insurance does not apply to:

"Bodily injury" to:

(1) A person arising out of any:

(a) Refusal to employ that person;

(b) Termination of that person's employment; or

(c) Employment-related practices, policies, acts or omissions, such as coercion, demotion, evaluation, reassignment, discipline, defamation, harassment, humiliation, discrimination or malicious prosecution directed at that person; or

(2) The spouse, child, parent, brother or sister of that person as a consequence of "bodily injury" to that person at whom any of the employment-related practices described in Paragraphs **(a), (b),** or **(c)** above is directed.

This exclusion applies:

(1) Whether the injury-causing event described in Paragraphs **(a), (b)** or **(c)** above occurs before employment, during employment or after employment of that person;

(2) Whether the insured may be liable as an employer or in any other capacity; and

(3) To any obligation to share damages with or repay someone else who must pay damages because of the injury.

B. The following exclusion is added to Paragraph **2., Exclusions** of Section **I – Coverage B – Personal And Advertising Injury Liability:**

This insurance does not apply to:

"Personal and advertising injury" to:

(1) A person arising out of any:

(a) Refusal to employ that person;

(b) Termination of that person's employment; or

(c) Employment-related practices, policies, acts or omissions, such as coercion, demotion, evaluation, reassignment, discipline, defamation, harassment, humiliation, discrimination or malicious prosecution directed at that person; or

(2) The spouse, child, parent, brother or sister of that person as a consequence of "personal and advertising injury" to that person at whom any of the employment-related practices described in Paragraphs **(a), (b),** or **(c)** above is directed.

This exclusion applies:

(1) Whether the injury-causing event described in Paragraphs **(a), (b)** or **(c)** above occurs before employment, during employment or after employment of that person;

(2) Whether the insured may be liable as an employer or in any other capacity; and

(3) To any obligation to share damages with or repay someone else who must pay damages because of the injury.

 © ISO Properties, Inc., 2006

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – DESIGNATED ONGOING OPERATIONS

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Description of Designated Ongoing Operation(s):

Any and all claims related to and arising from animals, bus/shuttle services, demolition derbies, bonfires, motorcycle rides/rallies, beer & liquor tasting, eating contests, tractor pulls power lifts/cranes are excluded. Any and all Claims arising out of water activities including but not limited to swimming, tubing, boating, water slides, water sports, surfing, white water rafting, paddle-boarding, kayaking, and canoeing; water slides, lake, ocean, and river trips; backpacking trips; ropes courses, rock wall/rock climbing, events in extreme wilderness/desolate areas (i.e. greater than 30 miles to medical facility). Additionally, all overnight camping is excluded as well.

Specified Location (If Applicable):

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

The following exclusion is added to paragraph 2., Exclusions of COVERAGE A – BODILY INJURY AND PROPERTY DAMAGE LIABILITY (Section I – Coverages):

This insurance does not apply to "bodily injury" or "property damage" arising out of the ongoing operations described in the Schedule of this endorsement, regardless of whether such operations are conducted by you or on your behalf or whether the operations are conducted for yourself or for others.

Unless a "location" is specified in the Schedule, this exclusion applies regardless of where such operations are conducted by you or on your behalf. If a specific "location" is designated in the Schedule of this endorsement, this exclusion applies only to the described ongoing operations conducted at that "location".

For the purpose of this endorsement, "location" means premises involving the same or connecting lots, or premises whose connection is interrupted only by a street, roadway, waterway or right-of-way of a railroad.

Copyright, Insurance Services Office, Inc., 1994

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

FUNGI OR BACTERIA EXCLUSION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

A. The following exclusion is added to Paragraph **2. Exclusions** of **Section I – Coverage A – Bodily Injury And Property Damage Liability:**

2. Exclusions

This insurance does not apply to:

Fungi Or Bacteria

a. "Bodily injury" or "property damage" which would not have occurred, in whole or in part, but for the actual, alleged or threatened inhalation of, ingestion of, contact with, exposure to, existence of, or presence of, any "fungi" or bacteria on or within a building or structure, including its contents, regardless of whether any other cause, event, material or product contributed concurrently or in any sequence to such injury or damage.

b. Any loss, cost or expenses arising out of the abating, testing for, monitoring, cleaning up, removing, containing, treating, detoxifying, neutralizing, remediating or disposing of, or in any way responding to, or assessing the effects of, "fungi" or bacteria, by any insured or by any other person or entity.

This exclusion does not apply to any "fungi" or bacteria that are, are on, or are contained in, a good or product intended for bodily consumption.

B. The following exclusion is added to Paragraph **2. Exclusions** of **Section I – Coverage B – Personal And Advertising Injury Liability:**

2. Exclusions

This insurance does not apply to:

Fungi Or Bacteria

a. "Personal and advertising injury" which would not have taken place, in whole or in part, but for the actual, alleged or threatened inhalation of, ingestion of, contact with, exposure to, existence of, or presence of any "fungi" or bacteria on or within a building or structure, including its contents, regardless of whether any other cause, event, material or product contributed concurrently or in any sequence to such injury.

b. Any loss, cost or expense arising out of the abating, testing for, monitoring, cleaning up, removing, containing, treating, detoxifying, neutralizing, remediating or disposing of, or in any way responding to, or assessing the effects of, "fungi" or bacteria, by any insured or by any other person or entity.

C. The following definition is added to the **Definitions** Section:

"Fungi" means any type or form of fungus, including mold or mildew and any mycotoxins, spores, scents or byproducts produced or released by fungi.

 © ISO Properties, Inc., 2003

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

NON-BINDING ARBITRATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
ELECTRONIC DATA LIABILITY COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
OWNERS AND CONTRACTORS PROTECTIVE LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART
PRODUCT WITHDRAWAL COVERAGE PART
RAILROAD PROTECTIVE LIABILITY COVERAGE PART
UNDERGROUND STORAGE TANK POLICY

If we and the insured do not agree whether coverage is provided under this Coverage Part for a claim made against the insured, then either party may make a written demand for arbitration.

When this demand is made, each party will select an arbitrator. The two arbitrators will select a third. If they cannot agree within 30 days, either may request that selection be made by a judge of a court having jurisdiction. Each party will:

1. Pay the expenses it incurs; and

2. Bear the expenses of the third arbitrator equally.

Unless both parties agree otherwise, arbitration will take place in the county or parish in which the address shown in the Declarations is located. Local rules of law as to procedure and evidence will apply. Any decision agreed to by the arbitrators may be appealed to a court of competent jurisdictions.

© ISO Properties, Inc., 2003

OKLAHOMA NOTICE

The following statement is added to the policy:

WARNING:

Any person who knowingly, and with intent to injure, defraud or deceive any insurer, makes any claim for the proceeds of an insurance policy, containing any false, incomplete or misleading information, is guilty of a felony.

© ISO Properties, Inc., 2002

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

OKLAHOMA CHANGES – CANCELLATION AND NONRENEWAL

This endorsement modifies insurance provided under the following:

CAPITAL ASSETS PROGRAM (OUTPUT POLICY) COVERAGE PART
COMMERCIAL AUTOMOBILE COVERAGE PART
COMMERCIAL GENERAL LIABILITY COVERAGE PART
COMMERCIAL INLAND MARINE COVERAGE PART
COMMERCIAL LIABILITY UMBRELLA COVERAGE PART
COMMERCIAL PROPERTY COVERAGE PART
CRIME AND FIDELITY COVERAGE PART
EMPLOYMENT-RELATED PRACTICES LIABILITY COVERAGE PART
EQUIPMENT BREAKDOWN COVERAGE PART
FARM COVERAGE PART
FARM UMBRELLA LIABILITY POLICY
LIQUOR LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

A. Paragraph **2.** of the **Cancellation** Common Policy Condition is replaced by the following:

2. We may cancel this policy by mailing or delivering to the first Named Insured written notice of cancellation at least:

a. 10 days before the effective date of cancellation if we cancel for nonpayment of premium; or

b. 30 days before the effective date of cancellation if we cancel for any other reason.

After coverage has been in effect for more than 45 business days or after the effective date of a renewal of this policy, no notice of cancellation will be issued by us unless it is based on at least one of the following reasons:

(1) Nonpayment of premium;

(2) Discovery of fraud or material misrepresentation in the procurement of the insurance or with respect to any claims submitted under it;

(3) Discovery of willful or reckless acts or omissions by you that increase any hazard insured against;

(4) The occurrence of a change in the risk that substantially increases any hazard insured against after insurance coverage has been issued or renewed;

(5) A violation of any local fire, health, safety, building, or construction regulation or ordinance with respect to any covered property or its occupancy that substantially increases any hazard insured against;

(6) A determination by the Insurance Commissioner that the continuation of the policy would place us in violation of the insurance laws of this state;

(7) Your conviction of a crime having as one of its necessary elements an act increasing any hazard insured against; or

(8) Loss of or substantial changes in applicable reinsurance.

B. The following are added to the Common Policy Conditions and supersede any provisions to the contrary:

1. Nonrenewal

a. If we elect not to renew this policy, we will mail or deliver written notice of nonrenewal to the first Named Insured at least 45 days before:

(1) The expiration date of this policy; or

(2) An anniversary date of this policy, if it is written for a term longer than one year or with no fixed expiration date.

 © ISO Properties, Inc., 2006

b. Any notice of nonrenewal will be mailed or delivered to the first Named Insured at the last mailing address known to us.

c. If notice is mailed:

(1) It will be considered to have been given to the first Named Insured on the day it is mailed.

(2) Proof of mailing will be sufficient proof of notice.

d. If notice of nonrenewal is **not** mailed or delivered at least 45 days before the expiration date or an anniversary date of this policy, coverage will remain in effect until 45 days after notice is given. Earned premium for such extended period of coverage will be calculated pro rata based on the rates applicable to the expiring policy.

e. We will **not** provide notice of nonrenewal if:

(1) We, or another company within the same insurance group, have offered to issue a renewal policy; or

(2) You have obtained replacement coverage or have agreed in writing to obtain replacement coverage.

f. If we have provided the required notice of nonrenewal as described in **B.1.a.** above, and thereafter extend the policy for a period of 90 days or less, we will **not** provide an additional nonrenewal notice with respect to the period of extension.

2. Premium Or Coverage Changes At Renewal

a. If we elect to renew this policy, we will give written notice of any premium increase, change in deductible, or reduction in limits or coverage, to the first Named Insured, at the last mailing address known to us.

b. Any such notice will be mailed or delivered to the first Named Insured at least 45 days before:

(1) The expiration date of this policy; or

(2) An anniversary date of this policy, if it is written for a term longer than one year or with no fixed expiration date.

c. If notice is mailed:

(1) It will be considered to have been given to the first Named Insured on the day it is mailed.

(2) Proof of mailing will be sufficient proof of notice.

d. If the first Named Insured accepts the renewal, the premium increase or coverage changes will be effective the day following the prior policy's expiration or anniversary date.

e. If notice is **not** mailed or delivered at least 45 days before the expiration date or anniversary date of this policy, the premium, deductible, limits and coverage in effect prior to the changes will remain in effect until:

(1) 45 days after notice is given; or

(2) The effective date of replacement coverage obtained by the insured;

whichever occurs first.

If the first Named Insured then elects **not** to renew, any earned premium for the resulting extended period of coverage will be calculated pro rata at the lower of the new rates or rates applicable to the expiring policy.

f. We will **not** provide notice of the following:

(1) Changes in a rate or plan filed pursuant to the Property and Casualty Competitive Loss Cost Rating Act applicable to an entire class of business;

(2) Changes which are based upon the altered nature or extent of the risk insured; or

(3) Changes in policy forms filed with or approved by the Insurance Commissioner and applicable to an entire class of business.

 © ISO Properties, Inc., 2006

PI-AS-005 (11/13)

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

LIMITATION OF COVERAGE TO A SPECIFIED EVENT AND EVENT DATE

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

This insurance applies to “bodily injury”, “property damage” or “personal and advertising injury” occurring only during the specified events and specified event dates listed in the schedule below.

Schedule

	Specified Event Dates	
Specified Event	Start Date	Finish Date
Carnivals	06/20/2019	06/24/2019

Page 1 of 1

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – PYROTECHNICIANS/FIREWORKS

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

This insurance does not apply to “bodily Injury”, “property damage”, “personal and advertising injury” or medical expense arising out of the ownership, maintenance, handling, storage, distribution, sale or use of fireworks, flash-powder, or explosive compositions.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – PERFORMER(S)

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

This insurance does not apply to "bodily Injury" to any person while performing in any exhibition, demonstration, or special event sponsored by you.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY

ADDITIONAL INSURED: OWNERS AND / OR LESSORS OF PREMISES, LESSORS OF LEASED EQUIPMENT, SPONSORS OR CO-PROMOTERS

This endorsement modifies insurance provided under the following:
COMMERCIAL GENERAL LIABILITY COVERAGE PART

This policy is amended to include as an additional Insured any person or organization of the types designated below, but only with respect to liability arising out of your operations:

1. Owners and / or lessors of the premises leased, rented, or loaned to you, subject to the following additional exclusions:
    a. This insurance applies only to an "occurrence" which takes place while you are a tenant in the premises;
    b. This insurance does not apply to "bodily injury" or "property damage" resulting from structural alterations, new construction or demolition operations performed by or on behalf of the owner and / or lessor of the premises;
    c. This insurance does not apply to liability of the owners and / or lessors for "bodily injury" or "property damage" arising out of any design defect or structural maintenance of the premises or loss caused by a premises defect.

   With respect to any additional insured included under this policy, this insurance does not apply to the sole negligence of such additional insured.

2. Lessor of Leased Equipment, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your maintenance, operation or use of equipment leased to you by such person(s) or organization(s) subject to the following additional exclusions:
    a. This insurance does not apply to any "occurrence" which takes place after the equipment lease expires.

3. Sponsors

4. Co-Promoters

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – MISCELLANEOUS ACTIVITIES AND DEVICES

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

Each exclusion indicated by an "X" is added to the policy:

This insurance does not apply to "bodily injury", "property damage", or "personal and advertising injury":

__X__ Inverted Aerial Maneuver

Arising out of the attempt to perform or performance of any inverted aerial maneuver by a skier from a jump:

1. Built by you or on your behalf; or
2. Built on your premises with your permission or knowledge.

__X__ Amusement Device

Arising out of the ownership, operation, maintenance, supervision, or use of any amusement device.

For purposes of this exclusion, amusement device means any device or equipment a person rides for enjoyment, including, but not limited to, any mechanical or non-mechanical ride, slide, water slide (including any ski or tow when used in connection with a water slide), moonwalk or moon bounce, bungee operation or equipment. Amusement device also includes any vertical device or equipment used for climbing – either permanently affixed or temporarily erected. Amusement device does not include any video arcade or computer game.

__X__ Bungee

Arising out of the ownership, operation, maintenance, supervision, or use of any bungee operation or equipment whether owned, operated, maintained or used by you, any other insured or any other person or entity.

__X__ Trampoline

Arising out of the ownership, operation, maintenance, supervison, or use of any trampoline whether owned, operated, maintained or used by you, any other insured or any other person or entity.

For purposes of this exclusion, trampoline includes any rebounding device except those which are four feet or less in diameter and whose surface is no more than two feet above floor level.

__X__ Grass Skiing

Arising out of grass skiing.

__X__ Animals

Arising out of injury or death to any animal.

__X__ Object Propelled

Arising out of any object propelled, whether intentionally or unintentionally, into a crowd by or at the direction of a "participant" or insured.

__X__ "Participant"

Arising out of the involvement of a participant in any activity, event or exhibition, including, but not limited to, any contest, physical training, sport, event, athletic activity, martial arts or stunt.

__X__ Rodeo

Arising out of any rodeo activity, including, but not limited to, bronco or bull riding, steer roping, team roping, barrel racing or horseback riding.

_____ Concert

Arising out of a concert, show, or theatrical event.

__X__ Performer

Arising out of the involvement of any performer during any activity, event or exhibition, including, but not limited to any stunt, concert, show or theatrical event.

DEFINITION OF PARTICIPANT

For purposes of this endorsement, participant means any person who is participating, practicing, or is otherwise involved in an activity, event or exhibition.

PI-AS-014-OK (08/2004)

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EARNED PREMIUM ENDORSEMENT (FULLY EARNED PREMIUM)

This endorsement modifies Insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
LIQUOR LIABILITY COVERAGE PART

Option 1 or 2 must be completed:

OPTION 1:

Premium fully earned at inception: $828.00 or 100%

Balance earned: 06/20/2019
(indicate when 100% of premium is earned)

Total Premium: $828.00

OPTION 2:

Premium is fully earned as follows:

Total Policy Premium is fully earned in the event of cancellation prior to: ______________________
(date)

Total Policy Premium is fully earned in the event of cancellation after: ______________________
(date)

<u>THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY</u>.

EXCLUSION - LEAD LIABILITY

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

The following exclusion is added to paragraph 2., Exclusions of COVERAGE A - BODILY INJURY AND PROPERTY DAMAGE LIABILITY (Section 1 - Coverages) and paragraph 2., Exclusions of COVERAGE B - PERSONAL AND ADVERTISING INJURY LIABILITY (Section 1 - Coverages):

This insurance does not apply to:

1. "Bodily injury," "property damage," or "personal and advertising injury" arising out of or caused by the actual or alleged:

   a. Exposure to or existence of lead, paint containing lead, or any other material or substance containing lead;

   b. Manufacture, distribution, sale, resale, rebranding, installation, repair, removal, encapsulation, abatement, replacement or handling of lead, paint containing lead, or any other material or substance containing lead;

   Whether or not the lead is or was at any time airborne as a particulate, contained in a product ingested, inhaled, transmitted in any fashion, or found in any form whatsoever.

2. Any legal obligation of any insured for indemnification or contribution due to damages arising out of "bodily injury," "property damage" or "personal and advertising injury" caused by lead, paint containing lead, or any other substance or material containing lead.

3. Any loss, cost, expense or damages, whether direct or consequential, arising out of any:

   (a) Request, demand or order that any insured or others test for, monitor, clean up, remove, abate, contain, treat or neutralize lead, paint containing lead, or any other substance or material containing lead, or in any way respond to, or assess the effects of lead; or

   (b) Claim or suit related to, testing for, monitoring, cleaning up, removing, abating, containing, treating or neutralizing lead, paint containing lead, or any other substance or material containing lead or in any way responding to or assessing the effects of lead.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION - ASBESTOS LIABILITY

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

The following exclusion is added to paragraph 2., Exclusions of COVERAGE A - BODILY INJURY AND PROPERTY DAMAGE LIABILITY (Section 1 - Coverages) and paragraph 2., Exclusions of COVERAGE B - PERSONAL AND ADVERTISING INJURY LIABILITY (Section 1 - Coverages):

This insurance does not apply to:

"Bodily injury," "property damage," "personal injury" or "advertising injury" arising out of:

1. Inhaling, ingesting or prolonged physical exposure to asbestos or goods or products containing asbestos;
2. The use of asbestos in constructing or manufacturing any good, product or structure;
3. The removal of asbestos from any good, product or structure; or
4. The manufacture, sale, transportation, storage or disposal of asbestos or goods or products containing asbestos.

