City Of Glenpool
Creating Opportunity

NOTICE
GLENPOOL CITY COUNCIL
REGULAR MEETING

A Regular Session of the Glenpool City Council will be held at 6:00 p.m. on, August 18, 2025, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

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

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

- Speakers attending in **PERSON** are required to complete the Request to Speak form located on the agenda table and return to the City Clerk **PRIOR TO THE CALL TO ORDER.**
- Speakers attending via **ZOOM** are required to complete the Request to Speak form located on our website: https://glenpoolonline.civicweb.net/document/19057/Request%20to%20Speak%20Form.pdf and email it to the City Clerk: lasmith@cityofglenpool.com **PRIOR TO 6:00 PM, AUGUST 18, 2025.**

AGENDA

Page

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

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

C) **Invocation –**

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

E) **Management Report**

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

G) **Council Comments**

H) **Public Comments**

I) **Consideration and appropriate action relating to a request for approval of the Consent Agenda.**

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

1) To approve the minutes from the August 4, 2025, meeting. 4 - 14
City Council Regular Meeting - 04 Aug 2025 - Minutes - Pdf

2) To approve the engagement letter with Hinkle & Company, PC for the performance of the annual audit and federal single audit for the fiscal year ending June 30, 2025. 15 - 26
FY 2024-2025 Audit Engagement Letter Staff Report 08-18-25
Audit Engagement Letter (including Single Audit) - Hinkle and Company

3) To approve FY 25-26 Budget Amendment CITY-02, appropriating $954,996.00 from General Fund balance, to be transferred and expensed from the City's Capital Fund as the 20% match for the INCOG STBG Combined Urban Funding Agreement Project No. J3-8919(004)IG and Project No. J3-89209004)IG, projects encompassing Elwood Avenue intersection modifications and widening, respectively, previously approved on August 4, 2025. 27 - 28
FY 25-26 Budget Amendment CITY-02 - Staff Report GF STBG Grant Matches 08-18-25
FY 25-26 Budget Amendment CITY-02 - GF INCOG STBG Grant Matches 08-18-25

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

K) **Scheduled Business**

1) Discussion and possible action to approve, amend, or deny the contract for the City of Glenpool Micro surfacing and Crack Sealing Project (Project No. 2025-14002), and to authorize the City Manager to execute project documents and change orders as permitted by law. 29 - 47
(Sarah Griffin, Public Works Project Manager.)
Microsurfacing Attachments- 18 August 2025 - Agenda

2) Discussion and possible action to approve, amend, or deny the Assignment and Assumption of Contingent Sales Tax Rebate Agreement and Consent Agreement by and among Doc's Food Stores, Inc., Harp's Food Stores, Inc., and the City of Glenpool. 48 - 58
(Josh Brannon, Finance Director)
Assignment of Contingent Sales Tax Rebate Agreement Staff Report 08-18-25 - Updated
Sales Tax Rebate Agreement - Doc's Food Stores Inc
Glenpool Assignment of Contingent Sales Tax Rebate Agreement (8-7-25)

3) **Tour of the following location related to the progress of the updated Wastewater Treatment Facility for the City of Glenpool:**
Glenpool Wastewater Treatment Plant - 11 E. 136th Place Glenpool, OK 74033
(David Tillotson, City Manager)

L) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on __________________, ______ at _____________am/pm.
Signed:
City Clerk

MINUTES
City Council Regular Meeting
Monday, August 4, 2025 Council Chambers 6:00 PM

COUNCIL PRESENT: Joyce Calvert
Tim Fox
Shayne Buchanan
Chris Brobst
Jacqueline Triplett-Lund

COUNCIL ABSENT:

STAFF PRESENT: David Tillotson
Lesli Smith
Lea Ann Reed
Joe Wuest

STAFF ABSENT:

Page

A) Call to Order - Joyce G. Calvert, Mayor
Mayor Calvert called the meeting to order at 6:00 p.m.

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

C) Invocation –Dexter Smith of United Pentecostal Church in Glenpool
Dexter Smith of United Pentecostal Church in Glenpool gave the invocation.

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

E) Swearing-In Ceremony – Jeremy Plane, Police Chief; George Miles, Municipal Judge-to swear in new officers and recognition of recent CLEET graduates.
Municipal Judge George Miles swore in new officers Xzavier Gray and Thomas McKinzie, as well as recent Cleet Graduates AJ Munoz and Jarret Huggard.

F) Management Report
City Manager Tillotson did not present a formal report but provided verbal updates to the council and the public. He noted that the Oklahoma Department of Transportation

(ODOT) is targeting mid to late August 2025 for the opening of the HWY 75 / 141st Street bridge, and motorists should expect lane delays during that time. He further stated that the estimated completion date for the entire HWY 75 bypass project remains October 2025, as projected by ODOT. In addition, Mr. Tillotson reminded everyone that the splash pad at Black Gold Park will remain closed until the necessary replacement parts arrive and maintenance work can be completed.

G) Mayor Report – Joyce G. Calvert, Mayor

Mayor Calvert shared that she had a wonderful experience at the City's Farmers Market this past Saturday and expressed her appreciation for the event.

H) Council Comments

The Vice Mayor reminded the council and the public that Glenpool Schools will begin classes on August 14th. She encouraged everyone to be mindful of students walking or riding bicycles to and from school and to observe proper motorist etiquette around school buses.

I) Public Comments

Alan Woodcock, of 1338 E. 146th Place, Glenpool OK, addressed the Mayor and Council to state for the record that a relative of his recently experienced a house fire within the City of Glenpool. He commended the Glenpool Fire Department for their exceptional response times and professional conduct during the incident, expressing his appreciation for their service.

REQUEST TO SPEAK IN PUBLIC COMMENTS MINUTES DOCS 08042025 5

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

1) To approve the minutes from the July 21, 2025, meeting.

2) To approve the awarding contract to L.A.M. Construction LLC for their proposal in the amount of $73,400.00 for the Front Apron Replacement at the Public Safety Building to be paid from GL Account # 01-6-06-6333.

Moved by Shayne Buchanan, seconded by Jacqueline Triplett-Lund

	For	Against	Abstained	Absent
Joyce Calvert	x			
Tim Fox	x			
Chris Brobst	x			
Jacqueline Triplett-Lund	x			

Shayne Buchanan	x			
	5	0	0	0

To approve the consent agenda.

CARRIED.

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

No items were removed from the consent agenda.