The coverage afforded by this policy does not apply to payment for the investigation or defense of any loss or "suit," injury or damage or any cost, fine or penalty or for any expense or claim or "suit" related to any of the above.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ABUSE OR MOLESTATION EXCLUSION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

The following exclusion is added to Paragraph **2. Exclusions** of **SECTION I – COVERAGE A BODILY INJURY AND PROPERTY DAMAGE LIABILITY** and Paragraph **2. Exclusions** of **SECTION I – COVERAGE B – PERSONAL AND ADVERTISING INJURY LIABILITY**:

This insurance does not apply to any injury sustained by any person arising out of or resulting from the alleged, actual or threatened abuse or molestation by anyone.

We shall not have any duty to defend any "suit" against any insured seeking damages on account of any such injury.

This exclusion applies to all injury sustained by any person, including emotional distress, arising out of molestation or abuse whether alleged, actual or threatened including but not limited to molestation or abuse arising out of your negligence or other wrongdoing with respect to:

1. Hiring, placement, employment, training;

2. Investigation;

3. Supervision;

4. Reporting any molestation or abuse to the proper authorities, or failure to so report; or

5. Retention;

of a person for whom any insured is or ever was legally responsible or for whom any insured may have assumed the liability; and whose conduct would be excluded above.

Includes copyrighted material of Insurance Services Office, Inc., with permission.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

EXCLUSION – ASSAULT OR BATTERY

This endorsement modifies and is subject to the insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SECTION I – COVERAGES, COVERAGE A BODILY INJURY AND PROPERTY DAMAGE LIABILITY, 2. Exclusions, Paragraph **a.** is deleted in its entirety and replaced with the following:

a. Expected or Intended Injury

"Bodily injury" or "property damage":

(1) Expected or intended from the standpoint of any insured; or

(2) Arising out of an assault or battery, provoked or unprovoked, or out of any act or omission in connection with prevention or suppression of an assault or battery, committed by any insured or an "employee" or agent of the insured.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

OKLAHOMA CHANGES – CONCEALMENT, MISREPRESENTATION OR FRAUD

This endorsement modifies insurance provided under the following:

CAPITAL ASSETS PROGRAM (OUTPUT POLICY) COVERAGE PART
COMMERCIAL AUTOMOBILE COVERAGE PART
COMMERCIAL INLAND MARINE COVERAGE PART
COMMERCIAL PROPERTY COVERAGE PART
CRIME AND FIDELITY COVERAGE PART
EQUIPMENT BREAKDOWN COVERAGE PART
FARM COVERAGE PART – FARM PROPERTY – OTHER FARM PROVISIONS FORM – ADDITIONAL COVERAGES, CONDITIONS, DEFINITIONS
FARM COVERAGE PART – LIVESTOCK COVERAGE FORM
FARM COVERAGE PART – MOBILE AGRICULTURAL MACHINERY AND EQUIPMENT COVERAGE FORM
STANDARD PROPERTY POLICY

A. When this endorsement is attached to the **Standard Property Policy CP 00 99,** the term Coverage Part in this endorsement is replaced by the term Policy.

B. The **Concealment, Misrepresentation Or Fraud** condition is replaced by the following:

Except as provided in Paragraphs **C.** and **D.,** we do not provide coverage in any case of fraud by you as it relates to this Coverage Part at any time. We also do not provide coverage if you or any other insured ("insured"), at any time, intentionally conceal or misrepresent a material fact concerning:

1. This Coverage Part;

2. The Covered Property;

3. Your interest in the Covered Property; or

4. A claim under this Coverage Part.

C. The **Concealment, Misrepresentation Or Fraud** condition in the Commercial Auto Coverage Part is replaced by the following:

We do not provide coverage in any case of fraud by you at any time as it relates to this Coverage Part. We also do not provide coverage if you or any other "insured", at any time, intentionally conceal or misrepresent a material fact concerning:

1. This Coverage Part;

2. The covered "auto";

3. Your interest in the covered "auto"; or

4. A claim under this Coverage Part.

However, this provision does not apply, but only up to the compulsory or financial responsibility limits required by Oklahoma law, if an "accident" results in a third party liability claim against the "insured" under this Coverage Part.

D. Under the Kidnap/Ransom And Extortion Coverage Form, the **Concealment, Misrepresentation Or Fraud** condition is replaced by the following:

We do not provide coverage in any case of fraud by you as it relates to this insurance at any time. We also do not provide coverage if you or any other insured, at any time, intentionally conceal or misrepresent a material fact concerning:

1. This insurance;

2. A person insured under this insurance;

3. The "property" covered under this insurance;

4. Your interest in the "property" covered under this insurance; or

5. A claim under this insurance.

© Insurance Services Office, Inc., 2010

Oklahoma Tax Commission

www.tax.ok.gov

Date Issued: September 7, 2016
Letter ID: L1359971456
Taxpayer ID: **-***2778

RENAISSANCE BREWING CO LLC
PO BOX 4400
TULSA OK 74159-0400

TBS

Licenses/Permits at this Location

SALES TAX PERMITeffective on August 12, 2016
MANUFACTURER SALES PERMIT effective on August 4, 2016

County TULSA COUNTY

Holders of an Oklahoma Sales Tax Permit will find notice of penalties for violation of the Oklahoma Sales Tax code at www.tax.ok.gov

This permit may be presented to utility providers to claim an exemption from sales/use tax on a utility account(s) that qualifies as being predominately used in the manufacturing operation.

If the sales tax permit at this location becomes invalid then all associated permits will become invalid. If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Sales Account ID
STS-11380420-06

Site Permit Number
569221120

Business Location	Industry Code	City Code	Site Effective	Expires
RENAISSANCE BREWING CO. 1147 S LEWIS AVE TULSA OK 74104-3905	312120	7281	August 12, 2016	August 2, 2019

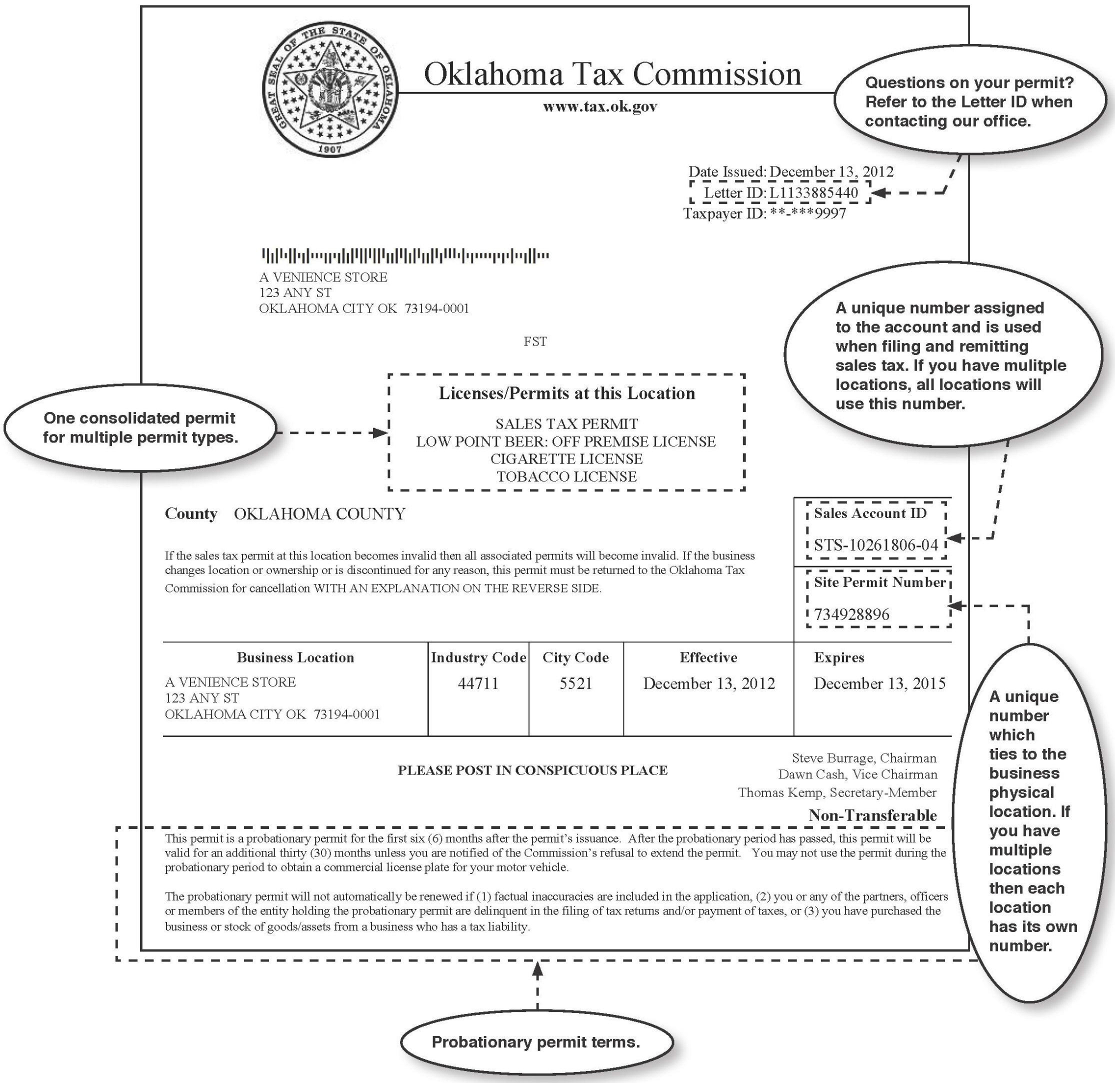
PLEASE POST IN CONSPICUOUS PLACE

Steve Burrage, Chairman
Dawn Cash, Vice-Chairman
Thomas Kemp Jr.,
Secretary-Member

Non-Transferable

aL008

Understanding Your Permit



Oklahoma Tax Commission

www.tax.ok.gov

Date Issued: December 13, 2012
Letter ID: L1133885440
Taxpayer ID: **-***9997

A VENIENCE STORE
123 ANY ST
OKLAHOMA CITY OK 73194-0001

FST

Licenses/Permits at this Location

SALES TAX PERMIT
LOW POINT BEER: OFF PREMISE LICENSE
CIGARETTE LICENSE
TOBACCO LICENSE

County OKLAHOMA COUNTY

Sales Account ID
STS-10261806-04

Site Permit Number
734928896

If the sales tax permit at this location becomes invalid then all associated permits will become invalid. If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Business Location	Industry Code	City Code	Effective	Expires
A VENIENCE STORE 123 ANY ST OKLAHOMA CITY OK 73194-0001	44711	5521	December 13, 2012	December 13, 2015

PLEASE POST IN CONSPICUOUS PLACE

Steve Burrage, Chairman
Dawn Cash, Vice Chairman
Thomas Kemp, Secretary-Member

Non-Transferable

This permit is a probationary permit for the first six (6) months after the permit's issuance. After the probationary period has passed, this permit will be valid for an additional thirty (30) months unless you are notified of the Commission's refusal to extend the permit. You may not use the permit during the probationary period to obtain a commercial license plate for your motor vehicle.

The probationary permit will not automatically be renewed if (1) factual inaccuracies are included in the application, (2) you or any of the partners, officers or members of the entity holding the probationary permit are delinquent in the filing of tax returns and/or payment of taxes, or (3) you have purchased the business or stock of goods/assets from a business who has a tax liability.

THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE

ALCOHOLIC BEVERAGE LAWS ENFORCEMENT COMMISSION

EXPIRES:

09-11-19

LICENSE NO. BRE 743013
EFFECTIVE 09/12/2018
LICENSE FEE $125.00

STATE OF OKLAHOMA

ISSUED TO: RENAISSANCE BREWING COMPANY
PREMISE: 1147 SOUTH LEWIS AVENUE
TULSA, OK 74104

MAILING: PO BOX 4400
TULSA, OK 74159

H. Keith Burt
DIRECTOR

RENAISSANCE BREWING COMPANY LLC

RENAI-3 OP ID: F2

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 05/17/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER 918-743-8811
RICH & CARTMILL, INC
2738 East 51st #400
Tulsa, OK 74105
Nick Karlovich

CONTACT NAME: Nick Karlovich
PHONE (A/C, No, Ext): 918-743-8811 FAX (A/C, No): 918-744-8429
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : EMC Company	21415
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Renaissance Brewing Co LLC
P.O. Box 4400
Tulsa, OK 74159

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE / X OCCUR			5X92058	08/22/2018	08/22/2019	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 500,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:						Liq Liab	$ 1,000,000
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

In reference to Glenpool Black Gold Festival June 20-23, 2019.

CERTIFICATE HOLDER

GLEN-04

Glenpool Chamber of Commerce
12205 S. Yukon Ave.
Glenpool, OK 74033

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

ACORD 25 (2016/03)

© 1988-2015 ACORD CORPORATION. All rights reserved.
The ACORD name and logo are registered marks of ACORD

Oklahoma ABLE Commission License

ISSUED TO: **SCHUMACHER KEITH**
ADDRESS: **2972 WEST 65TH ST.**
TULSA OK 741321319

TYPE OF LICENSE: **Alcohol Beverage - Employee**
EFFECTIVE DATE: **11/14/2017**
TRANSACTION ID: **43950184**
LICENSE NUMBER: **762273**
EXPIRATION DATE: **11/13/2019**
LICENSE FEE: **$30.00**

A. Keith Burt
Director

STATE OF OKLAHOMA

Notice to Employee/Employer:
THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE.

Oklahoma ABLE Commission License Information

LICENSEE NAME: **SCHUMACHER KEITH**
TYPE OF LICENSE: **ALCOHOL BEVERAGE - EMPLOYEE**
EFFECTIVE DATE: **11/14/2017**
LICENSE NUMBER: **762273**
EXPIRATION DATE: **11/13/2019**

A. Keith Burt
Director

Oklahoma ABLE Commission License

ISSUED TO: FISHER DUSTIN
ADDRESS: 6318 E 56TH PL
TULSA OK 74135

TYPE OF LICENSE: Alcohol Beverage - Employee
EFFECTIVE DATE: 11/13/2017
TRANSACTION ID: 43919788
LICENSE NUMBER: 762135
EXPIRATION DATE: 11/12/2019
LICENSE FEE: $30.00

A. Keith Burt
Director

STATE OF OKLAHOMA

Notice to Employee/Employer:
THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE.

Oklahoma ABLE Commission License Information

LICENSEE NAME: FISHER DUSTIN
TYPE OF LICENSE: ALCOHOL BEVERAGE - EMPLOYEE
EFFECTIVE DATE: 11/13/2017
LICENSE NUMBER: 762135
EXPIRATION DATE: 11/12/2019

A. Keith Burt
Director

Oklahoma ABLE Commission License

ISSUED TO: HALL GLENN
ADDRESS: 2643 E 14TH ST
TULSA OK 74104

TYPE OF LICENSE: Alcohol Beverage - Employee
EFFECTIVE DATE: 12/14/2017
TRANSACTION ID: 44561586
LICENSE NUMBER: 764355
EXPIRATION DATE: 12/13/2019
LICENSE FEE: $30.00

TRAINING: NOT REQ.

A. Keith Burt
Director

STATE OF OKLAHOMA

Notice to Employee/Employer:
THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE.

Oklahoma ABLE Commission License Information

LICENSEE NAME: HALL GLENN
TYPE OF LICENSE: ALCOHOL BEVERAGE - EMPLOYEE
EFFECTIVE DATE: 12/14/2017
LICENSE NUMBER: 764355
EXPIRATION DATE: 12/13/2019

A. Keith Burt
Director

Oklahoma ABLE Commission License

ISSUED TO: CALLAHAN JEFFREY
ADDRESS: 1415 S. QUINCY AVE. #11
TULSA OK 74120

TYPE OF LICENSE: Alcohol Beverage - Employee
EFFECTIVE DATE: 12/14/2017
TRANSACTION ID: 44565490
LICENSE NUMBER: 764332
EXPIRATION DATE: 12/13/2019
LICENSE FEE: $30.00

A. Keith Burt
Director

STATE OF OKLAHOMA

Notice to Employee/Employer:
THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE.

Oklahoma ABLE Commission License Information

LICENSEE NAME: CALLAHAN JEFFREY
TYPE OF LICENSE: ALCOHOL BEVERAGE - EMPLOYEE
EFFECTIVE DATE: 12/14/2017
LICENSE NUMBER: 764332
EXPIRATION DATE: 12/13/2019

A. Keith Burt
Director

Oklahoma ABLE Commission License

ISSUED TO:	**HALL SARAH**
ADDRESS:	**2643 E 14TH ST TULSA OK 74104**
TYPE OF LICENSE:	**Alcohol Beverage - Employee**
EFFECTIVE DATE:	**12/14/2017**
TRANSACTION ID:	**44562798**
LICENSE NUMBER:	**764350**
EXPIRATION DATE:	**12/13/2019**
LICENSE FEE:	**$30.00**

A. Keith Burt
Director

STATE OF OKLAHOMA

Notice to Employee/Employer:
THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE.

Oklahoma ABLE Commission License Information

LICENSEE NAME:	**HALL SARAH**
TYPE OF LICENSE:	**ALCOHOL BEVERAGE - EMPLOYEE**
EFFECTIVE DATE:	**12/14/2017**
LICENSE NUMBER:	**764350**
EXPIRATION DATE:	**12/13/2019**

A. Keith Burt
Director

Oklahoma Tax Commission

www.tax.ok.gov

Date Issued: January 10, 2017
Letter ID: L1220944512
Taxpayer ID: **-***1721

DEEP BRANCH WINERY LLC
20827 W 887 RD
COOKSON OK 74427-2370

TSB

Licenses/Permits at this Location
SALES TAX PERMIT

County CHEROKEE COUNTY

Holders of an Oklahoma Sales Tax Permit will find notice of penalties for violation of the Oklahoma Sales Tax code at www.tax.ok.gov

If the sales tax permit at this location becomes invalid then all associated permits will become invalid. If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Sales Account ID
STS-13768409-04

Site Permit Number
931921920

Business Location	Industry Code	City Code	Site Effective	Expires
DEEP BRANCH WINERY 20827 W 887 RD COOKSON OK 74427-2370	424820	1188	February 5, 2014	January 9, 2020

PLEASE POST IN CONSPICUOUS PLACE

Steve Burrage, Chairman
Dawn Cash, Vice-Chairman
Thomas Kemp Jr.,
Secretary-Member

Non-Transferable

aL008

UNDERSTANDING YOUR PERMIT

Oklahoma Tax Commission

www.tax.ok.gov

> Questions on your permit? Refer to the Letter ID when contacting our office.