L) Scheduled Business

1) Discussion and possible action to approve, amend, or deny Combined Urban Funding Agreement Project No. J3-8919(004)IG / State Job No. 38919(04): Glenpool – Elwood Avenue at 141st and 151st Intersections. Intersection modification project. Total Cost: $4,274,980 (Federal: $3,419,984; City of Glenpool: $854,996) with the Oklahoma Department of Transportation (ODOT) for INCOG STBG Projects. 6 - 11
(David Agbetunsin, City Engineer)

Moved by Jacqueline Triplett-Lund, seconded by Chris Brobst

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

To approve Combined Urban Funding Agreement Project No. J3-8919(004)IG / State Job No. 38919(04): Glenpool – Elwood Avenue at 141st and 151st Intersections. Intersection modification project. Total Cost: $4,274,980 (Federal: $3,419,984; City of Glenpool: $854,996) with the Oklahoma Department of Transportation (ODOT) for INCOG STBG Projects.

CARRIED.

Elwood Avenue Phasing Plan MINUTES DOC 08042025

2) Discussion and possible action to approve, amend, or deny Combined Urban Funding Agreements Project No. J3-8919(004)IG / State Job No. 38919(04): Glenpool – Elwood Avenue at 141st and 151st Intersections. Intersection modification project. Total Cost: $4,274,980 (Federal: $3,419,984; City of Glenpool: $854,996) and Project No. J3-8920(004)IG / State Job No.

38920(04): Glenpool – Elwood Avenue from W 121st St. to E 137th St. Widening and resurfacing project. Total Cost: $500,000 (Federal: $400,000; City of Glenpool: $100,000) with the Oklahoma Department of Transportation (ODOT) for INCOG STBG Projects.
(David Agbetunsin, City Engineer)

Moved by Shayne Buchanan, seconded by Joyce Calvert

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

To approve Project No. J3-8920(004)IG / State Job No. 38920(04): Glenpool – Elwood Avenue from W 121st St. to E 137th St. Widening and resurfacing project. Total Cost: $500,000 (Federal: $400,000; City of Glenpool: $100,000) with the Oklahoma Department of Transportation (ODOT) for INCOG STBG Projects.

CARRIED.

M) Adjournment
The meeting was adjourned at 6:29 p.m

City Of Glenpool
Creating Opportunity

Request to Address the City of Glenpool in Open Meeting
(Please submit one form for each agenda item)

Date of Meeting: 8/4/25

Meeting Type (Circle One): City Council GUSA GIA GEMS Cemetery Board of Adjustment Planning Commission

Please Print

Required Information:

Name: Alan Woodcock Day Time Phone: (918) 639-4464

Address: 1334 E. 146 PL City: Glenpool State: ________

Email Address: ______________________________

NON-AGENDA ITEM

Citizen's Opportunity to Speak under the "Public Comments/Announcements "section of agenda.

This time on the agenda is granted for citizens to speak on any subject NOT on the agenda but related to City services. PLEASE BE AWARE that pursuant to the Oklahoma Open Meeting Act, neither the City Council nor any City board(s) can discuss or take any action on topics presented during Public Comments.

Topic of Public Comment/Announcement: PUBLIC COMMENT

Supporting Materials/Exhibits submitted (if any):______________________

AGENDA ITEM

Agenda Item Number: ______________ (i.e.; E1, B4, etc.)

_____ I wish to speak IN FAVOR of this item

_____ I wish to speak IN OPPOSITION of this item

____ I do not wish to speak, however please record my ____ SUPPORT ___ OPPOSITION

Supporting Materials/Exhibits submitted (if any):______________________

Please turn in your form(s) to the Clerk/Secretary at least 5 min prior to the beginning of the Meeting.

This form and all information contained thereon shall be subject to inspection and conveyance to a requesting party pursuant to the Oklahoma Open Records Act and is herby considered an Open Record for said purposes. No confidentiality shall apply to any information on this form unless specifically enumerated under the Oklahoma Open Records Act.

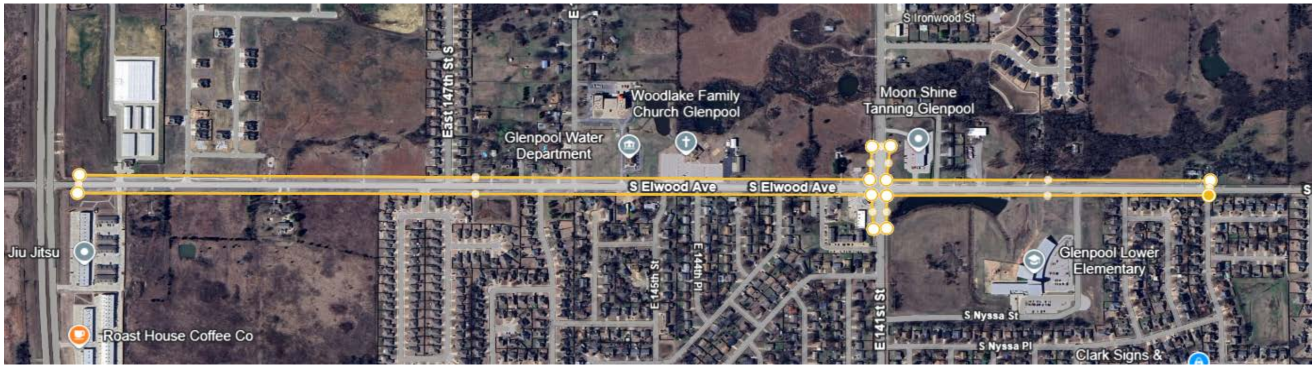
Revised January 2025

ELWOOD AVENUE WIDENING PROJECT PHASING PLAN

Phase 1

137th – 151st Street Design **JP 36939(04))**

- Funding: STP Grant
- Total Project Cost: $902,880
- City Match: $ 225,720
- Project Status: In Progress, awaiting NTP



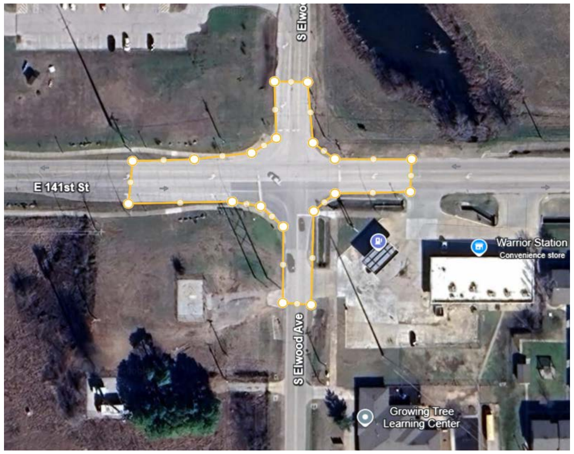
City Council Regular Meeting - 04 Aug 2025 Minutes Attachment

Phase 2

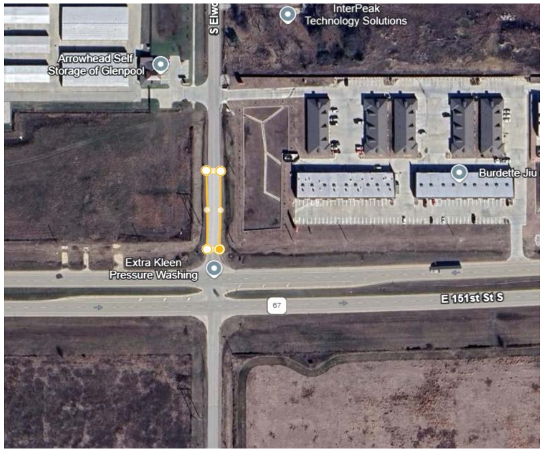
141st and 151st Intersection Improvement **JP# 38919(04)(05)(06)(07)**

- Funding: STP Grant
- Total Project Cost: $4,274,980
- Federal Fund: $3,419,984
- City Match: $854,996
- Project Status: Funding Agreement

Location Map



141st Street and Elwood Avenue

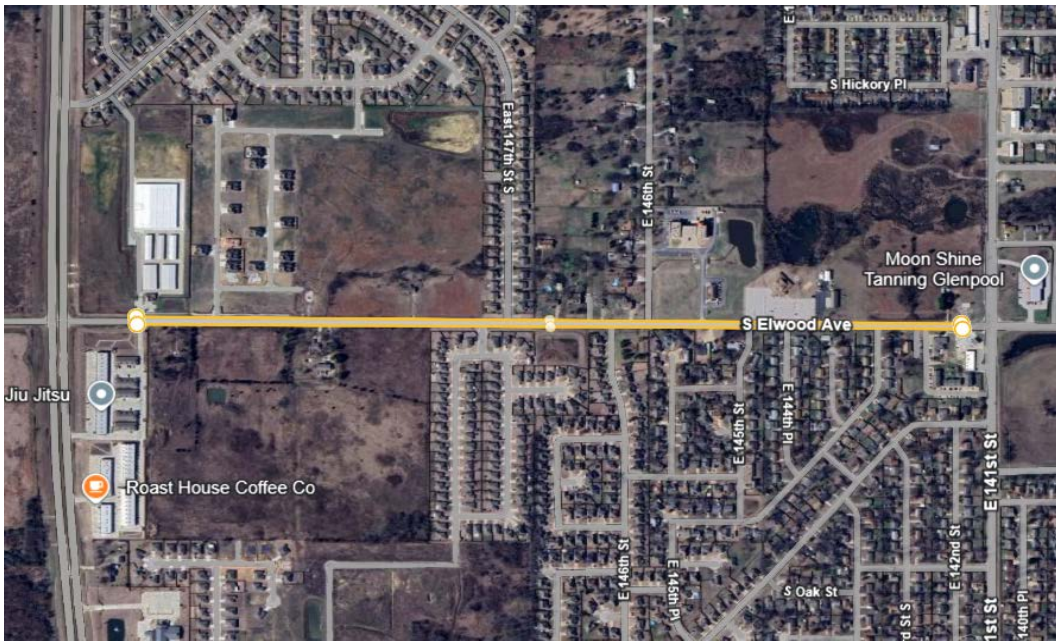


151st Street and Elwood Intersection

Phase 3

141st - 151st Street Right of Way Acquisition, Utility Relocation and Construction

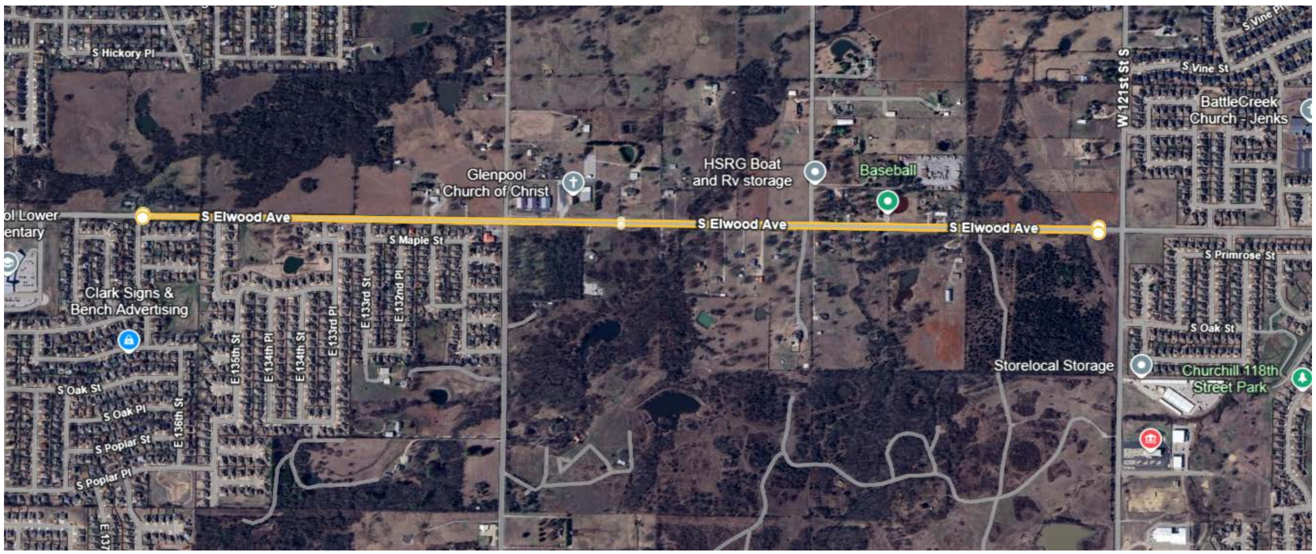
- Funding: No Grant Funding
- Estimated Cost: $5 Million
- Project Status: Seeking Grant Opportunities



Phase 4

121st – 137th Street Design **JP#38920(04)(05)(06)(07)**

- Funding: STP Grant
- Total Project Cost: $500,000
- Federal Fund: $400,000
- City Match: $100,000
- Project Status: Funding Agreement