Date Issued: December 13, 2012
Letter ID: L1133885440
Taxpayer ID: **-***9997

A VENIENCE STORE
123 ANY ST
OKLAHOMA CITY OK 73194-0001

FST

> A unique number assigned to the account and is used when filing and remitting sales tax. If you have mulitple locations, all locations will use this number.

> One consolidated permit for multiple permit types.

Licenses/Permits at this Location

SALES TAX PERMIT
LOW POINT BEER: OFF PREMISE LICENSE
CIGARETTE LICENSE
TOBACCO LICENSE

County OKLAHOMA COUNTY

If the sales tax permit at this location becomes invalid then all associated permits will become invalid. If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Sales Account ID
STS-10261806-04

Site Permit Number
734928896

> A unique number which ties to the business physical location. If you have multiple locations then each location has its own number.

Business Location	Industry Code	City Code	Effective	Expires
A VENIENCE STORE 123 ANY ST OKLAHOMA CITY OK 73194-0001	44711	5521	December 13, 2012	December 13, 2015

PLEASE POST IN CONSPICUOUS PLACE

Steve Burrage, Chairman
Dawn Cash, Vice Chairman
Thomas Kemp, Secretary-Member

Non-Transferable

This permit is a probationary permit for the first six (6) months after the permit's issuance. After the probationary period has passed, this permit will be valid for an additional thirty (30) months unless you are notified of the Commission's refusal to extend the permit. You may not use the permit during the probationary period to obtain a commercial license plate for your motor vehicle.

The probationary permit will not automatically be renewed if (1) factual inaccuracies are included in the application, (2) you or any of the partners, officers or members of the entity holding the probationary permit are delinquent in the filing of tax returns and/or payment of taxes, or (3) you have purchased the business or stock of goods/assets from a business who has a tax liability.

> Probationary permit terms.

THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE

ALCOHOLIC BEVERAGE LAWS ENFORCEMENT COMMISSION

EXPIRES:

02-03-20

LICENSE NO. WIN 650574
EFFECTIVE 02/04/2019
LICENSE FEE $625.00

STATE OF OKLAHOMA

GREAT SEAL OF THE STATE OF OKLAHOMA 1907

ISSUED TO: DEEP BRANCH WINERY
PREMISE: 20827 WEST 887 ROAD
COOKSON, OK 74427

MAILING: 20827 WEST 887 ROAD
COOKSON, OK 74427

H. Keith Burt
DIRECTOR

DEEP BRANCH WINERY LLC

State of Oklahoma

ABLE Commission

Deep Branch Winery

Event Schedule January-July 2019

Updated 05/23/19

02/12/19	5:30pm	Tahlequah	Wines of Winter Festival
02/15/19	7:00pm	OKC	Wine in the Wild Festival
02/23/19	7:00pm	Muskogee	Chocolate Festival
03/07-03/10/19	5:00pm	Tulsa	Home & Garden Festival
03/09/19	11:00am	Muskogee	Flying Fez Wine Festival
03/22-03/24/19	Noon	OKC	Home & Outdoor Festival
04/06/19	4:00pm	Poteau	Wine & Arts Festival
04/06/19	9:00am	Seminole	Made In Oklahoma Festival
04/13/19	8:00am	Sand Springs	Herbal Festival
04/18-04/20/19	10:00am	Guthrie	‘89’er Celebration Festival
04/19-04/21/19	10:00am	Stillwater	MIO/Arts Festival
04/26-04/27/19	Noon	Tahlequah	RedFern Festival
04/27/19	Noon	Muskogee	Party in the Park Festival
05/03-05/04/19	5:00pm	Bixby	BBQ and Blues Festival
05/04/19	9:00am	Prague	Kolache Festival
05/10-05/11/19	10:00am	Midwest City	Made In Oklahoma Festival
05/25-05/27/19	10:00am	OKC	Paseo Arts Festival
06/01/19	10:00am	Stroud	Historic Route 66 Wine Festival
06/01/19	10:00am	Grove	Toes In The Grand Festival
06/20-23/19	10:00am	Glenpool	Black Gold Days Festival
07/18-20/19	10:00am	Porter	Peach Festival

CERTIFICATE OF LIABILITY INSURANCE

ACORD®

DATE (MM/DD/YYYY): 5/29/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Cole, Paine & Carlin Insurance PO Box 18444 1140 NW 50th Street Oklahoma City OK 73154	CONTACT NAME: Pamela Wood PHONE (A/C, No, Ext): (405)843-5678 FAX (A/C, No): (405)843-5781 E-MAIL ADDRESS: pam@cpcinsurance.com
INSURED Deep Branch Winery, LLC 20827 W. 887 Road Cookson OK 74427	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Ohio Security Insurance Co.	24082
INSURER B : Ohio Casualty Ins. Co.	24074
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 2018-19 GL Liq Lia **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY / PRO-JECT / LOC OTHER:			BLS58353769	11/7/2018	11/7/2019	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 15,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS / SCHEDULED AUTOS HIRED AUTOS / NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A					PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
B	Liquor Liability			BD058353769	11/7/2018	11/7/2019	Each occurrrence	$1,000,000
							Aggregate	$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Winery

CERTIFICATE HOLDER	CANCELLATION
Glenpool Chamber of Commerce P.O. Box 767 Glenpool, OK 74033	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE David Paine/WOODPA David Paine

© 1988-2014 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

City Of Glenpool
Creating Opportunity

To: HONORABLE MAYOR, MEMBERS OF THE CITY COUNCIL

From: John Gonsalves, Finance Director

Date: June 3, 2019

Subject: Acceptance of the FY18 Audited Financial Report and Operating Report

Background:

Arledge & Associates 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 2017-2018.

Staff Recommendation:

Staff Recommends a motion to acknowledge receipt of the audited FY18 Financial Report and Operating Report.

Attachments:

- Required communication letter from Arledge & Associates
- FY Financial Report and Operating Report

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
Mayor Tim Fox, Vice-Mayor Momodou Ceesay, Councilors: Joyce Calvert, Brandon Kearns and Jacqueline Lund
City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight
www.glenpoolonline.com

a² Arledge
& Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2018, 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.

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, 2018, 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.

309 N. Bryant Ave. • Edmond, OK 73034 • 405.348.0615 • Fax 405.348.0931 • www.jmacpas.com
Member of AICPA and OSCPA

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 Information

The Introductory Section and Fiscal Year 2018 Operating Report, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2019, 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.

Arledge & Associates, P.C.

May 22, 2019

City Of Glenpool
Creating Opportunity

CITY OF GLENPOOL

ANNUAL FINANCIAL REPORT

AND OPERATING REPORT

FOR THE YEAR ENDED JUNE 30, 2018

CITY OF GLENPOOL, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2018

CONTENTS

CONTENTS

Timothy Lee Fox, Mayor – **Ward 1**
Momodou Ceesay, Vice-Mayor– Ward 2
Joyce Calvert, Councilmember – Ward 3
Jacqueline Lund, Councilmember – Ward 4
Brandon Kearns, Councilmember – At Large

Executive Staff
David Tillotson, City Manager
Susan White, Asst City Manager
Lowell Peterson, City Attorney

Prepared by
John Gonsalves, Director of Finance / City Treasurer

Arledge & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2018, 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.

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, 2018, 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.

309 N. Bryant Ave. • Edmond, OK 73034 • 405.348.0615 • Fax 405.348.0931 • www.jmacpas.com
Member of AICPA and OSCPA

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 Information

The Introductory Section and Fiscal Year 2018 Operating Report, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2019, 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.

Arledge & Associates, P.C.

May 22, 2019

As management of the City of Glenpool, we offer readers this narrative overview and analysis of the financial activities of the City of Glenpool for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information contained in the accompanying financial statements and supplementary information.

Using the Financial Statement in this Annual Report

This annual report consists of a series of financial statements. The financial statements presented herein include all of the activities of the City of Glenpool (the "City"), the Glenpool Utility Service Authority ("GUSA") and the Glenpool Industrial Authority ("GIA"). The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole, including the GUSA and GIA component units, and present a longer-term view of the City's finances. Included in this report are government-wide statements for each of the two categories of activities – governmental and business-type.

The government-wide financial statements present the complete financial picture of the City from the economic resource's measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately and combined. For governmental activities, these statements tell how these services were financed in the short term, as well as what remains for future spending. These statements include all assets of the City, including infrastructure, as well as all liabilities, including long-term debt. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's funds.

Reporting the City as a Whole – Statements of Net Position and Activities

This discussion and analysis are intended to serve as an introduction to the City of Glenpool's basic financial statements. 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 questions. These statements include all assets and liabilities 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 net position from the prior year. The City's net position – the difference between assets, deferred outflows, liabilities, and deferred inflows – is one way to measure the City's financial condition or position. Over time, increases or decreases in the City's net position are indicators of whether its financial health is improving or deteriorating. However, other non-financial factors must be considered, such as changes in the City's sales tax base and the condition of the City's roads, 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, administration, streets and parks. Sales and other taxes, license and permit fees, franchise fees, fines, grants, rental income and reimbursements finance most of these activities.

Business-type Activities – The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, sewer, storm water management and refuse fees are reported here, along with loan and bond proceeds. In addition, the conference center activities and economic development initiatives of the Glenpool Industrial Authority (GIA) are reported in the business-type activities.

Reporting the City's Funds – Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Glenpool, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Some funds are required to be established by State law and by bond covenants. However, management establishes 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. All of the funds of the City of Glenpool can be divided into two categories: governmental funds and proprietary funds.

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 the 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 service 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 the reconciliation following each Governmental Fund financial statement.

The General Fund's fund balance increased from fiscal year 2017 by $965,564, partly due to an 8% increase in overall tax revenues. Expenditures increased 4% compared to fiscal year 2017, primarily due to public safety and highway and roads expenses in fiscal year 2018.

Proprietary funds – When the City charges customers for the services it provides – whether to outside customers or the other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same manner 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 proprietary funds are the same as the business-type activities reported in the government-wide statements but provide more detail and additional information, such as cash flows.

The net position of the GUSA increased from fiscal year 2017 by $479,539. Operating revenues decreased by 4% due to a 4% decrease in water gallons sold, and operating costs increased by 10% due to an increase in water and sewer operation cost resulting in an operating profit of $750,119 in 2018 compared to a profit of $1.4 million in fiscal year 2017.

The net position of the GIA increased from fiscal year 2017 by $10,327. The Conference Center event receipts decreased by 6% over prior year and operating costs increased by 15% because of increased maintenance and repairs. In addition, economic development cost in 2018 decreased 96% compared to 2017.

The City as a Whole

For the year ended June 30, 2018, the net position for the governmental activities and business-type activities changed as follows:

The City of Glenpool's Change in Net Position (expressed in $ 000's)

	Governmental Activities		Business -type Activities		Totals	
	2018	2017	2018	2017	2018	2017
ASSETS						
Current Assets	$ 8,532	$ 7,354	$ 845	$ 545	$ 9,377	$ 7,899
Non-current Assets	-	-	1,701	1,673	1,701	1,673
Capital Assets	10,583	9,381	33,350	34,271	43,933	43,652
Total Assets	19,115	16,735	35,896	36,489	55,011	53,224
DEFERRED OUTFLOW OF RESOURCES						
Pension Related	2,271	1,386	-	-	2,271	1,386
Total Deferred Outflows	2,271	1,386	-	-	2,271	1,386
LIABILITIES						
Current Liabilities	717	608	1,917	1,711	2,634	2,319
Non-current liabilities	8,495	7,399	38,058	39,294	46,553	46,693
Total Liabilities	9,212	8,007	39,975	41,005	49,187	49,012
DEFERRED INFLOW OF RESOURCES						
Pension Related	381	102	2	-	383	102
Total Deferred Inflows	381	102	2	-	383	102
NET POSITION						
Net Investment in Capital Assets	7,612	6,412	(5,924)	(6,244)	1,688	168
Restricted	2,243	2,088	1,487	1,459	3,730	3,547
Unrestricted (Deficit)	1,938	1,512	356	269	2,294	1,781
Total Net Position (Deficit)	$ 11,793	$ 10,012	$ (4,081)	$ (4,516)	$ 7,712	$ 5,496

The City's combined net position increased from $5.5 million to $7.7 million between fiscal years 2017 and 2018, with an increase of 15% in net position for governmental activities and an increase of 14% in net position for business-type activities. Overall, the net position for both governmental and business-type activities increased by 6% for fiscal year 2018, and the City is able to report a positive balance in net position for the City as a whole.

The increase in deferred outflows and other liabilities relates to the actual investment earnings being less than projected investment earnings in the City's two defined benefit retirement plans for public safety employees.

The largest portion of the City's net position reflects its investments in capital assets, less any related debt used to acquire those assets to provide services to citizens. Capital assets are items such as land, buildings, machinery and equipment, and infrastructure, which includes streets, water and sewer lines, as well as storm water facilities. These assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is given. Of interest is the format that is significantly different than a typical Statement of Revenues, Expenditures, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that 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 or contributions. All other governmental revenues are reported as general. It is important to note all taxes are classified as general revenue even if restricted for a specific purpose.

Government-wide sales and use tax revenues increased from the prior year by $1.5 million, or 14%, mostly due 0.26% sales and use tax increase approved by voters in April 2016 to fund capital improvements. Total expenses for governmental activities increased by $838,000 compared to fiscal year 2017, or 2%, largely due to increased personnel costs resulting from new public safety positions added in late 2016.

Governmental activities increased the City's net position by $2,217,000. The details of the increase are summarized on the following page.

City of Glenpool, Oklahoma
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2018

The City of Glenpool's Statement of Activities (expressed in $ 000's)

The City of Glenpool's Change in Net Position (expressed in $ 000's)

	Governmental Activities		Business -type Activities		Totals	
	2018	2017	2018	2017	2018	2017
REVENUE						
Program Revenue:						
Charges for Services	$ 642	$ 855	$ 5,308	$ 5,385	$ 5,950	$ 6,240
Operating, Capital Grants and Contributions	511	531	-	1,188	511	1,719
General Revenues:					-	-
Sales and Use Taxes	9,980	8,543	-	-	9,980	8,543
Other Taxes	684	777	-	-	684	777
Other General Revenue	381	103	292	703	673	806
Total Revenue	12,198	10,809	5,600	7,276	17,798	18,085
					-	-
EXPENSES					-	-
General Government	1,572	1,802	-	-	1,572	1,802
Public Safety and Judiciary	5,384	4,795	-	-	5,384	4,795
Public Works	563	427	-	-	563	427
Cultural, Parks and Recreation	30	109	-	-	30	109
Economic Development	74	-	-	-	74	-
Financing	97	43	1,883	1,919	1,980	1,962
Water and Sewer	-	-	2,772	2,460	2,772	2,460
Solid Waste	-	-	675	562	675	562
Storm Water	-	-	16	4	16	4
Glenpool Industrial Authority	-	-	351	362	351	362
Unallocated Depreciation	712	418	961	950	1,673	1,368
Total Expenses	8,432	7,594	6,658	6,257	15,090	13,851
Increase (decrease) in net position before transfers	3,766	3,215	(1,058)	1,019	2,708	4,234
Transfers	(1,549)	(1,667)	1,549	1,667	-	-
Increases (decreases) in net position	2,217	1,548	491	2,686	2,708	4,234
Net position (deficit) - Beginning of Year	10,012	8,464	(4,516)	(7,202)	5,496	1,262
Prior period adjustment	(436)	-	(56)	-	(492)	-
Net position (decicit) - End of Year	$ 11,793	$ 10,012	$ (4,081)	$ (4,516)	7,712	5,496

Business-type Activities

Declining water sales combined with an increase in operating expenses and the loss of non-cash developer donations of infrastructure resulted in an operating profit of $806,346 compared to an operating profit of $1,751,439, in fiscal year 2017.

General Fund Budgetary Highlights

Actual revenues increased by 12% over final budgeted revenues, or $1,669,453, partly due sales tax and use tax receipts coming in over budget by 10.4% and 121.9% respectively. Total expenditures and transfers-out were under final appropriations by $394,998, or 3.6% under budget, due to improvement projects budgeted but not completed.

Capital Asset & Debt Administration

The following is a summary of changes in capital assets and debt administration for fiscal year 2018. More detailed information on capital asset activity and long-term debt activity is contained in the accompanying notes to the financial statements.

Capital Assets

At the end of June 30, 2018, the City had $43.9 million invested in capital assets including police and fire equipment, buildings, park facilities, water and sewer lines and roads.

The City of Glenpool's Capital Assets (expressed in $ 000's)

	Governmental Activities		Business-Type Activities		Total	
	6/30/2018	6/30/2017	6/30/2018	6/30/2017	6/30/2018	6/30/2017
Land	$ -	$ -	$ 2,883	$ 2,883	$ 2,883	$ 2,883
Construction in process	37	1,730	-	826	37	2,556
Buildings & Improvements	8,827	8,827	14,707	14,707	23,534	23,534
Furniture & Equipment	4,847	2,364	757	757	5,604	3,121
Vehicles	3,793	2,670	443	416	4,236	3,086
Infrasctructure	1,321	1,321	24,145	23,307	25,466	24,628
	18,825	16,912	42,935	42,896	61,760	59,808
Less: Depreciation	(8,242)	(7,531)	(9,585)	(8,624)	(17,827)	(16,155)
Total	$ 10,583	$ 9,381	$ 33,350	$ 34,272	$ 43,933	$ 43,653

Debt Administration

At the end of the fiscal year, the City had total bonded debt outstanding of $36,360,000 with debt service supported by a 1-penny sales tax transferred from the General Fund as well as pledged revenues generated by business-type activities of the City.

See Note III(H) for additional information about notes payable, lease obligations, bonds payable and settlements.

At year end, the City had $42.2 million in long term debt as detailed below:

The City of Glenpool's Long-term Debt (expressed in $ 000's):

	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Revenue Bonds Payable	$ -	$ -	$ 36,360	$ 37,265	$ 36,360	$ 37,265
Notes Payable	30	33	2,790	3,000	2,820	3,033
Lease Payable	2,905	2,936	-	-	2,905	2,936
Claim Settlement Liability	-	-	125	250	125	250
Total Assets	2,935	2,969	39,275	40,515	42,210	43,484

Economic Factors and Next Year's Budget

Sales tax revenues continued to increase in the early half of the fiscal year and showed strong improvement in later months. However, due to concern over continued volatility in the economic environment, the City took a conservative approach and projected relatively flat revenues for fiscal year 2018-2019. Projected expenditures were then balanced against those estimates, along with the use of fund balance used to cover certain one-time capital expenditures.

In April of 2016 the voters of Glenpool approved three tax propositions, increasing Glenpool's total sales tax rate to 9.967%. Proposition 3, for the support of new fire and police personnel, became effective July 1, 2016 and added 0.55% to the City's tax rate perpetually. The other two propositions became effective January 1, 2017; thus those revenues were not realized until the second half of fiscal year 2017. Proposition 1 added 0.29% to the tax rate for 20 years, and is restricted to fund public infrastructure, equipment, and economic development. Proposition 2 added 0.26% to the tax rate for 20 years and is generally restricted to the acquisition of public safety equipment.

The FY2018-2019 budget includes a 3.0% across the board increase in salaries and wages for all non-represented employees. Represented Public Safety employees received varied increases according to the terms of their respective labor agreements. Also included in the budget are several major capital improvement projects, many funded by the new sales tax propositions. These projects include new equipment for public safety personnel, improvements to streets and water and sewer infrastructure, as well as several routine repair projects throughout the City.

Several major development projects were completed at the end of FY2018, including the completion of Glenpool's first major medical complex. In addition, Glenpool's first major auto dealership completed construction in FY 2018. This project was partly supported by the creation of the City's first tax increment financing district. These and other large development projects are expected to contribute to Glenpool's tax base in the year ahead.

Contacting the City's Financial Management

This report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 12205 South Yukon Avenue, Glenpool, OK 74033.

CITY OF GLENPOOL
STATEMENT OF NET POSITION
June 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 3,412,860	$ 1,376,240	$ 4,789,100
Restricted cash and cash equivalents	1,981,849	101,512	2,083,361
Accounts receivable, net	376,031	1,030,471	1,406,502
Notes receivable	-	-	-
Due from other governments	1,097,859	-	1,097,859
Internal balances	1,663,611	(1,663,611)	-
Total current assets	8,532,210	844,612	9,376,822
Non-current assets:			
Restricted investments	-	1,700,907	1,700,907
Capital assets:			
Land and construction in progress	36,694	2,883,021	2,919,715
Other capital assets, net	10,546,350	30,467,363	41,013,713
Total non-current assets:	10,583,044	35,051,291	45,634,335
Total assets	19,115,254	35,895,903	55,011,157
DEFERRED OUTFLOW OF RESOURCES			
Deferred resources related to pensions	2,270,756	-	2,270,756
Total deferred outflows	2,270,756	-	2,270,756
LIABILITIES			
Current liabilities:			
Accounts payable and accrued expenses	57,360	143,510	200,870
Accrued interest payable	39,751	160,178	199,929
Due to other governments	-	-	-
Deposits subject to refund	-	313,060	313,060
Leases payable	617,950	-	617,950
Notes payable	2,400	217,463	219,863
Revenue bonds payable	-	935,000	935,000
Claim Settlement Liability	-	125,000	125,000
Amounts held in escrow	-	-	-
Total current liabilities	717,461	1,894,211	2,611,672
Non-current liabilities:			
Accrued compensated absences	298,717	23,442	322,159
Net pension liability	5,372,181	-	5,372,181
OPEB Liability	473,104	60,578	533,682
Leases payable	2,287,266	-	2,287,266
Notes payable	27,886	2,572,408	2,600,294
Revenue bonds payable	-	35,425,000	35,425,000
Claim Settlement Liability	35,460	-	35,460
Total non-current liabilities	8,494,614	38,081,428	46,576,042
Total Liabilities	9,212,075	39,975,639	49,187,714
DEFERRED INFLOW OF RESOURCES			
Deferred resources related to pensions	381,402	1,934	383,336
Total deferred inflows	381,402	1,934	383,336
NET POSITION			
Net investment in capital assets	7,612,082	(5,924,487)	1,687,595
Restricted for:			
Public Safety	861,921	-	861,921
Streets and Infrastructure	641,147	-	641,147
Parks & recreation capital projects	191,095	-	191,095
Capital projects	119,153	715,126	834,279
Economic development/culture	409,661	-	409,661
Juvenile programs	19,557	-	19,557
Debt Service	-	771,590	771,590
Unrestricted (deficit)	1,937,917	356,100	2,294,017
Total net position (deficit)	$ 11,792,533	$ (4,081,671)	$ 7,710,862

The accompanying notes are an integral part of the basic financial statements.

CITY OF GLENPOOL
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
Year Ended June 30, 2018

		Program Revenues			
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Net (Expense) Revenue**
Primary Government:					
Governmental activities:					
General government:					
General government	$ 1,129,490	$ 322,858	$ -	$ -	$ (806,632)
Code and planning	442,920	71,534	-	-	(371,386)
Total general government	1,572,410	394,392	-	-	(1,178,018)
Public safety and judiciary:					
Municipal court	-	-	-	-	-
Fire	2,829,630	89,988	374,293	-	(2,365,349)
Police and Animal Control	2,163,423	45,829	137,180	-	(1,980,414)
Emergency management	48,142	-	-	-	(48,142)
Dispatch	343,224	-	-	-	(343,224)
911 operations		112,129	-	-	112,129
Total public safety and judiciary	5,384,419	247,946	511,473	-	(4,625,000)
Public Works:					
Streets	563,365	-	-	-	(563,365)
Total public works	563,365	-	-	-	(563,365)
Cultural, parks and recreation:					
Parks	30,146	-	-	-	(30,146)
Total cultural, parks and recreation	30,146	-	-	-	(30,146)
Economic development	73,675	-	-	-	(73,675)
Financing costs	96,730	-	-	-	(96,730)
Unallocated depreciation	711,826	-	-	-	(711,826)
Total governmental activities	8,432,571	642,338	511,473	-	(7,278,760)
Business-type activities					
Water & sewer	2,771,575	4,106,085	-	-	1,334,510
Solid waste	675,301	752,637	-	-	77,336
Storm water	15,791	105,244	-	-	89,453
Industrial Authority	351,511	343,539	-	-	(7,972)
Financing costs	1,883,482	-	-	-	(1,883,482)
Unallocated depreciation	960,734	-	-	-	(960,734)
Total business-type activities	6,658,394	5,307,505	-	-	(1,350,889)
Total Primary Government	$ 15,090,965	$ 5,949,843	$ 511,473	$ -	$ (8,629,649)

(continued next page.)

CITY OF GLENPOOL
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION (continued)
Year Ended June 30, 2017

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	**Business-Type Activities**	**Total**
Net (expense)/revenue	$ (7,278,760)	$ (1,350,889)	$ (8,629,649)
General revenues:			
Taxes:			
Sales and use taxes	9,979,996	-	9,979,996
Franchise taxes	531,536	-	531,536
Hotel/motel tax	151,983	-	151,983
Intergovernmental	255,989	-	255,989
Investment earnings	19	17,947	17,966
Miscellaneous/Other Fees	66,735	273,753	340,488
Rental income	58,598	-	58,598
Gain (loss) on recovery of assets	-	-	-
Transfers - internal activities	(1,549,053)	1,549,053	-
Total general revenues and transfers	9,495,803	1,840,753	11,336,556
Change in net position	2,217,043	489,864	2,706,907
Net position (deficit) - beginning of year as previously reported	10,012,132	(4,515,622)	5,496,510
Prior period adjustment	(436,642)	(55,913)	(492,555)
Net position (deficit) - beginning of year as restated	9,575,490	(4,571,535)	5,003,955
Net position (deficit) - end of year	$ 11,792,533	$ (4,081,671)	$ 7,710,862

The accompanying notes are an integral part of the basic financial statements.

CITY OF GLENPOOL
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018

	General Fund	Special Revenue Funds: Hotel-Motel Tax Fund	Special Revenue Funds: Public Safety Personnel Fund	Capital Projects: Parks & Rec Fund	Capital Projects: Capital Improvement Fund	Capital Projects: Streets & Infrastructure Fund	Capital Projects: Public Safety Capital Fund	Total Governmental Funds
Assets								
Cash and cash equivalents	$ 3,412,860	$ -	$	$ -	$ -	$ -	$ -	$ 3,412,860
Due from other governments	1,097,859	-	-	-	-	-	-	1,097,859
Accounts receivable, net	72,731	23,387	139,892	-	-	73,839	66,182	376,031
Due from other funds	1,663,611	-	-	-	-	-	-	1,663,611
Restricted assets:								
Cash and cash equivalents	65,279	386,274	474,707	191,095	119,153	567,308	178,033	1,981,849
Total assets	$ 6,312,340	$ 409,661	$ 614,599	$ 191,095	$ 119,153	$ 641,147	$ 244,215	$ 8,532,210
Liabilities and Fund Balances:								
Liabilities								
Accounts payable	$ 3,748	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,748
Payable to other governments	-	-	-	-	-	-	-	-
Other accrued expenses	46,457	-	7,155	-	-	-	-	53,612
Amounts held in escrow	35,460	-	-	-	-	-	-	35,460
Total liabilities	85,665	-	7,155	-	-	-	-	92,820
Fund balances								
Restricted	29,819	409,661	607,444	191,095	119,153	641,147	244,215	2,242,534
Unassigned	6,196,856	-	-	-	-	-	-	6,196,856
Total fund balances	6,226,675	409,661	607,444	191,095	119,153	641,147	244,215	8,439,390
Total liabilities and fund balance	$ 6,312,340	$ 409,661	$ 614,599	$ 191,095	$ 119,153	$ 641,147	$ 244,215	$ 8,532,210

The accompanying notes are an integral part of the basic financial statements.

CITY OF GLENPOOL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2018

Total Fund Balances - Governmental Funds		$	8,439,390
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 the fund statements. These assets consist of:			
Construction in progress	36,694		
Infrastructure	1,321,323		
Buildings	8,826,996		
Equipment	4,847,413		
Vehicles	3,792,959		
Accumulated depreciation	(8,242,341)		
			10,583,044
Certain long-term assets and deferred outflows of resources are not available to pay current fund liabilities, and are therefore deferred in the funds:			
Pension related deferred outflows	2,270,756		
Total			2,270,756
Some liabilities and deferred inflows of resources are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position:			
Accrued compensated absences	(298,717)		
Net pension liability	(5,372,181)		
OPEB Liability	(473,104)		
Pension related deferred inflows	(381,402)		
Accrued interest payable	(39,751)		
Capital leases payable	(2,905,216)		
Notes payable	(30,286)		
Total			(9,500,657)
Total Net Position - Governmental Activities		$	11,792,533

The accompanying notes are an integral part of the basic financial statements.

CITY OF GLENPOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2018

		Special Revenue		Capital Projects				
	General Fund	Hotel-Motel Tax Fund	Public Safety Personnel Fund	Parks & Rec Fund	Capital Improvement Fund	Streets & Infrastructure	Public Safety Capital	Total Governmental Funds
Revenues:								
Taxes	$ 8,439,788	$ 183,173	$ 1,075,843	$ -	$ -	$ 567,861	508,979	$ 10,775,644
Licenses and permits	55,213	-	-	-	-	-	-	55,213
Charges for services	197,551	-	-	9,800	-	-	-	207,351
Intergovernmental programs	767,447	-	-	-	-	-	-	767,447
Fines and forfeits	267,660	-	-	-	-	-	-	267,660
Interest income	19	-	-	-	-	-	-	19
Miscellaneous	125,333	-	-	-	-	-	-	125,333
Total revenues	9,853,011	183,173	1,075,843	9,800	-	567,861	508,979	12,198,667
Expenditures:								
Current:								
General government	1,559,434	-	-	-	-	-	-	1,559,434
Public safety	4,406,421	-	820,305	-	-	-	-	5,226,726
Highways and roads	553,543	-	-	-	-	-	-	553,543
Economic Development	-	73,675						73,675
Cultural and recreational	30,146	-	-	-	-	-	-	30,146
Debt Service:								
Principal	110,485	-	-	-	-	153,350	331,187	595,022
Interest expense	18,214	-	-	-	-	21,629	53,970	93,813
Capital outlay	344,055	-	-	-	-	210,586	1,360,082	1,914,723
Total expenditures	7,022,298	73,675	820,305	-	-	385,565	1,745,239	10,047,082
Excess of revenues over (under) expenditures	2,830,713	109,498	255,538	9,800	-	182,296	(1,236,260)	2,151,585
Other financing sources (uses):								
Operating transfers in	2,143,458	232,685	-	-	-	103,468	25,000	2,504,611
Operating transfers out	(4,053,664)	-	-	-	-	-	-	(4,053,664)
Lease proceeds	45,057	-	-	-	-	-	515,982	561,039
Total other financing sources (uses)	(1,865,149)	232,685	-	-	-	103,468	540,982	(988,014)
Net change in fund balances	965,564	342,183	255,538	9,800	-	285,764	(695,278)	1,163,571
Fund balances (deficit) - beginning of year	5,261,111	67,478	351,906	181,295	119,153	355,383	939,493	7,275,819
Fund balance - end of year	$ 6,226,675	$ 409,661	$ 607,444	$ 191,095	$ 119,153	$ 641,147	$ 244,215	$ 8,439,390

The accompanying notes are an integral part of the basic financial statements.

CITY OF GLENPOOL
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2018

Net Change in Fund Balances - Total Governmental Funds	$	1,163,571
Amounts reported for governmental activities in the Statement of Activities are different because:		
Government-wide Statement of Activities report the cost of pension benefits earned net of employee contributions as an element of pension expense. The fund financial statements report pension contributions as expenditures:		
Contributions made by the State of Oklahoma on behalf of the City		511,473
Net pension expense - Police		(18,335)
Net pension expense - Fire		(572,001)
OPEB Liability		37,362
Governmental funds report outlays for capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Capital asset purchases capitalized		1,570,848
Capital assets donated		-
Book value of land transferred		-
Depreciation expense		(711,825)
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:		
Capital lease obligation proceeds		(243,278)
Capital lease obligation principal payments		555,689
Notes payable principal payments		2,400
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Changes in:		
Accrued interest		(30,040)
Accrued compensated absences		(48,821)
Change in Net Position of Governmental Activities	$	2,217,043

The accompanying notes are an integral part of the basic financial statements.

CITY OF GLENPOOL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2018

	Enterprise Funds		
	Glenpool Utility Service Authority	**Glenpool Industrial Authority**	**Total Enterprise Funds**
ASSETS			
Current assets:			
Cash and equivalents	$ 327,707	$ 1,048,533	$ 1,376,240
Restricted cash and equivalents	101,512	-	101,512
Accounts receivable, net	843,121	187,350	1,030,471
Total current assets	1,272,340	1,235,883	2,508,223
Non-current Assets:			
Restricted investments	1,700,907	-	1,700,907
Capital assets:			
Land and construction in process	2,092,556	790,465	2,883,021
Depreciable buildings, equipment and infrastructure, net of	30,220,363	247,000	30,467,363
Total non-current assets:	34,013,826	1,037,465	35,051,291
Total assets	35,286,166	2,273,348	37,559,514
LIABILITIES			
Current liabilities:			
Accounts payable and accrued expenses	142,756	754	143,510
Accrued interest payable	160,178	-	160,178
Accrued compensated absences	19,174	4,268	23,442
Due to other funds	1,663,611	-	1,663,611
Deposits subject to refund	313,060	-	313,060
Notes Payable	217,463	-	217,463
Revenue Bonds Payable	935,000	-	935,000
Claim settlement liability	125,000	-	125,000
Total current liabilities	3,576,242	5,023	3,581,264
Non-current liabilities:			
Notes Payable	2,572,408	-	2,572,408
OPEB Liability	48,962	11,616	60,578
Revenue Bonds Payable	35,425,000	-	35,425,000
Claim settlement liability	-	-	-
Total non-current liabilities	38,046,370	11,616	38,057,986
Total Liabilities	41,622,612	16,639	41,639,251
DEFERRED INFLOW OF RESOURCES			
Deferred resources related to OPEB	1,563	371	1,934
Total deferred inflows	1,563	371	1,934
Net position:			
Net investment in capital assets	(6,961,952)	1,037,465	(5,924,487)
Restricted	1,486,716	-	1,486,716
Unrestricted (deficit)	(862,773)	1,218,873	356,100
Net position (deficit)	$ (6,338,009)	$ 2,256,338	$ (4,081,671)

The accompanying notes are an integral part of the basic financial statements.

CITY OF GLENPOOL
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
Year Ended June 30, 2018

	Enterprise Funds		
	Glenpool Utility Service Authority	**Glenpool Industrial Authority**	**Total Enterprise Funds**
Operating Revenues:			
Water revenue	$ 2,718,752	$ -	$ 2,718,752
Sewer revenue	1,302,204	-	1,302,204
Solid waste revenue	734,301	-	734,301
Water taps	71,621	-	71,621
Sewer taps	10,472	-	10,472
Solid waste management fees	18,336	-	18,336
Storm water management fees	105,244	-	105,244
Water/sewer fees	3,036	-	3,036
Connect/transfer fees	8,175	-	8,175
Delinquent fees	121,368	-	121,368
Miscellaneous charges	28,608	70,699	99,307
Reconnect fees	44,903	-	44,903
Lease revenue	-	343,539	343,539
Total revenues	5,167,020	414,238	5,581,258
Operations expense:			
Water and Sewer operations	2,771,575	-	2,771,575
Solid waste operations	675,301	-	675,301
Stormwater operations	15,791	-	15,791
Conference Center operations	-	348,961	348,961
Economic Development	-	2,550	2,550
Depreciation	954,234	6,500	960,734
Total operations expense	4,416,901	358,011	4,774,912
Operating income (loss)	750,119	56,227	806,346
Non-operating revenues (expenses):			
Interest revenue	17,947	-	17,947
Interest expense and fiscal agent charges	(1,883,482)	-	(1,883,482)
Loss on recovery of asset	-	-	-
Total Non-operating revenues (expenses	(1,865,535)	-	(1,865,535)
Income (loss) before operating transfers	(1,115,416)	56,227	(1,059,189)
Capital Contributions	-	-	-
Transfers in	3,692,511	-	3,692,511
Transfers out	(2,097,558)	(45,900)	(2,143,458)
Change in net position	479,537	10,327	489,864
Total Net position (deficit), beginning of year, restated	(6,817,546)	2,246,011	(4,571,535)
Total Net position (deficit), ending	$ (6,338,009)	$ 2,256,338	$ (4,081,671)

The accompanying notes are an integral part of the basic financial statements.