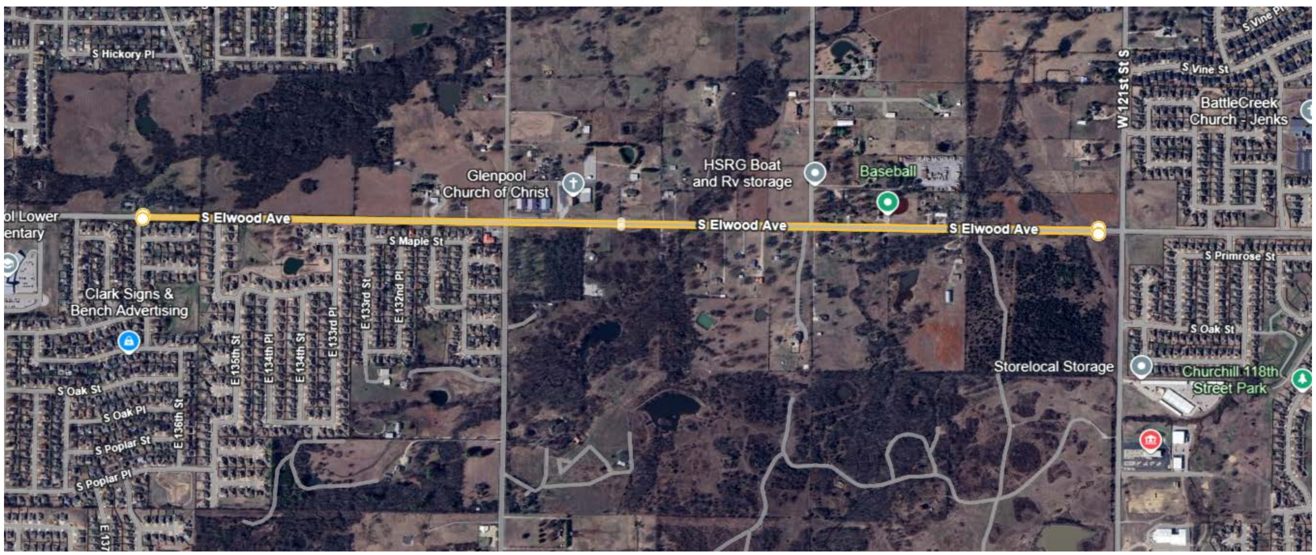


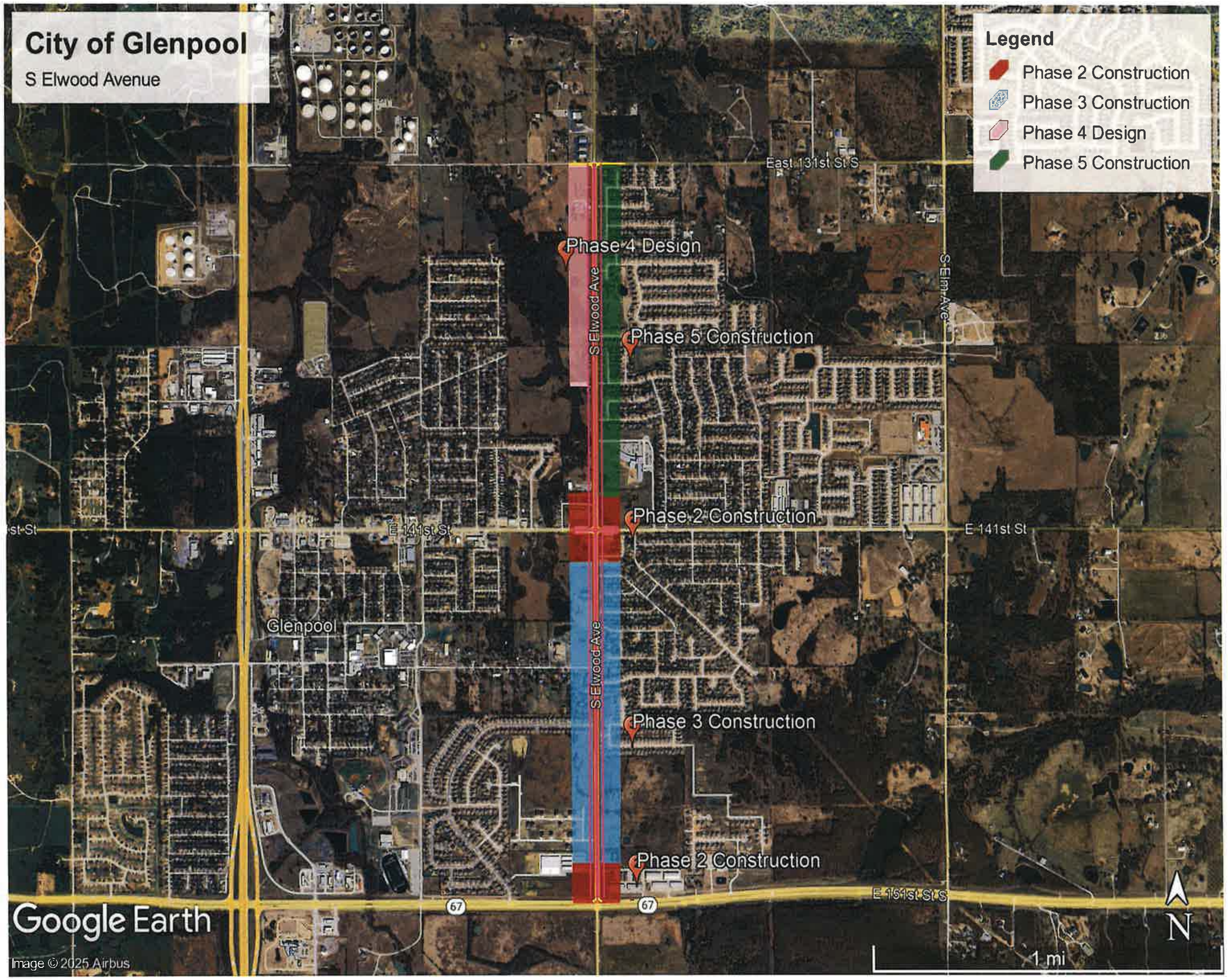
Elwood Avenue From 121st – 137th Street

Phase 5

121st – 137th Street Right of Way Acquisition Utility Relocation and Construction

- Funding: No Grant Funding
- Estimated Cost: TBD
- Project Status: Seeking Grant Opportunities





City of Glenpool
S Elwood Avenue
Legend
Phase 2 Construction
Phase 3 Construction
Phase 4 Design
Phase 5 Construction
East 131st St S
Phase 4 Design
S Elwood Ave
Phase 5 Construction
S Elm Ave
Phase 2 Construction
E 141st St
E 141st St
Glenpool
S Elwood Ave
Phase 3 Construction
Phase 2 Construction
E 151st St S
67
67
Google Earth
Image © 2025 Airbus
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City Of Glenpool
Creating Opportunity

To: Honorable Mayor and City Council / Chair and Trustees

From: Joshua M. Brannon, Finance Director

Date: August 18, 2025

Re: Audit Engagement for FYE June 30, 2025 with Hinkle & Company, PC

Background:

The City has engaged Hinkle & Company, PC for the past five years to conduct the Financial and Compliance audit. This summer the City issued a Request for Proposals for Financial Auditing Services. The request was sent to five firms, three of whom submitted proposals. Hinkle & Company again proposed the lowest cost and staff is pleased with the quality of their work and professionalism.