CITY OF GLENPOOL
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2018

	Enterprise Funds		
	Glenpool Utility Service Authority	**Glenpool Industrial Authority**	**Total Enterprise Funds**
Cash flows from operating activities:			
Cash received from customers & service users	$ 5,164,905	$ 347,665	$ 5,512,570
Cash payments for goods & services & employees	(3,324,404)	(351,247)	(3,675,651)
Net cash provided (used) by operating activities	1,840,501	(3,582)	1,836,919
Cash flows from noncapital financing activities:			
Transfers to other funds	-	(45,900)	(45,900)
Negative cash balance implicitly financed	-	-	-
Net cash provided (used) for noncapital financing activities	-	(45,900)	(45,900)
Cash flows from capital and related financing activities:			
Transfers from other funds	3,692,511	-	3,692,511
Transfers to other funds	(2,097,558)	-	(2,097,558)
Acquisition & construction of capital assets	(39,793)	-	(39,793)
Principal paid on debt	(1,240,570)	-	(1,240,570)
Interest paid on debt	(1,838,119)	-	(1,838,119)
Fiscal agent fees	(45,363)	-	(45,363)
Net cash provided (used) for capital and related financing activities	(1,568,892)	-	(1,568,892)
Cash flows from investing activities:			
(Purchase) liquidation of investments	(27,732)		(27,732)
Interest on investments	17,947	-	17,947
Net cash provided by investing activities	(9,785)	-	(9,785)
Net increase (decrease) in cash & cash equivalents	261,824	(49,482)	212,342
Cash and cash equivalents - beginning of year	162,056	1,096,750	1,258,806
Cash and cash equivalents - end of year	$ 423,880	$ 1,047,268	$ 1,471,148
Reconciliation of operating income to net cash			
Operating income (loss)	$ 750,119	$ 56,227	$ 806,346
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	954,234	6,500	960,734
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	(13,624)	(66,573)	(80,197)
Increase (decrease) in customer deposits	11,509	-	11,509
Increase (decrease) in accounts payable	137,019	44	137,063
Increase (decrease) in accrued expenses	(804)	(88)	(892)
Increase (decrease) in compensated absences	2,048	308	2,356
Total adjustments	1,090,382	(59,809)	1,030,573
Net cash provided (used) by operating activities	$ 1,840,501	$ (3,582)	$ 1,836,919

The accompanying notes are an integral part of the basic financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The financial statements of the City of Glenpool, Oklahoma (the "City") are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting. The more significant accounting policies of the City are described below.

B. Reporting Entity

The City is organized under the statutes of the State of Oklahoma. The City operates under a council 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 and judiciary (fire, police, animal control and court), public works, and culture, parks and recreation for the geographical area organized as the City.

As required by accounting principles generally accepted in the United States of America, these financial statements present the activities of the City and its blended component units or trusts, entities for which the City is considered to be financially accountable. Public trusts, although legally separate entities are, in substance, part of the City's operations; therefore, data from these blended component units are combined with the data of the primary government.

Blended Component Units:

The Glenpool Utility Services Authority (the "GUSA") was 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 GUSA is exempt from State and Federal Income taxes. The GUSA is reported as an enterprise fund.

The Glenpool Industrial Authority (the "GIA") was 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. The GIA is exempt from State and Federal Income taxes. The GIA is reported as an enterprise fund.

C. Basis of Presentation

The City's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information. Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting.

Government-wide Financial Statements: The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements: The reporting entity is organized into funds, each of which is considered a separate accounting entity. Separate financial statements are provided for the three fund categories which are governmental, proprietary and fiduciary. For the governmental and proprietary fund categories, an emphasis is placed on major funds. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding fund category total, and

- Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental funds and enterprise funds combined.

The funds of the City are described below:

a. General Fund: The general fund is the primary operating fund of the City government and will always be classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

b. Special Revenue Fund: A Special revenue fund is used to account for the proceeds of specific revenue sources, other than capital projects, that are legally restricted to expenditures for specified purposes or otherwise segregated for accounting purposes. The City had two special revenue funds active during the fiscal year ending June 30, 2018. The Hotel-Motel Tax fund accounts for hotel-motel tax revenues and expenditures related to economic development and cultural activities. The Public Safety Personnel fund accounted for a dedicated tax the used solely for public safety personnel expenditures.

c. Debt Service Fund: The debt service fund is used to account for the accumulation of ad-valorem taxes levied by the City for the payment of long term debt principal, interest and related costs. The City had no debt service funds active during the fiscal year ending June 30, 2018.

d. Capital Projects Fund: A capital projects fund is used to account for the resources restricted for the acquisition or construction of specific capital projects or items. The following capital projects funds were active during the fiscal year ending June 30, 2018:

- Parks & Recreation Fund. This fund does not meet the percentage criteria for a major fund but has been presented within the governmental type financial statements.

- Capital Improvement Fund.

- Streets & Infrastructure Fund. This fund does not meet the percentage criteria for a major fund but has been presented within the governmental type financial statements.

- Public Safety Capital Fund. This fund does not meet the percentage criteria for a major fund but has been presented within the governmental type financial statements.

e. <u>Enterprise Fund:</u> An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, management control, accountability or other purpose. The reporting entity includes the following enterprise funds:

- Glenpool Utility Service Authority (GUSA): Accounts for the operations of providing public works (water, sewer and sanitation) to the City.

- Glenpool Industrial Authority (GIA): Promotes the development of industry in the City and operates the Glenpool Conference Center, which is dedicated to attracting business and social functions to Glenpool. This fund does not meet the percentage criteria for a major fund but the City has elected to treat this non-major fund as though it were major fund for purposes of presentation within the proprietary funds of the financial statements rather than aggregating this information separately, solely for the benefit of user understandability of the financial statements.

D. 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.

The government-wide statement of net position and statement of activities are presented using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. 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 and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The governmental funds financial statements are presented on the current financial resources measurement focus and the 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 revenues are collectible within the current period or within 60 days of the end of the fiscal year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest and accrued compensated absences which are recorded when due.

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

1. **Cash and Cash Equivalents:** Cash in bank, cash on hand and short-term investments with original maturities of ninety days or less are reported as cash and cash equivalents. The resources of the individual funds are general in purpose and combined to form a pool of investments which is managed by the Director of Finance. These pooled assets are stated at amortized cost if the investment had a maturity of one year or less at the time of purchase. All investments held are authorized under Oklahoma State Statutes. Permissible investments include direct obligations of the U. S. government and agency securities, certificates of deposit, and savings accounts or savings certificates of savings and loan associations.

2. **Investments:** Money market investments with an original maturity of one year or less are recorded at amortized cost. Long term investments are recorded at fair value.

3. **Accounts Receivable/Due from Other Governments**: In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable of $226,738, consisting mostly of unpaid court fines, are based upon the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes and court fines. In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax and grants and other similar intergovernmental revenues, since they are usually both measurable and available. Proprietary fund 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 of $143,258 are based upon the periodic aging of accounts receivable.

4. **Restricted Assets:** Proceeds from debt and related sinking fund accounts and contributions from governmental grantors to the Enterprise Funds are classified as restricted assets, since their use is restricted by applicable bond indentures and grant agreements. Customer utilities deposits held by the City are classified as restricted assets.

5. **Inventories:** Inventories in both governmental funds and proprietary funds normally consist of minimal amounts of expendable supplies held for consumption. The costs of such inventories are recorded as expenditures when purchased rather than when consumed.

6. **Capital Assets:** General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported in the business-type activities column of the government-wide statement of net position and in the respective funds. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and

retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of $10,000 for the governmental and proprietary funds

The City's infrastructure consists of roads, bridges, culverts, curbs and gutter, streets and sidewalks, drainage system, lighting systems and similar assets that are immovable and of value only to the City. Such infrastructure assets acquired are capitalized in accordance with the requirements of GASB 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add value of the asset or materially extend an asset's life are not capitalized. Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Depreciation is computed using the straight-line method over the following estimated useful lives:

Class of Asset	Estimated Useful Life
Buildings	40 years
Furniture, Fixtures and Equipment	3-5 years
Land Improvements	20 years
Vehicles	5-20 years
Infrastructure	10-50 years

7. **Compensated Absences:** It is the City's policy to permit full-time employees to accumulate earned but unused vacation. Full-time and part-time regular employees who have been employed continuously for at least 12 months are granted vacation benefits in varying amounts to specified maximums depending on tenure with the City. The expense and related liability for vested vacation benefits and compensatory time is recorded in the respective funds of the City or component unit.

8. **Long-term Debt:** Accounting treatment of long-term debt varies depending upon the source of repayment and whether the debt is reported in the government-wide or fund financial statements.

   a. Government-wide Financial Statements: All long-term debts to be repaid from governmental and business-type component unit resources are reported as liabilities in the government-wide statements. The long-term debts consists primarily of accrued compensated absences, pension benefits, capital leases payable, notes payable and revenue bonds payable.

   b. Fund Financial Statements: Long-term debt of governmental funds is not reported as liabilities in the fund financial statements. Payment of principal and interest is reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

9. **Deferred Outflow/Inflow of Resources:** In addition to assets, the statement of net position may report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) which will not be recognized as an outflow of resources until that time. The City reports deferred outflows related to its pensions.

In addition to liabilities, the statement of net position may report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) which will not be recognized as an inflow of resources (revenues) until that time. The City reports deferred inflows related to its pensions and other post-employment benefits

10. Equity Classifications

a. Government-wide Financial Statements: Equity is classified as net position and is displayed in three components:

- Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of bonds, notes, leases or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

- Restricted – This component of net position consists of constraints placed on net position use by external groups such as creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through ordinance or other enabling legislation. For the year ended June 30, 2018, the statement of net position reports restricted net position in the amount of $3,729,250.

- Unrestricted – This component of net position consists of net positions that do not meet the definition of “net investment in capital assets” or “restricted.”

When both restricted and unrestricted net positions are available for use, it is the City’s policy to use restricted resources first.

b. Fund Financial Statements: As prescribed by GASB Statement No. 54, governmental funds report fund balance classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2018, fund balances for governmental funds are made up of the following:

- Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. These restrictions arise from bond indentures and votes of the citizens of Glenpool. Restrictions may effectively be changed or lifted only with the consent of the applicable resource providers.

- Assigned fund balance comprised of amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the City’s Council or (2) a body or official to which the City’s Council has delegated the authority to assign amounts to be used for specific purposes. Such delegation is made to the City Manager, CFO, or applicable department manager at a City Council meeting and is recorded in the meeting minutes.

- Unassigned fund balance – the residual classification for the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

The City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Additionally, although the City Council has not adopted a formal fund balance policy, the City considers committed, then assigned, then unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

F. Adoption of New Accounting Standards

During the year, the City or its Component Unit adopted the following accounting standards:

GASB Statement No. 75**,** *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* — Effective July 1, 2017, the City adopted the provisions of GASB Statement 75. The objective of the statement is to improve accounting and financial reporting for postemployment benefits other than pensions and replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. As a result of applying this new standard, the City has reduced its beginning balances by $492,555.

G. Revenues, Expenditures and Expenses

1. **Sales Tax:** The City levies a four 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. The Tax Commission receives the sales tax approximately one month after collection by vendors. The entire sales tax is recorded as revenue within the General Fund. Upon receipt, the General Fund distributes the dedicated portion of the sales tax as follows:
   - Three cents retained by the General Fund for operations.
   - One cent transferred to the Capital Improvement Fund as approved by the voters in 2001 to be used for capital projects or debt service related to capital projects.

2. **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 bonds and court-assessed judgments. Property taxes attach an enforceable lien on property as of January 1. Taxes are levied annually on November 1 and are due one-half by December 31 and one-half by March 31. The County Tax Assessor's office bills and collects the property taxes and remits to the City its portion. Property taxes not paid prior to April are considered delinquent. As of June 30, 2018 the City had no outstanding general obligation bonds or judgements. No property tax was levied during the fiscal year ended June 30, 2018.

3. **Program Revenues:** In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. The City has the following program revenues in each listed activity:

Activity	Program Revenue
General Government	Licenses and Permits, development and zoning fees, inspection fees, operating and capital grants.
Public Safety & Judiciary	Court fines and forfeitures, operating and capital grants, donations from outside contributors.
Public Works	Motor fuel tax, commercial vehicle tax.

All other governmental revenues are reported as general. Aside from motor vehicle taxes, all taxes are classified as general revenue even if restricted for a specific purpose.

4. **Operating Revenues and Expenses:** Operating revenues and expenses for proprietary funds and similar discretely presented component units are those that result from providing services and producing and delivering goods and/or services. It also includes all revenues and expenses not related to capital and related financing, noncapital financing or investing activities.

5. **Expenditures/Expenses:**

   a. Government-wide Financial Statements: In the government-wide financial statements, expenses are reported on the accrual basis and are classified by function for both governmental and business-type activities.

   b. Fund Financial Statements: In the fund financial statements, proprietary funds report expenses relating to use of economic resources. Governmental funds report expenditures of financial resources which are classified as follows:

   - Current (further classified by function)
   - Debt Service
   - Capital Outlay

H. Internal and Interfund Balances and Activities

1. **Government-wide Financial Statements:** 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. The eliminations or reclassifications, if any, in the government-wide statements are as follows:

   - 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.

- 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.

2. **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:

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

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

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

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

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

J. Pensions

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 Firefighter's Pension & Retirement System (OFPRS) and Oklahoma Police Pension & Retirement System (OPPRS), and additions to/deductions from OFPRS and OPPRS's fiduciary net position have been determined on the same basis as they are reported by OFPRS and OPPRS. For this purpose, benefits 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.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component units are subject to various federal, state and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources is detailed below.

A. Fund Accounting Requirements

The City complies, in all material respects, with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include the following:

Fund	Required by
Glenpool Utility Service Authority Funds	Trust Indenture
Glenpool Industrial Authority Funds	Trust Indenture

B. Deposits and Investments

The City maintains a cash pool that is available for use by most funds, as discussed in Note I. In addition, cash and investments are separately held by several of the City's funds.

It is the City's policy to use state statutes (as they relate to municipal deposits and investments) as the City's deposit and investment guide. Therefore, the City collateralizes 100% of all deposit amounts, including interest, not covered by federal deposit insurance. Obligations that may be pledged as collateral include U.S. government issues, U.S. government insured securities, State of Oklahoma bonds, and bonds of any Oklahoma county or school district.

Public trusts created under O.S. Title 60, are not subject to the statutory investment limitations and are primarily governed by any restrictions in their trust or bond indentures. For the year ended June 30, 2018, the City and its public trusts complied, in all material respects, with these investment restrictions.

C. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

Revenue Source	Legal Restriction of Use
Sales Tax	See Note I
Gasoline Excise and Commercial Vehicle Tax	Street and alley purposes
E-911 Revenue	E-911 Emergency Service Purposes
Ad Valorem Tax	Debt service on bonds and judgements
Grants Revenue	Based on individual grant agreements

For the year ending June 30, 2018, the City complied, in all material respects, with these revenue restrictions.

D. Debt Restrictions and Covenants

1. **General Obligation Debt:** Article 10, Sections 26 and 27 of the Oklahoma Constitution limits the amount of outstanding general obligation bonded debt of the municipality for non-utility or non-street purposes to no more than 10% of net assessed valuation. For the year ended June 30, 2018, the City complied with this restriction.

2. **Other Long-term Debt:** As required by the Oklahoma State Constitution, the City (excluding public trusts) may not incur any indebtedness that would require payment from resources beyond the current fiscal year revenue, without obtaining voter approval. For the year ended June 30, 2018, no such debt was incurred by the City.

3. **Revenue Bond Debt:** The bond indenture relating to the revenue bond issues of the GUSA contains a number of restrictions or covenants that are financial related such as a required flow of funds through special accounts, required reserve account balances, and revenue bond debt service coverage requirements. The following schedule presents a summary of the most significant requirements and the GUSA's level of compliance thereon as of June 30, 2018:

Requirement	Legal of Compliance
Flow of funds through General Fund, Capital Improvement Fund, and other bond accounts	All required accounts have been established and are used per bond indenture requirements
Reserve Account	The bonds are secured by a Bond Fund Reserve Account held by the GUSA's trustee bank.
Revenue Bond and Oklahoma Water Resources Board Note Requirement	For the year ended June 30, 2018, available sales tax and revenues, as defined by the bond indenture, were $12,251,844; the bond coverage requirement is operating and maintenance excluding depreciation, or $3,026,087, plus 125% of primary principal and interest plus 125% of subordinate principal and interest, or $3,732,974. Excess coverage was $5,492,783 or 1.47 times the required principal, interest and fee coverage.

E. Fund Equity/Net Position Restrictions.

Title 11, section 17-211 of the Oklahoma statutes prohibits the creation of a deficit fund balance in any individual fund of the City (excluding public trusts). The City had no fund balance deficits at June 30, 2018.

III. DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for various assets, deferred outflows, liabilities, deferred inflows, equity, revenues and expenditures/expenses.

A. Deposits and Investments

1. **Deposits:** Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The deposit policy of the City for custodial credit risk requires compliance with the provisions of state law. State law requires collateralization of all deposits with federal depository insurance, U.S. government issues, U.S. government insured securities, State of Oklahoma bonds or bonds of any county or school district of the State of Oklahoma. At June 30, 2018 the City's bank balance of $6,666,015 was not exposed to custodial credit risk.

2. **Investments:** The City may legally invest in direct obligations of the U.S. government and agency securities, certificates of deposit and savings accounts or savings certificates of savings and loan associations.

Interest Rate Risk—Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The City's investment policy does not address interest rate risk.

Credit Risk—Investment credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City's investment policy does not address credit risk.

Concentration of Credit Risk—The City places no limit on the amount that may be invested in any one issuer.

Custodial Credit Risk—Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Government will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The City's investment policy does not address custodial risk. However, the City's investments are in the City's name, thus the City has no custodial risk at June 30, 2018.

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

1) 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.

2) Certificates of deposits 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.

3) With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.

4) County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.

5) Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.

6) Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (1) through (4).