Attached is the Engagement Letter for the purpose of providing audit services for the fiscal year ending June 30, 2025, at an estimated cost of $28,500, plus audit services for the federal single audit at an estimated cost of $5,500, for a total cost of $34,000.

Staff Recommendation:

Staff recommends Council approval to engage Hinkle & Company, PC at an estimated cost of $34,000.

Attachments:

Hinkle & Company, PC Engagement Letter

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641

HINKLE & COMPANY PC
Strategic Business Advisors

August 8, 2025

City of Glenpool
Josh Brannon, Finance Director
12205 South Yukon Avenue
Glenpool, Oklahoma 74033

The following represents our understanding of the services we will provide City of Glenpool (The City).

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Glenpool, as of June 30, 2025 and for the year then ended and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America require that supplementary information (RSI), such as management's discussion and analysis (MD&A), budgetary comparison schedule for the General Fund, schedules of the City's proportionate share of the net pension liability and the City's contributions, be presented to supplement the City of Glenpool 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

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

The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussions and Analysis
- Schedule of the City's proportionate share of the net pension liability and Other Post-employment Benefits
- Schedule of the City's contributions
- Budgetary Comparison Schedule
- Notes to the Budgetary Comparison Schedule

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) *and,* if applicable, in accordance with any state or regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS *and, in accordance with Government Auditing Standards,* and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America *and, if applicable, in accordance with any state or regulatory audit requirements*. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the board of directors of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS *and*, if applicable, in accordance with *Government Auditing Standards,* and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;

11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit;
    c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Fees and Timing

Kirk Vanderslice is the engagement partner for the audit services specified in this letter. His responsibilities include supervising the auditing services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. *We will work with your staff to schedule the audit to meet the City's needs.*

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be $28,500 for the financial audit and an additional $5,500 for the single audit. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Hinkle & Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hinkle & Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

With respect to any nonattest services we perform, the City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Mayor and Audit Committee, the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statement's compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Hinkle & Company, PC

This letter correctly sets forth our understanding of the City of Glenpool.

__________________________________ ____________________________

Mayor Joyce Calvert
City of Glenpool

Date

F&C CPAs

Finley & Cook, PLLC
405-878-7300
Finley-Cook.com
1421 East 45th Street
Shawnee, OK 74804

Report on the Firm's System of Quality Control

To the Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hinkle & Company, PC (the "firm") in effect for the year ended September 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

To the Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs
Page -2-

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hinkle & Company, PC in effect for the year ended September 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Hinkle & Company, PC has received a peer review rating of *pass*.

Finley & Cook, PLLC

Shawnee, Oklahoma
August 30, 2023

To: Honorable Mayor and City Council

From: Joshua Brannon, Finance Director

Date: August 18, 2025

Re: FY 25-26 City Budget Amendment CITY-02

Background:
This Budget Amendment appropriates $954,996.00 from General Fund fund balance, to be transferred and expensed from the City's Capital Fund (03-6-01-6360 Capital – Streets & Maintenance) as the 20% match for the INCOG STBG Combined Urban Funding Agreement Project No. J3-8919(004)IG and Project No. J3-89209004)IG approved on August 4, 2025, projects encompassing Elwood Avenue intersection modifications and widening, respectively.

Staff Recommendation
Staff recommends approval of Budget Amendment CITY-02.

Attachment:
Budget Amendment Form CITY-02

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

City of Glenpool
Budget Amendment

Fiscal Year: 2025-2026

Amendment No: CITY-02

Date Requested: 8/18/2025

Revenue					
Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget
01	5-00-5409	Transfer from Fund Balance	$ 878,455.00	$ 954,996.00	$ 1,833,451.00
					$ -
		Total		**$ 954,996.00**	

Expense					
Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget
01	6-90-6731	Transfer to Capital Improvement Fund	$ 262,341.00	$ 954,996.00	$ 1,217,337.00
					$ -
		Total		**$ 954,996.00**	

Revenue					
Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget
03	5-00-5400	Transfer from General Fund	$ 160,000.00	$ 954,996.00	$ 1,114,996.00
					$ -
		Total		**$ 954,996.00**	

Expense					
Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget
03	6-01-6360	Capital - Streets & Maintenance	$ 120,143.00	$ 954,996.00	$ 1,075,139.00
					$ -
		Total		**$ 954,996.00**	

Notes:

This Budget Amendment appropriates General Fund balance to be trasferred to the Capital Fund to be expensed as the 20% City match for INCOG STBG Combined Urban Funding Agreement Project No. J3-8919(004)IG and Project No. J3-89209004)IG approved on August 4, 2025.

Approved by the City of Glenpool

Mayor **Date**

City Of Glenpool
Creating Opportunity

To: Mayor and Council, City of Glenpool

From: Sarah Griffin, Public Works Project Manager

Date: August 18, 2025

Re: Discussion and possible action to approve, amend, or deny the contract for the City of Glenpool Micro surfacing and Crack Sealing Project (Project No. 2025-14002), and to authorize the City Manager to execute project documents and change orders as permitted by law.

Background

The City of Glenpool solicited competitive bids for the 2025 Micro surfacing and Crack Sealing Project, part of the City's annual pavement maintenance program. The project consists of surface treatment on various City streets to extend pavement life, improve ride quality, and reduce long-term maintenance costs. The original bid presented to Council on May 5, 2025, included micro surfacing on 141st Street from US-75 to Elwood Avenue, along with striping on Warrior Road. At that time, a request was made to revise the bid to incorporate additional projects in hopes of achieving economy of scale. The updated scope now includes Crack Sealing, micro surfacing, and striping for the following locations:

141st Street (US-75 to Elwood Avenue) **Elwood Avenue** (141st Street to 151st Street)

Additionally, **Striping Only** is proposed for:

Warrior Road Casper Road Broadway Street

The project was publicly re-advertised on July 21, 2025. Sealed bids were received and opened on August 12, 2025, at 2:00 p.m. at Glenpool City Hall. The Engineering Department reviewed the bids for compliance with specifications and determined that the bidder met all requirements. Although three contractors attended the pre-bid meeting on 07/30/2025, only one bid was received from Vance Brothers LLC. The Vance Brothers LLC bid is $480,813.49. The unit price for this bid was compared with similar projects in the City of Tulsa and found to be similar. Funding for this project is provided in the approved FY2025-2026 Street Maintenance Fund.

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www.glenpoolonline.com

City Of Glenpool

Creating Opportunity

Staff Recommendation

Award the bid to Vance Brothers in the amount of $480,813.49.

Attachments

- Bid Tabulation Summary
- Location Maps

City Of Glenpool
Creating Opportunity

Bid Tabulation
August 12, 2025:
2:00PM
City of Glenpool – Development Services Conference Room

S/N	Contractors Submitting Bids	Total Bid Price
1	Vance Brothers LLC	$480,813.49
2	—	—
3	—	—

*Selected low Bidder and Total Bid:

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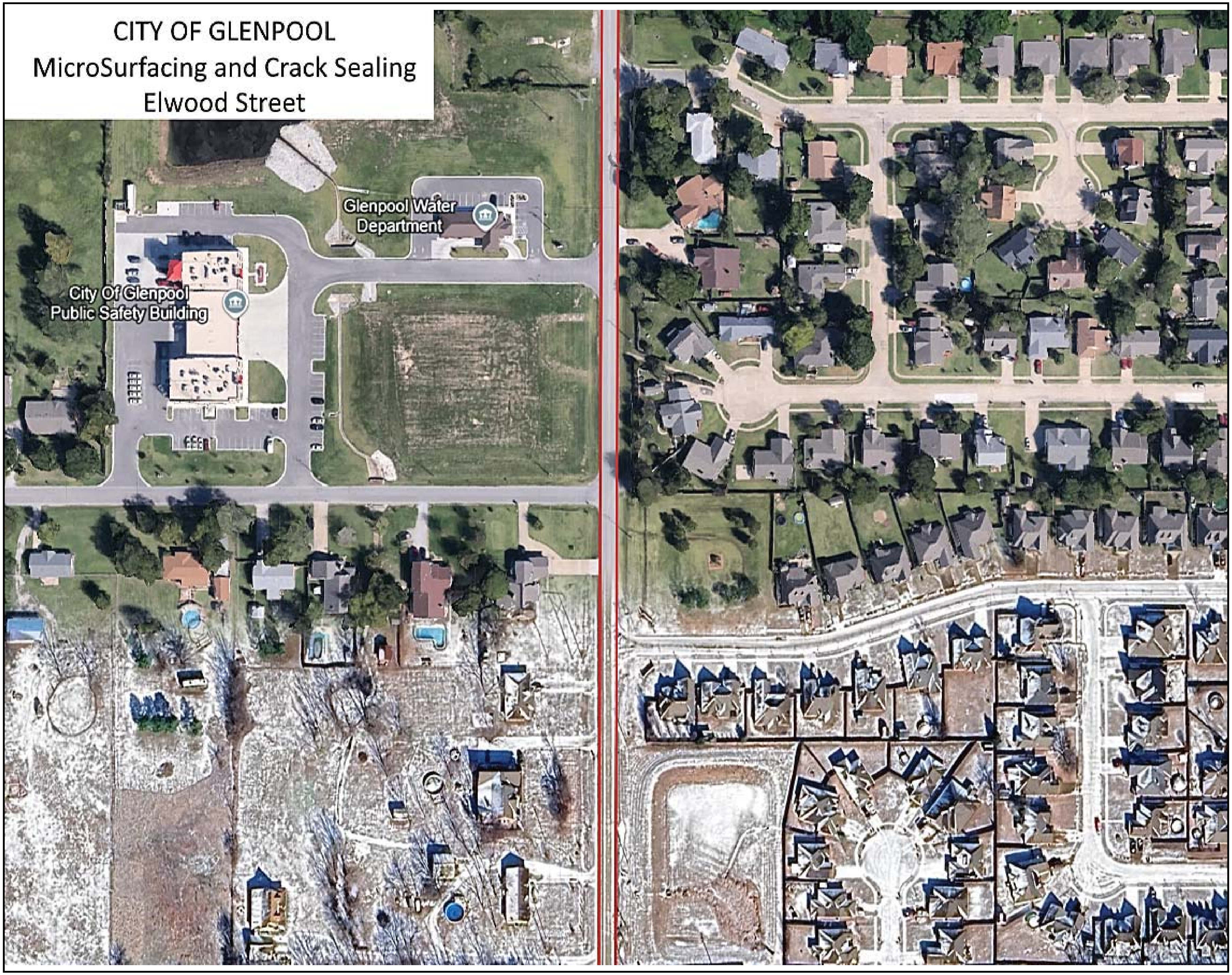
CITY OF GLENPOOL
MICROSURFACING AND CRACK
SEALING
141st STREET
PROJECT
END