Fair Value Measurement—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. For the year ended June 30, 2018, mutual funds held by the City were valued using quoted prices in active markets (Level 1 inputs). The City had the following deposits and investments at June 30, 2018:

Type	Weighted Average Maturity (Months)	Credit Rating	Value
Demand deposits and cash on hand	N/A	(1)	$ 6,872,461
Short-term money market funds	N/A	(1)	1,486,716
Certificates of deposit	9.2	(1)	214,191
			$ 8,573,368

Not subject to rating (1)

Reconciliation to Statement of Net Position	
Cash and cash equivalents	$ 4,789,100
Restricted Cash and Cash equivalents	2,083,361
Restricted investments	1,700,907
	$ 8,573,368

B. Accounts Receivable

The accounts receivable of the governmental activities consist of hotel tax, franchise taxes, court fines and E911 fees. The remaining receivables are intergovernmental and/or due from various customers. The accounts receivable of the business-type activities are amounts due from utility customers and conference center operations. All receivables are expected to be collected within one year.

C. Accounts Payable

Accounts payable balances are payables to vendors. Accrued liabilities are salaries and wages payable as well as accrued insurance where applicable.

D. Restricted Assets

Certain assets of the City are restricted in their use through grant agreements, contracts or laws and ordinances. Cash in the amount of $10,262 at June 30, 2018 has been restricted in use for the purchase of police equipment and training, as well as $474,707 to be used for police operations, $19,557 for juvenile programs and $386,274 for economic development and cultural programs. In addition, cash collected from developer fees in the amount of $191,095 as of June 30, 2018 has been reserved for future park improvements. An additional $119,152 in cash is restricted for matching funds related to the construction of sidewalk improvements through an agreement with the Oklahoma Department of Transportation. Other assets restricted for capital needs include $567,308 for projects related to streets and other infrastructure, as well as $178,132 restricted to public safety capital needs. Further, municipal court bonds received in relation to defendant warrants are restricted in their use toward resolution of the defendant's warrants. As of June 30, 2018, cash in the amount of $35,362 has been restricted for municipal court bonds.

Certain assets of the GUSA are restricted in their use by bond and note indentures. Investments, classified as non-current, in the amount of $771,590 at June 30, 2018 have been restricted in use to the service of debt. Investments, classified as noncurrent, in the amount $715,126 at June 30, 2018 have been restricted for the purpose of financing future construction of capital improvements of the City. Customer deposits received for water, sewer and refuse service are restricted in their use toward the customer's final bill. As of June 30, 2018, cash and cash equivalents in the amount of $315,703, of which $101,512, is classified as current and $214,191 is classified as non-current, have been restricted for customer deposits.

E. Capital Assets

Governmental capital asset activity for the year ended is summarized below:

	Balance 6/30/2017	Additions	Disposals	Balance 6/30/2018
Governmental Activities				
Non-depreciable assets:				
Land	$ -	$ -	$ -	$ -
Construction in progress	1,729,714	201,704	(1,894,724)	36,694
Total non-depreciable assets	1,729,714	201,704	(1,894,724)	36,694
Depreciable assets:				
Buildings and improvements	8,826,996	-	-	8,826,996
Furniture, fixtures and equipment	2,363,819	2,483,594	-	4,847,413
Vehicles	2,670,056	1,122,903	-	3,792,959
Infrastructure	1,321,323	-	-	1,321,323
Total depreciable assets	15,182,194	3,606,497	-	18,788,691
Less accumulated depreciation:				
Buildings and improvements	(3,099,361)	(218,194)	-	(3,317,555)
Furniture, fixtures and equipment	(2,148,831)	(356,069)	-	(2,504,900)
Vehicles	(2,105,583)	(88,841)	-	(2,194,424)
Infrastructure	(176,740)	(48,722)	-	(225,462)
Total accumulated depreciation	(7,530,515)	(711,826)	-	(8,242,341)
Net depreciable assets	7,651,679	2,894,671	-	10,546,350
Net governmental activities capital assets	$ 9,381,393	$ 3,096,375	$ (1,894,724)	$ 10,583,044

Business-type capital asset activity for the year ended is as follows:

	Balance 6/30/2017	Additions	Disposals	Balance 6/30/2018
Business-Type Activities				
Non-depreciable assets:				
Land	$ 2,883,021	$ -	$ -	$ 2,883,021
Construction in progress	825,658	-	(825,658)	-
Total non-depreciable assets	3,708,679	-	(825,658)	2,883,021
Depreciable assets:				
Buildings and improvements	14,707,380	-	-	14,707,380
Furniture, fixtures and equipment	756,894	825,657	-	1,582,551
Vehicles	415,758	27,459	-	443,217
Infrastructure	23,306,935	12,334	-	23,319,269
Total depreciable assets	39,186,967	865,450	-	40,052,417
Less accumulated depreciation:				
Buildings and improvements	(2,288,647)	(367,159)	-	(2,655,806)
Furniture, fixtures and equipment	(594,098)	(23,293)	-	(617,391)
Vehicles	(379,995)	(11,713)	-	(391,708)
Infrastructure	(5,361,580)	(558,569)	-	(5,920,149)
Total accumulated depreciation	(8,624,320)	(960,734)	-	(9,585,054)
Net depreciable assets	30,562,647	(95,284)	-	30,467,363
Net Business-Type activities capital assets	$ 34,271,326	$ (95,284)	$ (825,658)	$ 33,350,384

Depreciation expense was charged to unallocated depreciation and not charged as a direct expense of the various programs.

F. Interfund Receivables and Payables

The City's General Fund made an advance to the GUSA to cover a cash deficit resulting from operating losses in prior years. The balance of this advance at June 30, 2018 was $1,663,611 and will not be paid within one year.

G. Interfund Transfers

Interfund transfers were made to comply with sales tax collection provisions and agreements and to fund cash shortages in various funds as needed. These shortages occurred due to operating expenditures exceeding fund revenues. Interfund transfers reported in the fund financial statements for the year ended June 30, 2018, consisted of the following:

Transfer In	Transfer Out			
	General Fund	**Glenpool Industrial Authority**	**Glenpool Utility Service Authority**	**Total**
General Fund	$ -	$ 45,900	$ 2,097,558	$ 2,143,458
Capital Improvement Fund	25,000	-	-	25,000
Hotel	232,685	-	-	232,685
Streets	103,468	-	-	103,468
GIA	-	-	-	-
Glenpool Utility Service Authority	3,692,511	-	-	3,692,511
	$ 4,053,664	$ 45,900	$ 2,097,558	$ 6,197,122

H. Long-term Liabilities

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type.

1. **Governmental Activities:** As of June 30, 2018, the governmental activities long-term debt consisted of the following:

Notes Payable		**Balance 6/30/18**
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.	$	11,925
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.		18,361
Total Notes Payable	$	30,286
Current portion	$	2,400
Non-current portion		27,886
Total Notes Payable	$	30,286

City of Glenpool, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Capital Lease Obligations		Balance 6/30/18
$472,765 capital lease with Oshkosh Capital for fire truck, interest rate of 4.5%, annual installments commencing September 24, 2011 through September 24, 2020, balloon payment October 24, 2020.	$	229,185
$183,685 capital lease with Oklahoma State Bank for police cars, interest rate of 1.98%, monthly installments commencing March 16, 2016 through February 16, 2019.		39,576
$26,320 capital lease with Oklahoma State Bank for animal control truck, interest rate of 1.98%, monthly installments commencing April 22, 2017 through March 22, 2021.		18,487
$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		653,134
$731,100.23 capital lease with Community Bank for fire truck, interest rate of 2.9%, annual installments commencing May 1, 2017 through May 5, 2021. Final baloon payment due May 10, 2021.		549,772
$521,003 capital lease with BB&T for public safety communications system infrastructure, interest rate of 3.65%, annual installments commencing March 16, 2016 through February 16, 2019.		485,627
$580,870 capital lease with Central Trust Bank for public safety communications equipment, interest rate of 2.9%, annual installments commencing March 16, 2016 through February 16, 2019.		471,242
$203,539 capital lease with Oklahoma State Bank for five police vehicles, interest rats of 1.98%, monthly Installments commencing December 1st 2017		174,840
$84,796 capital lease with Oklahoma State Bank for two Police Vehicles, interest rate 2.39%, Monthly installment commencing December 14th 2017		72,924
$227,647.40 capital lease with Oklahoma State Bank for Breathing Apparatus 2.39% Interest rate, annual installment commencing November 14th 2018		172,734
$36,500 lease with Axon Enterprise inc, for breathing apparatus equipment annual installment commending December 13th 2017		31,200
$8,119 Tasers Cartridge with Axon Enterprise Inc, for Tasers Cartridge annual annual installment commending December 13th 2017		6,495
Total Capital Leases	$	2,905,216
Current portion	$	617,950
Non-current portion		2,287,266
Total Capital Leases	$	2,905,216

Accrued Compensated Absences		Balance 6/30/18
Non-current portion	$	298,717
Total Accrued Compensated Absences	$	298,717

2. **Business-Type Activities:** As of June 30, 2018, the business-type activities long-term debt consisted of the following:

Revenue Bonds Payable		Balance 6/30/18
Series 2010A Capital Improvement Revenue Bond dated December 22, 2010, original issue amount of $29,575,000, secured by utility revenues and dedicated 1 cent sales tax and other pledged sales tax, interest rates range from 2.7% to 5.15%, semiannual interest and annual principal installments commencing June 1, 2011 through December 1, 2040.	$	27,950,000
Series 2010B Capital Improvement Revenue Bond dated December 22, 2010, original issue amount of $2,740,000, secured by utility revenues and dedicated 1 cent sales tax and other pledged sales tax, interest rates range from 3.0% to 6.0%, semiannual interest and annual principal installments commencing June 1, 2011 through December 1, 2025.		1,830,000
Series 2011 Utility Revenue Refunding Bond dated January 5, 2011, original issue amount of $7,315,000, ssecured by utility revenues and dedicated 1 cent sales tax and other pledged sales tax, interest rates range from 3.7% to 5.15%, semiannual interest and annual principal installments commencing June 1, 2011 through December 1, 2040.		6,580,000
Total Revenue Bonds Payable	$	36,360,000
Current portion	$	935,000
Non-current portion		35,425,000
Total Revenue Bonds Payable	$	36,360,000

Notes Payable		Balance 6/30/18
2001 Oklahoma Water Resources Board (OWRB) CWSRF Note dated May 1, 2001, original amount $1,361,388, secured by utility revenues and pledged sales taxes, no interest plus administrative fee of 5%, semiannual installments of principal commencing September 1, 2001 through March 15, 2021.	$	204,208
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.		2,585,663
Total Notes Payable	$	2,789,871
Current portion	$	217,463
Non-current portion		2,572,408
Total Notes Payable	$	2,789,871

Claim Settlement		Balance 6/30/18
2015 Creek County Rural Water District No. 2 Contract Dispute Settlement Agreement dated May 15, 2015, $1,000,000 original amount, no interest, one payment of $500,000 due June, 2015, with four additional annual payments of $125,000 commencing May 15, 2016 through May 15, 2019.	$	125,000
Total Claim Settlements	$	125,000
Current portion	$	125,000
Non-current portion		-
Total Capital Leases	$	125,000

Accrued Compensated Absences		Balance 6/30/18
Current portion	$	23,342
Total Accrued Compensated Absences	$	23,342

Deposits Subject to Refund		Balance 6/30/18
Current portion	$	313,060
Total Deposits Subject to Refund	$	313,060

I. Applicability of Federal Arbitrage Regulations

Certain debt issuances of the GUSA issued after the Tax Reform Act of 1986 are subject to the federal arbitrage regulations. The arbitrage rebate regulations require that all earnings from the investment of gross proceeds of an issue in excess of the amount that could have been earned had the yield on the investment been equal to the yield on the bonds be remitted to the federal government. These carry strict penalties for noncompliance including taxability of interest retroactive to the date of the issue. The City's management believes it is in compliance with these rules and regulations.

J. Changes in Long-term Liabilities

Changes in the long-term liabilities for the year ended June 30, 2018 are summarized below:

1. Governmental Activities:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018
Notes payable	$ 32,686	$ -	$ (2,400)	$ 30,286
Capital lease obligations	2,936,799	561,039	(592,622)	2,905,216
Accrued Compensated Absences	249,897	48,820	-	298,717
Total	$ 3,219,382	$ 609,859	$ (595,022)	$ 3,234,219

2. Business-type Activities:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018
Revenue Bond 2010A	$ 28,510,000	$ -	$ (560,000)	$ 27,950,000
Revenue Bond 2010B	2,010,000	-	(180,000)	1,830,000
Revenue Bond 2011	6,745,000	-	(165,000)	6,580,000
OWRB 2001	272,278	-	(68,070)	204,208
OWRB 2011	2,728,033	-	(142,370)	2,585,663
Claim Settlement	250,000	-	(125,000)	125,000
Total	$ 40,515,311	$ -	$ (1,240,440)	$ 39,274,871

K. Maturities of Long-term Debt

The debt service maturities for long-term indebtedness in the coming years are as follows:

1. Governmental Activities:

Year Ending June 30,	Principal	Interest	Total
2019	620,350	85,534	705,884
2020	597,438	69,883	667,321
2021	988,683	52,720	1,041,403
2022	377,613	24,081	401,694
2023-2027	239,626	38,795	278,421
2028-2032	110,231	5,678	115,909
2033-2035	1,561	-	1,561
Total	$ 2,935,502	$ 276,691	$ 3,212,193

2. Business-type Activities:

Year Ending June 30,	Principal	Interest	Total
2019	1,277,463	1,806,664	3,084,127
2020	1,194,747	1,768,496	2,963,243
2021	1,234,041	1,727,010	2,961,051
2022	1,205,203	1,681,615	2,886,818
2023	1,254,553	1,631,943	2,886,496
2024-2028	7,097,044	7,294,769	14,391,813
2029-2033	8,711,820	5,507,344	14,219,164
2034-2038	9,995,000	3,214,000	13,209,000
2039-2041	7,305,000	576,671	7,881,671
	$ 39,274,871	$ 25,208,512	$ 64,483,383

L. Pledge of Future Revenues

Sales Tax Pledge: The City has pledged four cents of future sales tax revenues to repay $39,630,000 of Series 2010A, 2010B and 2011 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, wastewater, solid waste and stormwater revenues. The bonds are payable through 2040, 2025 and 2040 respectively. The total principal and interest payable for the remainder of the life of these bonds is $61,117,129. Pledged sales taxes received in the current year were $9,338,379 for the bonds and the net utility revenues were $1,501,316. Debt service payments for the bonds of $2,687,721 for the current fiscal year were 29% of the pledged sales taxes and 25% of both pledged sales taxes and utility revenues combined.

In addition, the City has pledged four cents of future sales tax revenues to repay $5,102,013 of 2001 and 2011 OWRB Notes Payable. Proceeds from the notes provided financing for capital assets. The notes are payable from pledged sales tax revenues and further secured by net water, wastewater, solid waste and stormwater revenues. The notes are payable through 2021 and 2032 respectively. The total principal and interest payable for the remainder of the life of these notes is $3,241,254. Pledged sales taxes received in the current year were $9,338,379 for the notes and the net utility revenues were $1,501,316. Debt service payments for the notes of $270,706 for the current fiscal year were 3% of the pledged sales taxes and 2% of both pledged sales taxes and utility revenues combined.

An annual appropriation for the transfer of pledged sales tax is made based on the annual debt service requirements. Net utility revenues are used first to service the debt for the bonds and notes payable, with any remaining pledged sales taxes transferred back to the General Fund.

IV. EMPLOYEE PENSION PLANS AND OTHER POST-EMPLOYMENT BENEFITS

A. Pension Plan Obligations

Each qualified employee participates in one of the three retirement plans in which the City participates. These are the Oklahoma Firefighters Pension & Retirement System (FPRS), the Oklahoma Police Pension and Retirement System (OPPRS) and the Oklahoma Municipal Retirement Fund (OMRF).

1. Oklahoma Firefighters Pension & Retirement System (FPRS)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position FPRS and additions to/deductions from FPRS's fiduciary net position have been determined on the same basis as they are reported by FPRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 retirement, disability, and death benefits to members of the plan. Benefits for members hired prior to November 1, 2013 are determined as 2.5 percent of the employee's final average compensation times the employee's years of service and have reached the age of 50 or have complete 20 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is $150.60 per month. Benefits vest with 10 years or more of service.

Benefits for members hired after November 1, 2013 are determined as 2.5 percent of the employee's final average compensation times the employee's years of service and have reached the age of 50 or have complete 22 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is $165.66 per month. Benefits vest with 11 years or more of service

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-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-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 $195,799. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of $410,374 during the calendar year and this is reported as both expense and revenue 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 $374,293. 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, 2018, the City reported a liability of $5,341,402 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. 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, 2017. Based upon this information, the City's proportion was 0.424688% percent.

For the year ended June 30, 2018, the City recognized pension expense of $767,800. At June 30, 2018, 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	$ 713,519	$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	148,846
Changes in proportion	940,689	28,486
Differences between City contributions and proportionate share of contributions	8,254	463
City contributions subsequent to the measurement date	195,799	-
Total	$ 1,858,261	$ 177,795

The $195,799 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 year ended June 30, 2019. 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:		
2019	$	219,073
2020		384,344
2021		332,187
2022		198,438
2023		286,958
Thereafter		63,667
	$	1,484,667

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of July 1, 2016, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	3%
Salary increases:	3.5% to 9.0% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense

Mortality rates were based on the RP2000 combined healthy with blue collar adjustment as appropriate, with adjustments for generational mortality improvement using scale AA for healthy lives and no mortality improvement for disabled lives.

The actuarial assumptions used in the July 1, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2007, to June 30, 2012.

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, 2016, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	20%	4.38%
Domestic equity	42%	7.72%
International equity	15%	9.70%
Real estate	10%	6.96%
Other assets	13%	5.75%

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 (asset)	$ 7,007,147	$ 5,341,402	$ 3,929,734

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.

2. Oklahoma Police Pension and Retirement Fund (OPPRF)

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

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 $171,709 The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of $165,268 during the calendar year and this is reported as both expense and revenue 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 $137,180. 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, 2018, the City reported a liability of $30,779 for its proportionate share of the net pension liability.
The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2017. The City's proportion of the net pension asset was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2017. Based upon this information, the City's proportion was 0.4001 percent.