CITY OF GLENPOOL

MicroSurfacing and Crack Sealing

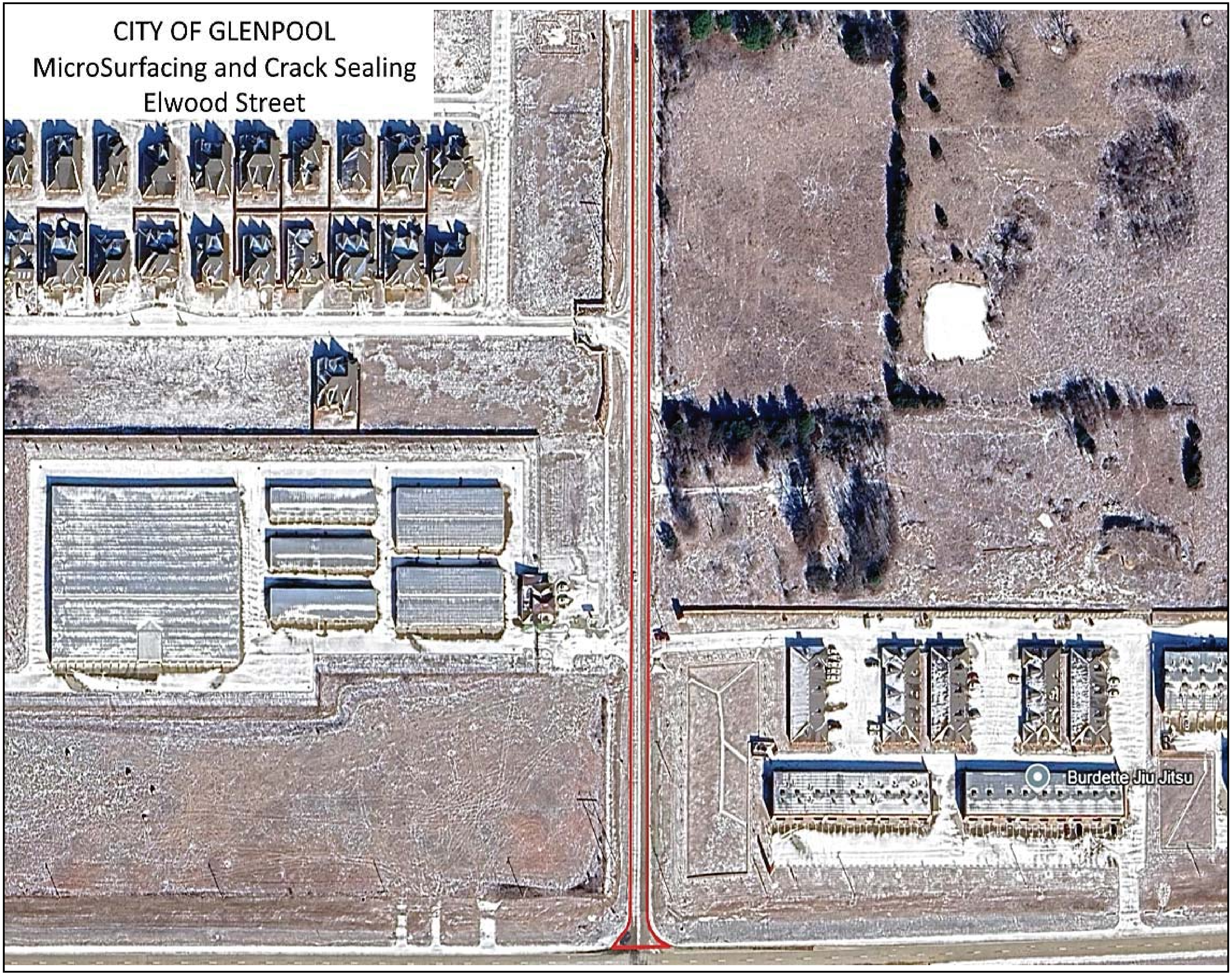
Elwood Street

CITY OF GLENPOOL
MicroSurfacing and Crack Sealing
Elwood Street

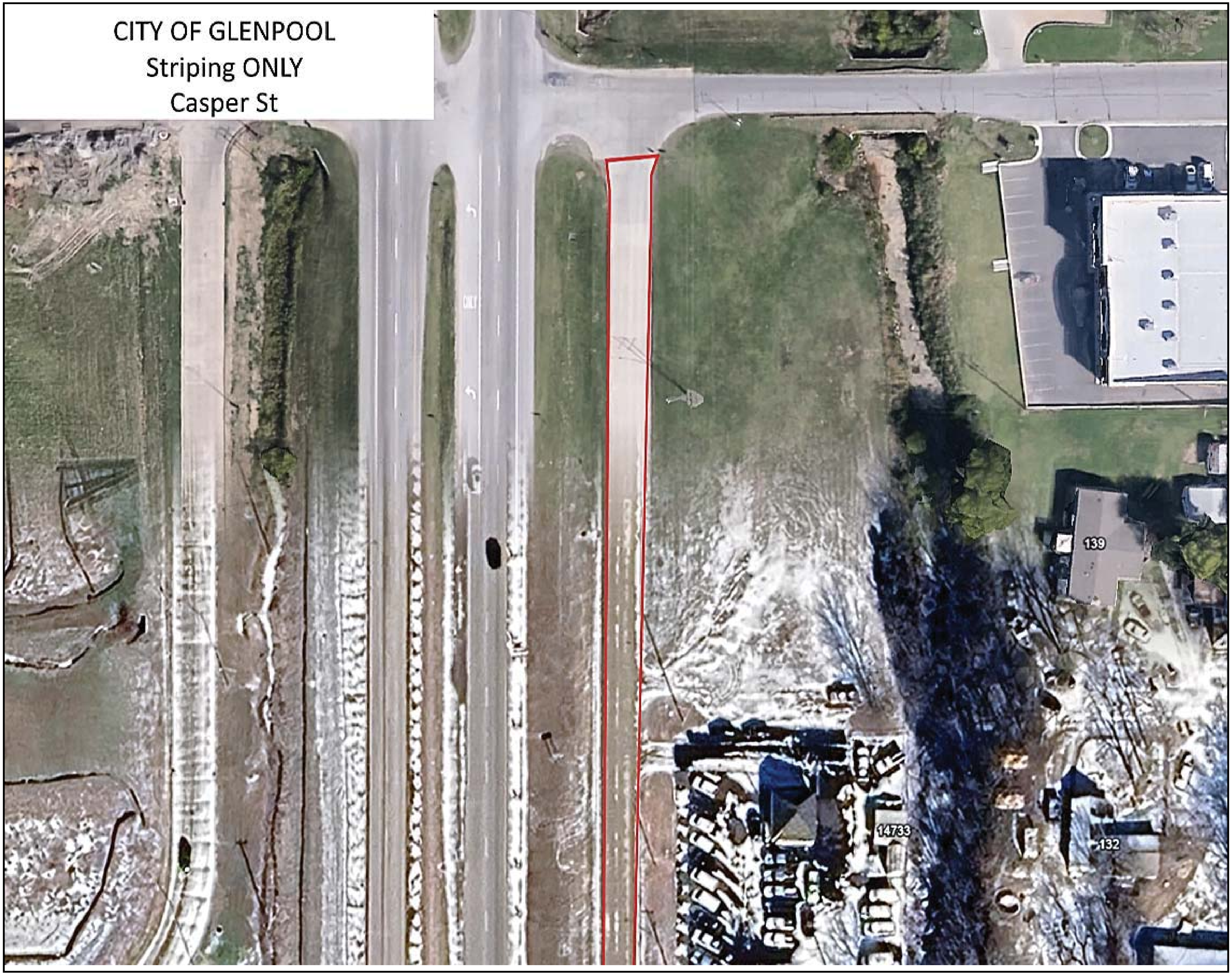


CITY OF GLENPOOL
MicroSurfacing and Crack Sealing
Elwood Street

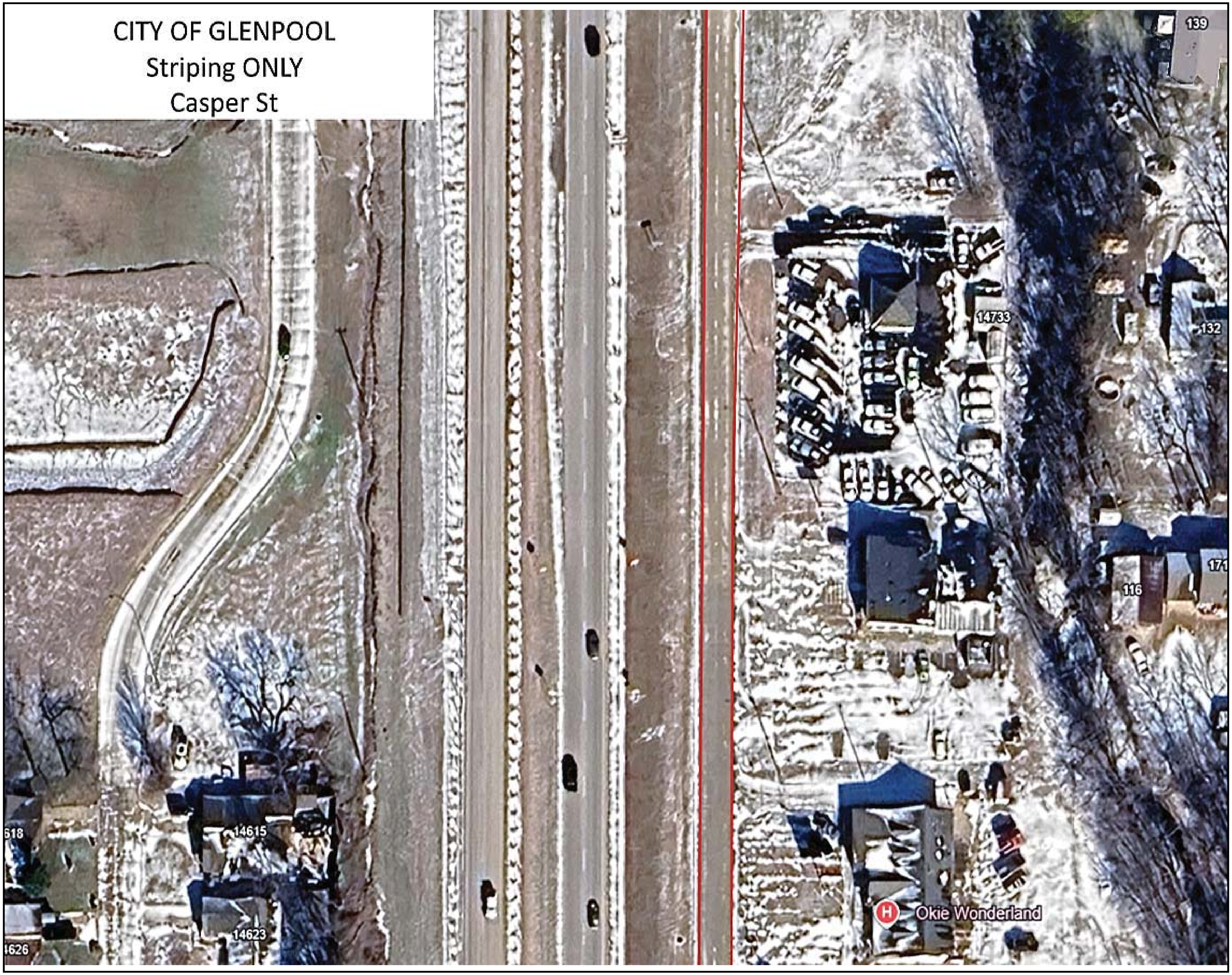