For the year ended June 30, 2018, the City recognized pension expense of $190,044. At June 30, 2018, 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	$ 1,546	$ 186,080
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	229,249	-
Changes in proportion	6,435	-
Differences between City contributions and proportionate share of contributions	3,556	2,427
City contributions subsequent to the measurement date	171,709	-
Total	$ 412,495	$ 188,507

The $171,709 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2019. 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:

2019	$	(5,300)
2020		115,213
2021		54,425
2022		(91,239)
2023		(20,820)
	$	52,279

Actuarial Assumptions **–** The total pension liability was determined by an actuarial valuation as of July 1, 2016, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	3%
Salary increases:	4.5% to 17% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
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 with fully generational improvement using Scale AA.

The actuarial assumptions used in the July 1, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2007, to June 30, 2012.

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, 2016, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed income	4.51%
Domestic equity	6.62%
International equity	9.70%
Real estate	6.96%
Private equity	9.86%
Commodities	5.18%

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 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 (asset)	$ 1,040,243	$ 30,779	$ (821,865)

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.

3. Oklahoma Municipal Retirement Fund (OMRF)

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 not already participating in another plan. A defined contribution plan's benefits depend solely on amounts contributed to the plan, investment earnings and forfeitures of other participants' benefits that may be allocated to remaining participants' accounts. Benefits vest at time of employment, with normal retirement at age 65 and early retirement at age 55 with 10 years or more of service. 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 pension cost for covered employees (with the exception of the City Manager) of $109,089, $108,894, and $107,676 for 2018, 2017, and 2016, respectively, was equal to the City's required and actual contributions. The City is required to contribute 13% of covered compensation for the City Manager. The City Manager is permitted to make voluntary deductible contributions to the plan. The City's annual pension cost for the City Manager's plan of $10,878, $15,610, and $14,319 for 2018, 2017, and 2016, was equal to the City's required and actual contributions.

OMRF issues a publicly available financial report that includes financial statements and required supplementary information for the fund. That report may be obtained by writing to Oklahoma Municipal Retirement System, 525 Central Park Drive, Oklahoma City, OK 73105, or by calling 1-888-394-6673.

B. Other Post-Employment Benefits (OPEB)

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, 2018, no retired employees are receiving benefits under this plan. Active employees under the plan totaled 84.

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. No benefit payments were made during fiscal 2018.

Total OPEB Liability: The City's total OPEB liability of $533,682 was measured as of June 30, 2018, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The OPEB liability was measured using the following actuarial assumptions:

- Actuarial cost method – entry age normal
- Discount rate – 3.87%
- Healthcare cost trend rates – 6.05%
- Mortality rates – Pub2010 fully projected with scale AA
- Retirement and turnover rates – OKMRF 2017 experience study for civilians; police and fire are based on rates for those groups in Oklahoma.

Retirement age - Civilians:

Age	Rate
55	7%
60	7%
61	7%
62	30%
63	17%
64	17%
65	30%

Retirement age – Uniformed

Years of service	Police	Fire
20	20%	10%
25	20%	15%
30	100%	20%
35		100%

Changes in Total OPEB Liability: The following table summarizes the components of the change in the total OPEB liability:

Service cost	$ 43,113
Interest	17,633
Change of assumptions	(19,619)
Net change in OPEB liability	41,127
OPEB liability-beginning of year	492,555
OPEB liability-end of year	$ 533,682

Deferred Outflows and Deferred Inflows: At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion	-	17,034
Differences between City contributions and proportionate share of contributions	-	-
City contributions subsequent to the measurement date	-	-
Total	$ -	$ 17,034

Amounts reported as deferred outflows and deferred inflows above will be recognized in compensation expense as follows:

Year ended June 30:	
2019	$ 2,585
2020	2,585
2021	2,585
2022	2,585
2023	2,585
Thereafter	4,109
	$ 17,034

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% higher and lower than the current discount rate.

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
Employers' OPEB liability	$ 652,345	$ 533,682	$ 439,588

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate: The following presents the total OPEB liability, as well as what the City's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% higher and lower than the current healthcare cost trend rate.

	1% Decrease (5.05%)	Current Discount Rate (6.05%)	1% Increase (7.05%)
Employers' OPEB liability	$ 442,466	$ 533,682	$ 645,616

V. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee health benefits; unemployment; and natural disasters. The City purchases commercial insurance to cover these and other risks. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

The City is a member of the Oklahoma Municipal Assurance Group Workers' Compensation Plan (the Plan), an organization formed for the purpose of providing workers' compensation coverage through the State Insurance Fund to participating municipalities in the State of Oklahoma. In that capacity, the Plan is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for all claims submitted to it during the plan year.

As a member of the Plan, the City is required to pay fees set by the Plan according to an established payment schedule. A Loss Fund has been established from the proceeds of these fees for each participant in the Plan. The State Insurance Fund provides coverage in excess of the Loss Fund, so the City's liability for claim loss is limited to the balance of that fund.

In addition to the Loss Fund, the City maintains two additional funds with the Plan: the Rate Stabilization Reserve (RSR), which can be applied against future premium increases and an Escrow Fund made up of past refunds left on deposit with the Plan. Escrow funds earn interest and are readily available for use by the governing board. In accordance with GASB No. 10, the City reports the required contribution to the pool, net of refunds, as insurance expense. The balances in the RSR Fund and the Escrow Fund were $0 and $0, respectively.

VI. CONTINGENT LIABILITIES

The City is not aware of any pending or threatened legal actions against it. However, insurance protection has been obtained to cover probable claims.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

VII. 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, 2018 the GIA did not abate any hotel-motel tax that would have otherwise been remitted to the City.

REQUIRED SUPPLEMENTAL INFORMATION

Defined Benefit Cost Sharing Plans
- Fire pension plan schedules
- Police pension plan schedules

Other post-employment benefit schedule

Budgetary Comparison Schedule – General fund

Notes to RSI- Budgetary information

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

	2018	2017	2016	2015
City's proportion of the net pension liability	0.4247%	0.3353%	0.3216%	0.3263%
City's proportionate share of the net pension liability	$ 5,341,402	$ 4,096,830	$ 3,413,117	$ 3,354,967
City's covered-employee payroll	$ 1,257,713	$ 982,474	$ 878,593	$ 870,964
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	425%	417%	388%	385%
Plan fiduciary net position as a percentage of the total pension liability	66.61%	64.87%	68.27%	68.12%

*The amounts present for each fiscal year were determined as of 6/30

Notes to Schedule:

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

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

	2018	2017	2016	2015
Statutorily required contribution	$ 195,799	$ 176,080	$ 137,546	$ 122,123
Contributions in relation to the statutorily required contribution	195,799	176,080	137,546	122,123
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City's covered-employee payroll	$ 1,398,565	$ 1,257,713	$ 982,474	$ 871,564
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	14.00%	14.01%

Notes to Schedule:

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

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

	2018	2017	2016	2015
City's proportion of the net pension liability (asset)	0.4001%	0.3757%	0.3721%	0.3703%
City's proportionate share of the net pension liability (asset)	$ 30,779	$ 575,383	$ 15,172	$ (124,661)
City's covered-employee payroll	$ 1,176,130	$ 1,147,269	$ 1,051,731	$ 1,035,823
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2.62%	50.15%	1.44%	-12.03%
Plan fiduciary net position as a percentage of the total pension liability (asset)	99.68%	93.50%	99.82%	101.53%

*The amounts present for each fiscal year were determined as of 6/30

Notes to Schedule:

Only four 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

	2018	2017	2016	2015
Statutorily required contribution	$ 171,709	$ 152,662	$ 149,106	$ 136,836
Contributions in relation to the statutorily required contribution	171,709	152,662	149,106	136,836
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City's covered-employee payroll	$ 1,320,836	$ 1,203,929	$ 1,147,269	$ 1,051,493
Contributions as a percentage of covered-employee payroll	13.00%	12.68%	13.00%	13.01%

Notes to Schedule:

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

City of Glenpool, Oklahoma

SCHEDULE OF CHANGES IN TOTAL NET OPEB LIABILTY AND RELATED RATIOS
POSTEMPLOYMENT HEALTH INSURANCE IMPLICIT RATE SUBSIDY PLAN

		2018
Total OPEB Liability		
Service cost	$	43,113
Interest		17,633
Changes in assumptions		(19,619)
Net change in OPEB liability	$	41,127
OPEB liability - beginning of year		492,555
OPEB liability - end of year	$	533,682
Covered employee payroll	$	4,250,000
Total OPEB liability as a percentage of covered-employee payroll		12.6%

Notes to schedule:
Only the current fiscal year is presented because 10 year data in not yet available.

CITY OF GLENPOOL
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

	Budgeted Amounts Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
Beginning Budgetary Fund Balance	$ 5,082,731	$ 5,082,731	$ 6,226,675	$ 1,143,944
Resources (Inflows)				
TAXES				
Sales Tax	6,708,700	6,708,700	7,403,421	694,721
Use Tax	191,000	191,000	423,893	232,893
Lodging Tax	-	-	(31,190)	(31,190)
Franchise Tax	475,000	475,000	531,536	56,536
E911 Fees	119,000	119,000	112,129	(6,871)
Total Taxes	7,493,700	7,493,700	8,439,789	946,089
LICENSES & PERMITS				
Solicitors License	600	600	950	350
Building Permits	20,000	20,000	22,657	2,657
Occupational Tax	4,300	4,300	2,410	(1,890)
Plumbing License	6,000	6,000	5,700	(300)
Electrical License	8,000	8,000	6,000	(2,000)
Mechanical License	4,000	4,000	4,100	100
Pet License	200	200	150	(50)
Assessment Letters	5,000	5,000	5,400	400
Fireworks Permits	6,000	6,000	6,525	525
Sign Permits	500	500	1,280	780
State Permit Fees	50	50	41	(9)
Total Licenses & Permits	54,650	54,650	55,213	563
CHARGES FOR SERVICES				
Development Fees	5,500	5,500	8,439	2,939
Zoning Fees	4,500	4,500	5,475	975
Inspection Fees	40,000	45,000	47,820	2,820
Dog Pound	6,000	6,000	8,371	2,371
Police Reports	500	500	458	(42)
First Responder Reimbursement	105,300	105,300	89,988	(15,312)
Police Special Services	32,000	32,000	37,000	5,000
Total Charges for Services	193,800	198,800	197,551	(1,249)
INTERGOVERNMENTAL				
Excise Tax	24,200	24,200	33,058	8,858
Cigarette Tax	80,200	80,200	108,452	28,252
Alcohol Tax	22,300	22,300	20,808	(1,492)
Commercial Vehicle Tax	83,700	83,700	93,671	9,971
Property Resale	-	-	-	-
CDBG Grant	-	-	-	-
Other Grants	29,880	24,880	-	(24,880)
Total Intergovernmental	240,280	235,280	255,989	20,709
FINES & FORFEITURES				
Municipal Court	250,000	250,000	173,584	(76,416)
Court Costs	-	-	90,141	90,141
Juvenile Fines	-	-	3,935	3,935
Total Fines & Forfeitures	250,000	250,000	267,660	17,660
OTHER				
Interest income	15	15	19	4
Donations	-	-	-	-
Refunds	-	-	14,101	14,101
Miscellaneous	5,000	5,000	52,634	47,634
Rental Income	22,356	22,356	58,598	36,242
Transfers in	2,408,643	2,699,702	2,143,458	(556,244)
Total Other	2,436,014	2,727,073	2,268,810	(458,263)
Total Resources (Inflows)	10,668,444	10,959,503	11,485,012	525,509
Amounts Available for Appropriation	15,751,175	16,042,234	17,711,687	1,669,453

CITY OF GLENPOOL
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

Charges to Appropriations (outflows)	Budgeted Amounts Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
GENERAL GOVERNMENT				
City Clerk/Finance				
Personal Services	$ 305,949	$ 325,649	$ 327,025	$ 1,376
Supplies	49,150	36,650	28,700	(7,950)
Other Services & Charges	297,896	326,717	316,168	(10,549)
Travel and Training	10,500	10,500	5,869	(4,631)
Repairs and Maintenance	22,500	24,774	15,621	(9,153)
Miscellaneous	23,153	25,542	25,390	(152)
Capital Outlay	40,000	68,410	37,364	(31,046)
Total City Clerk/Finance	749,148	818,242	756,137	(62,105)
PUBLIC SAFETY				
ANIMAL CONTROL				
Personal Services	62,645	59,145	55,697	(3,448)
Supplies	14,380	16,596	15,848	(748)
Other Services & Charges	500	500	214	(286)
Travel and Training	500	875	763	(112)
Repairs and Maintenance	500	1,800	980	(820)
Total Animal Control	78,525	78,916	73,502	(5,414)
POLICE:				
Personal Services	1,594,554	1,581,777	1,562,294	(19,483)
Supplies	81,000	122,299	103,970	(18,329)
Other Services & Charges	16,108	59,400	51,459	(7,941)
Travel and Training	11,000	8,000	5,097	(2,903)
Repairs and Maintenance	40,500	47,613	41,800	(5,813)
Miscellaneous	200	200	162	(38)
Capital Outlay	7,500	8,461	52,750	44,289
Debt Service	63,114	63,114	63,114	
Total Police	1,813,976	1,890,864	1,880,646	(10,218)
DISPATCH				
Personal Services	302,359	302,359	275,375	(26,984)
Supplies	9,000	9,000	7,788	(1,212)
Other Services & Charges	69,524	69,524	54,356	(15,168)
Travel and Training	1,500	1,500	80	(1,420)
Repairs and Maintenance	-	-	-	-
Miscellaneous	-	-	-	-
Total Fire	382,383	382,383	337,599	(44,784)
FIRE:				
Personal Services	1,674,993	1,665,993	1,542,004	(123,989)
Supplies	38,500	34,721	29,775	(4,946)
Other Services & Charges	37,544	55,544	50,479	(5,065)
Travel and Training	7,000	7,002	6,597	(405)
Repairs and Maintenance	34,000	44,000	40,365	(3,635)
Miscellaneous	3,000	3,000	1,744	(1,256)
Debt Service	56,263	56,263	63,185	
Total Fire	1,851,300	1,866,523	1,734,149	(139,296)
EMERGENCY MANAGEMENT:				
Supplies	5,000	3,500	-	(3,500)
Other Services & Charges	3,000	8,500	7,941	(559)
Repairs and Maintenance	15,000	17,200	15,240	(1,960)
Capital Outlay	25,000	25,000	24,964	(36)
Total Emergency Management	48,000	54,200	48,145	(6,055)
COMMUNITY DEVELOPMENT				
Personal Services	377,524	374,674	372,466	(2,208)
Supplies	13,000	14,756	14,182	(574)
Other Services & Charges	10,064	48,643	47,345	(1,298)
Travel and Training	5,900	3,470	2,982	(488)
Repairs & Maintenance	2,500	5,130	5,052	(78)
Miscellaneous	1,500	1,500	900	(600)
Capital Outlay	-	-	-	-
Total Community Development	410,488	448,173	442,927	(5,246)

CITY OF GLENPOOL
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

Charges to Appropriations (outflows) *(continued)*	**Budgeted Amounts** **Original Budget**	**Final Budget**	**Actual**	**Variance With Final Budget Over (Under)**
ADMINISTRATION				
Personal Services	359,494	355,994	320,012	(35,982)
Supplies	6,800	8,200	6,265	(1,935)
Other Services & Charges	37,792	56,292	56,208	(84)
Travel and Training	11,300	15,900	12,998	(2,902)
Miscellaneous	89,601	34,601	2,272	(32,329)
Total Administration	504,987	470,987	397,755	(73,232)
STREETS & PARKS				
Personal Services	282,141	283,141	234,571	(48,570)
Supplies	35,000	34,000	26,730	(7,270)
Other Services & Charges	132,678	132,678	116,158	(16,520)
Travel and Training	2,000	2,000	-	(2,000)
Repairs and Maintenance	343,000	342,700	206,180	(136,520)
Capital Outlay	237,558	253,968	253,941	(27)
Debt Service	2,400	2,400	2,400	
Total Streets & Parks	1,034,777	1,050,887	839,980	(210,907)
OTHER FINANCING USES				
Transfers out	3,794,860	3,898,328	4,053,665	155,337
Total Other Financing Uses	3,794,860	3,898,328	4,053,665	155,337
Total Charges to Appropriations	10,668,444	10,959,503	10,564,505	(394,998)
Ending Budgetary Fund Balance	$ 5,082,731	$ 5,082,731	$ 7,147,182	$ 2,064,451
Ending Unobligated Budgetary Fund Balance			$ 7,147,182	

Reconciliation to Statement of Revenues, expenditures and changes in Fund Balance:

Total Resources per Budgetary Comparison Schedule	$ 11,485,012
Add State Fire and Police pension on-behalf payments	511,459
Less Transfer in	(2,143,458)
Total Revenues per Statement of Revenues, expenditures and changes in Fund Balance	$ 9,853,013
Total Charges to Appropriations per Budgetary Comparison Schedule	$ 10,564,505
Add State Fire and Police pension on-behalf payments	511,459
Less Transfer out	(4,053,666)
Total Expenditures per Statement of Revenues, expenditures and changes in Fund Balance	$ 7,022,298

BUDGETARY INFORMATION

The City prepares its annual operating budget under the provisions of the Municipal Budget Act of 1979 (the "Budget Act"). In accordance with those provisions, the following process is followed to adopt the annual budget:

1. Prior to July 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing July 1.
2. Public hearings are held at regular or special meetings to obtain taxpayer input. At least one public hearing must be held no later than 15 days prior to July 1.
3. Subsequent to the public hearings, but no later than seven days prior to July 1, the budget is adopted by resolution of the City Council.
4. The adopted budget is filed with the Office of the State Auditor and Inspector.

All funds of the City with revenues and expenditures are required to have annual budgets. The legal level of control at which expenditures may not legally exceed appropriations is the department level within a fund.

All supplemental appropriations require City Council approval. The City Manager may transfer appropriations between departments without City Council approval. Supplemental appropriations must also be filed with the Office of State Auditor and Inspector.

The City prepares its budget for the General Fund on the modified accrual basis of accounting. Encumbrances are recorded when purchase orders are issued but generally are not considered expenditures until liabilities for payments are incurred pursuant to the purchase order.

Annual Operating Report
For the
City of Glenpool

For the Year Ended June 30, 2018

Prepared by:
City of Glenpool Finance Department

John Gonsalves
Finance Director

CITY OF GLENPOOL, OKLAHOMA

The City of Glenpool, Oklahoma (the "City"), is located in Tulsa County, only 13 miles south of Tulsa, Oklahoma. The City is located around the intersection of US 75 and South 141st Street. The nearest interstate highway is I-44, approximately 7 miles to the north. The Creek Turnpike is 4 miles north and services south and east Tulsa and west to the Turner Turnpike.

Glenpool operates under a Council-Manager form of government. The City has adopted a Comprehensive Plan and provides planning and zoning services to the community to enhance and preserve the quality of life for the City's current and future residents.

1. POPULATION*

Year	City of Glenpool	Tulsa County
1940	284	193,363
1950	280	251,686
1960	353	346,038
1970	770	401,663
1980	2,706	470,593
1990	6,688	503,341
2000	8,123	563,299
2010	9,458	600,578
July 1, 2018 (Estimate)	15,759	653,477

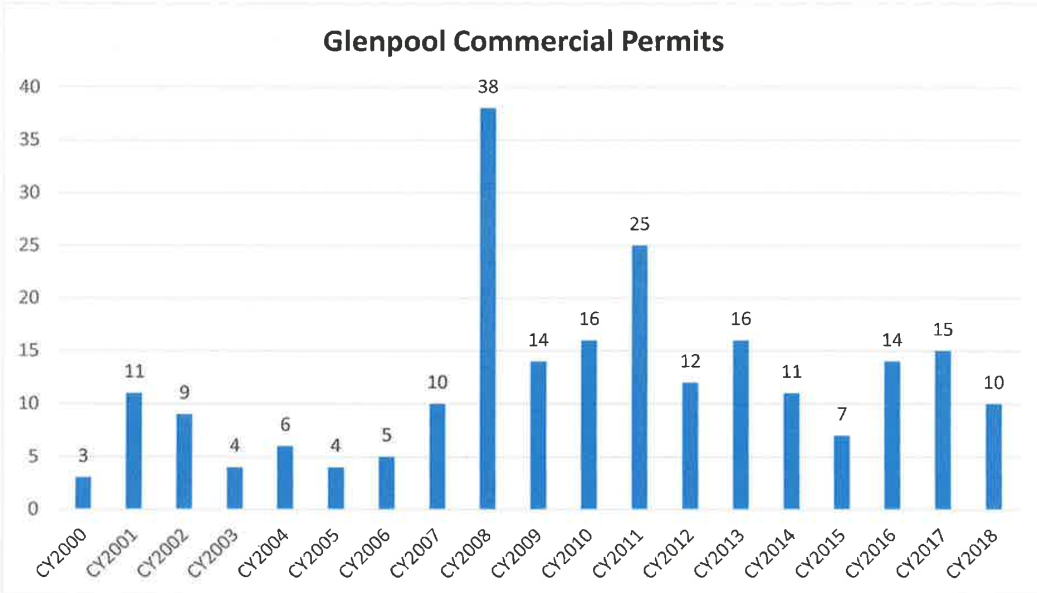
* Source: U.S. Census Bureau

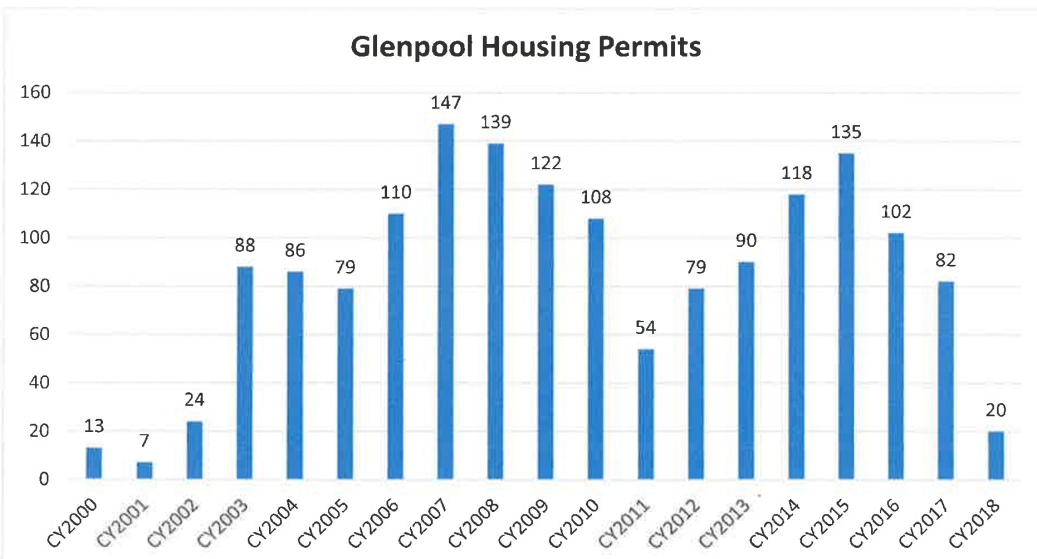
2. BUILDING PERMITS

Calendar	COMMERCIAL		RESIDENTIAL	
Year	Number	Value	Number	Value
2000	3	$ 750,000	13	$ 21,509,399
2001	11	$ 3,790,645	7	$ 1,086,350
2002	9	$ 1,453,000	24	$ 3,077,003
2003	4	$ 422,000	88	$ 10,648,057
2004	6	$ 2,939,748	86	$ 11,182,482
2005	4	$ 1,900,000	79	$ 10,333,269
2006	5	$ 3,470,000	110	$ 15,280,036
2007	10	$ 8,480,788	147	$ 19,177,562
2008	38	$ 13,811,500	139	$ 17,716,733
2009	14	$ 17,356,000	122	$ 13,397,989
2010	16	$ 7,966,440	108	$ 11,314,119
2011	25	$ 10,926,767	54	$ 6,445,181
2012	12	$ 2,782,900	79	$ 9,036,250
2013	16	$ 11,603,049	90	$ 9,832,363
2014	11	$ 2,211,640	118	$ 42,313,315
2015	7	$ 3,139,459	135	$ 15,652,773
2016	14	$ 3,639,000	102	$ 12,585,730
2017	15	$ 26,249,000	82	$ 11,399,265
2018	10	$ 13,464,000	20	$ 2,472,044

CITY OF GLENPOOL

BUILDING PERMITS ISSUED
JANUARY 2018 - DECEMBER 2018





CITY OF GLENPOOL
June 30, 2018

3. TOP TEN WATER CONSUMERS

	Billed Consumption (Gallons)	Percent of Total Consumption
City of Glenpool Soccer Field	101,739,557	26.64%
Walmart	4,055,000	1.06%
Glenwood Healthcare Center	3,526,000	0.92%
Glenpool Schools	3,020,000	0.79%
Zips Car Wash	2,945,000	0.77%
Glenpool Hospitality (Holiday Inn)	1,569,000	0.41%
Eurocraft	1,523,352	0.40%
OM SAI Hotels, LLC (Quality Inn)	1,374,000	0.36%
Santa Fe Cattle Co. Restaurant	1,321,000	0.35%
Alderview Apartments	1,219,000	0.32%
Total Ten Largest Water Consumers	122,291,909	32.03%
Total Billed Water Consumption - All Customers (July 2017 - June 2018)	381,840,800	

CITY OF GLENPOOL
June 30, 2018

4. TOP TEN SEWER CONSUMERS

	Billed Consumption (Gallons)	Percent of Total Consumption
Glenwood Healthcare Center	3,627,000	1.37%
Zips Car Wash	3,206,000	1.21%
Walmart	2,790,000	1.05%
Eurocraft	1,636,509	0.62%
Glenpool Hospitality (Holiday Inn)	1,625,000	0.61%
Santa Fe Cattle Co. Restaurant	1,357,000	0.51%
Comfort Inn	1,301,000	0.49%
Glenpool Schools	1,237,000	0.47%
OM SAI Hotels, LLC (Quality Inn)	1,215,000	0.46%
Alderview Apartments	1,138,000	0.43%
Total Ten Largest Sewer Consumers	19,132,509	7.22%
Total Billed Sewer Consumption - All Customers (July 2017 - June 2018)	264,810,159	

CITY OF GLENPOOL
June 30, 2018

5. TOP TAXPAYERS

Taxpayer Name	Net Assessed Valuation	Percent of Total NAV
EXPLORER PIPELINE SERVICES CO	$5,247,757	5.96%
GRANDVIEW HEIGHTS APARTMENTS LLC	$2,353,549	2.68%
WAL-MART STORES	$2,014,268	2.29%
OKLAHOMA GAS & ELECTRIC	$1,685,605	1.92%
TEXON DISTRIBUTING LP	$1,523,888	1.73%
CHAMPAGNE METALS	$1,201,351	1.37%
PHILLIPS 66	$853,594	0.97%
NGUYEN, VINNY VU MANH & GINA	$645,909	0.73%
GLENPOOL HOSPITALITY LLC	$547,520	0.62%
OKLAHOMA NATURAL GAS	$524,993	0.60%
QUIK TRIP CORP	$505,608	0.57%
CON-WAY TRANSPORTATION	$467,504	0.53%
CCL RANCH PROPERTIES LLC	$392,959	0.45%
AINO TULSA/ROMEO HOMES OKLA LLC	$389,189	0.44%
FORMBY INVESTMENTS LLC	$388,355	0.44%
Total	$ 18,742,049	21.30%

CITY OF GLENPOOL
June 30, 2018

6. MAJOR EMPLOYERS

Employer	Product / Service	Number of Employees
Glenpool Public Schools	Education	376
Walmart	Grocery / Retail	279
XPO Logistics	Freight Contractor	169
Phoenix Industrial	Electrical Contractor	120
McDonald's	Restaurant	90
Mark Allen Chevrolet	Car Dealership	84
T & L Foundry	Manufacturing	75
Sante Fe Cattle Company	Restaurant	60
IHOP	Restaurant	50
Country Mart	Grocery / Retail	40

7. EDUCATION AND LEARNING FACILITIES

Glenpool has 3 primary and secondary schools with approximately 2,768 students and 187 teachers.

Type	Grades	Facilities	Enrollment	Teachers
Public	PK-5	1	1,435	93
Public	6-8	1	592	44
Public	9-12	1	741	50

Located within the Glenpool area are Oklahoma State University-Tulsa, Oklahoma University-Tulsa, Oral Roberts University, Tulsa Community College and several private universities. Vocational goals can be reached through the Tulsa Area Vocational-Technical System, with several campuses around the county.

There is a public library in Glenpool, which is part of the Tulsa City-County Library System.

8. UTILITY CONNECTIONS - 10 YEAR HISTORY

Year	Water	Sewer	Refuse
FY2018	4,476	4,387	4,089
FY2017	4,377	4,318	4,174
FY2016	4,278	4,178	4,243
FY2015	4,139	4,055	4,098
FY2014	3,970	3,885	3,570
FY2013	3,898	3,821	3,499
FY2012	3,799	3,719	3,683
FY2011	3,743	3,669	3,565
FY2010	3,661	3,591	3,288
FY2009	3,437	3,383	3,122
FY2008	3,399	3,355	3,135

CITY OF GLENPOOL
June 30, 2018

9. MONTHLY UTILITY RATES

Water Rates	
Residential	
Base Rate (Includes first 1,000 gallons)	$22.00
Each additional 1,000 gallons	$6.20
Commercial	
Base Rate (Includes first 1,000 gallons)	$42.00
Each additional 1,000 gallons	$6.20
Sewer Rates	
Residential and Commercial	
Base Rate (Includes first 1,000 gallons)	$14.00
All over 11,000 gallons	$2.75
Stormwater Rates	
Residential and Commercial	
Stormwater Management Fee	$2.00
Refuse Rates	
Base Charge	$15.82
Senior Base Charge	$11.43
Extra Pick Up	$15.95
2nd Cart	$26.53
3rd Cart	$37.24
Recycling Fee	$0.35

GLENPOOL UTILITY SERVICES AUTHORITY

10. COMPARATIVE NET REVENUE

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
REVENUES											
Water	2,718,752	2,851,084	$ 2,563,311	$ 2,307,448	$ 1,962,274	$ 1,851,348	$ 1,644,317	$ 1,864,124	$ 2,026,944	$ 1,587,600	$ 1,708,170
Sewer	1,302,204	1,292,247	1,279,631	789,410	747,534	748,524	742,816	714,891	661,916	707,296	690,712
Solid Waste	734,301	624,569	604,524	570,203	529,299	518,396	-	12,488	13,914	464,168	437,311
Miscellaneous	28,608	191,317	45,241	(418)	16,056	13,490	17,839	7,694	24,421	50,114	11,268
Solid Waste Mgmt Fees	18,336	17,927	17,449	16,830	16,340	15,944	15,668	15,458	12,006	14,299	13,396
Water Taps	71,621	97,900	97,500	115,650	113,100	80,005	62,175	52,253	108,903	113,053	149,232
Sewer Taps	10,472	23,000	22,250	22,400	19,500	16,969	13,600	10,800	25,198	26,525	34,775
Delinquent Fees	121,368	120,590	126,423	100,891	95,312	92,408	85,113	79,539	73,409	88,878	46,351
Storm Water Mgmt Fees	105,244	102,904	100,212	96,572	102,746	98,713	96,943	88,436	79,458	81,064	77,072
Connect Transfer Fees	8,175	47,003	52,941	46,945	45,472	6,809	6,421	41,375	37,925	7,130	6,910
Reconnect Fees	44,903	-	-	-	-	-	-	-	-	-	-
Return on Fees	-	-	-	-	-	-	3,060	3,092	23,838	23,082	23,564
Water/Sewer Fees	3,036	12,081	10,603	12,510	-	-	509,969	499,086	454,189	13,073	14,596
TOTAL REVENUES	$ 5,167,020	$ 5,380,622	$ 4,920,085	$ 4,078,441	$ 3,647,633	$ 3,442,606	$ 3,197,921	$ 3,389,236	$ 3,542,121	$ 3,176,282	$ 3,213,357
OPERATING EXPENSES											
General Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ 49,308	$ 101,379	$ 80,000	$ -	$ 115,788
Water Treatment (1)	2,771,575	2,460,372	2,764,684	3,296,710	3,100,974	3,334,696	3,443,570	2,885,472	1,721,235	1,805,158	1,540,604
Sewer Treatment	-	-	-	-	-	-	-	-	-	194,392	208,028
Solid Waste	675,301	561,715	624,966	449,228	522,645	506,645	496,700	480,468	466,566	465,367	437,604
Storm Water	15,791	4,000	-	-	-	-	-	-	47,619	44,263	40,465
TOTAL EXPENSES (2)	$ 3,462,667	$ 3,026,087	$ 3,389,650	$ 3,745,938	$ 3,623,619	$ 3,841,341	$ 3,989,578	$ 3,467,319	$ 2,315,420	$ 2,509,180	$ 2,342,489
NET REVENUE AVAILABLE FOR DEBT SERVICE	$ 1,704,353	$ 2,354,535	$ 1,530,435	$ 332,503	$ 24,014	$ (398,736)	$ (791,657)	$ (78,083)	$ 1,226,701	$ 667,102	$ 870,868
NON OPERATING REVENUES											
Sales Tax Collections (3)	7,324,106	6,871,222	6,462,311	6,664,955	6,098,848	5,949,268	5,555,841	5,208,797	5,182,318	4,935,404	2,205,228
TOTAL NON OPERATING REVENUES	$ 7,324,106	$ 6,871,222	$ 6,462,311	$ 6,664,955	$ 6,098,848	$ 5,949,268	$ 5,555,841	$ 5,208,797	$ 5,182,318	$ 4,935,404	$ 2,205,228
	$ 9,028,460	$ 9,225,757	$ 7,992,746	$ 6,997,458	$ 6,122,862	$ 5,550,532	$ 4,764,184	$ 5,130,714	$ 6,409,019	$ 5,602,506	$ 3,076,096
INCOME AVAILABLE FOR DEBT SERVICE											
DEBT SERVICE REQUIREMENTS (4)											
Series 2010 Revenue Bonds	$ 2,214,012	$ 2,211,865	$ 2,217,100	$ 1,701,163	$ 1,700,888	$ 1,629,413	$ 1,630,613	$ 692,671	$ -	$ -	$ -
Series 2011 Revenue Bonds	487,755	487,755	488,855	489,755	419,405	351,155	402,405	140,993	-	-	-
Series 2011 OWRB Note	216,677	217,050	217,050	208,742	269,574	146,288	2,058	-	-	-	-
Series 2001-2007A Revenue Bonds	-	-	-	-	-	-	-	819,664	1,478,902	940,217	940,447
Series 2001 OWRB Note	68,069	69,709	70,060	70,399	70,744	71,090	71,444	71,780	72,125	72,470	72,828
Series 1992 OWRB Note	-	-	-	-	-	-	-	5,998	12,157	15,697	15,109
TOTAL DEBT SERVICE REQUIREMENTS	$ 2,986,513	$ 2,986,379	$ 2,993,065	$ 2,470,059	$ 2,460,611	$ 2,197,946	$ 2,106,520	$ 1,731,106	$ 1,563,184	$ 1,028,384	$ 1,028,384
COVERAGE	3.02	3.09	2.67	2.83	2.49	2.53	2.26	2.96	4.10	5.45	2.99

(1) Beginning 2010, Issuer combines Water and Sewer expenses (no record of the separation of these expenses)

(2) Less depreciation

(3) Source: Okla Tax Commission (Sales tax amounts used are based on total 4 cent collections)

(4) Includes principal, interest, trustee fees and loan costs

Arledge & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the 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, and each major fund of the City of Glenpool, Oklahoma (the "City"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 22, 2019.

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) to determine the 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2018-001 that we consider to be a significant deficiency.

309 N. Bryant Ave. • Edmond, OK 73034 • 405.348.0615 • Fax 405.348.0931 • www.jmacpas.com
Member of AICPA and OSCPA

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 determination of financial statement amounts. 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*.

City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Arledge & Associates, P.C.

May 22, 2019

CITY OF GLENPOOL, OKLAHOMA

SCHEDULE OF FINDINGS AND RESPONSES

Year Ended June 30, 2018

Finding 2018-001 Account Reconciliations

Criteria: Internal control should be sufficient to ensure accurate and timely financial reporting.

Condition: The City required assistance with reconciling its accounts, including capital assets and debt, and with some limited assistance to reconciling cash and various accruals.

Cause: The City experienced key personnel losses during the year.

Effect: Certain accounts were reconciled only after year-end, resulting in audit adjustments and delays in year-end reporting.

Recommendation: The City made significant progress after year-end, and we encourage the City to continue in its efforts to improve its financial reporting process, including the possibility of using outside assistance on an as needed basis.

City's Response: The City agrees that internal control should be sufficient to ensure accurate and timely financial reporting. Key personnel positions have been filled which will alleviate this issue in the future. The City will continue to improve the financial reporting process and will evaluate different accounting processes, software programs, and consultants to improve this process.