CITY OF GLENPOOL
MicroSurfacing and Crack Sealing
Elwood Street



CITY OF GLENPOOL
Striping ONLY
Casper St



CITY OF GLENPOOL
Striping ONLY
Casper St



CITY OF GLENPOOL
Striping ONLY
Casper St

CITY OF GLENPOOL
Striping ONLY
Casper St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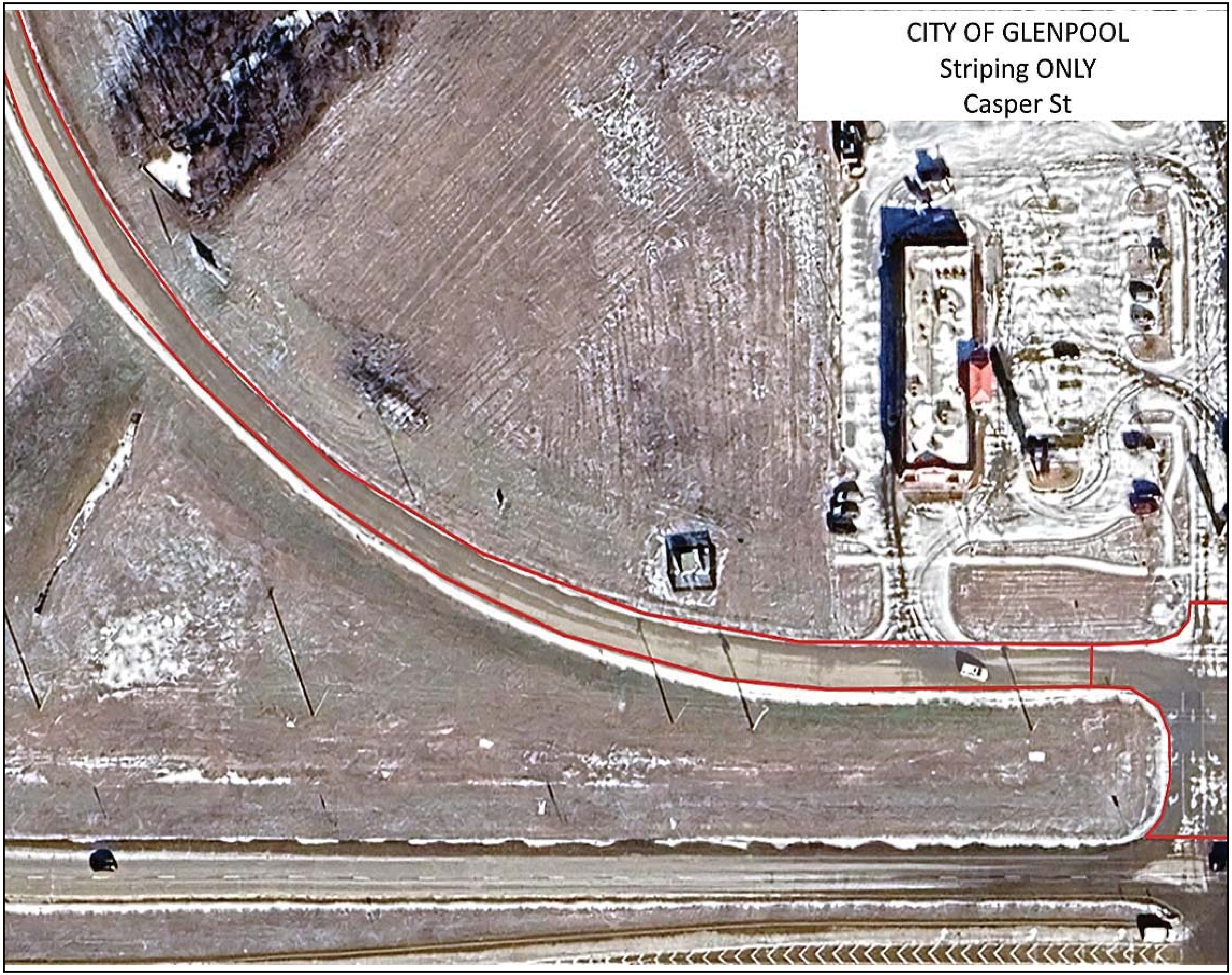
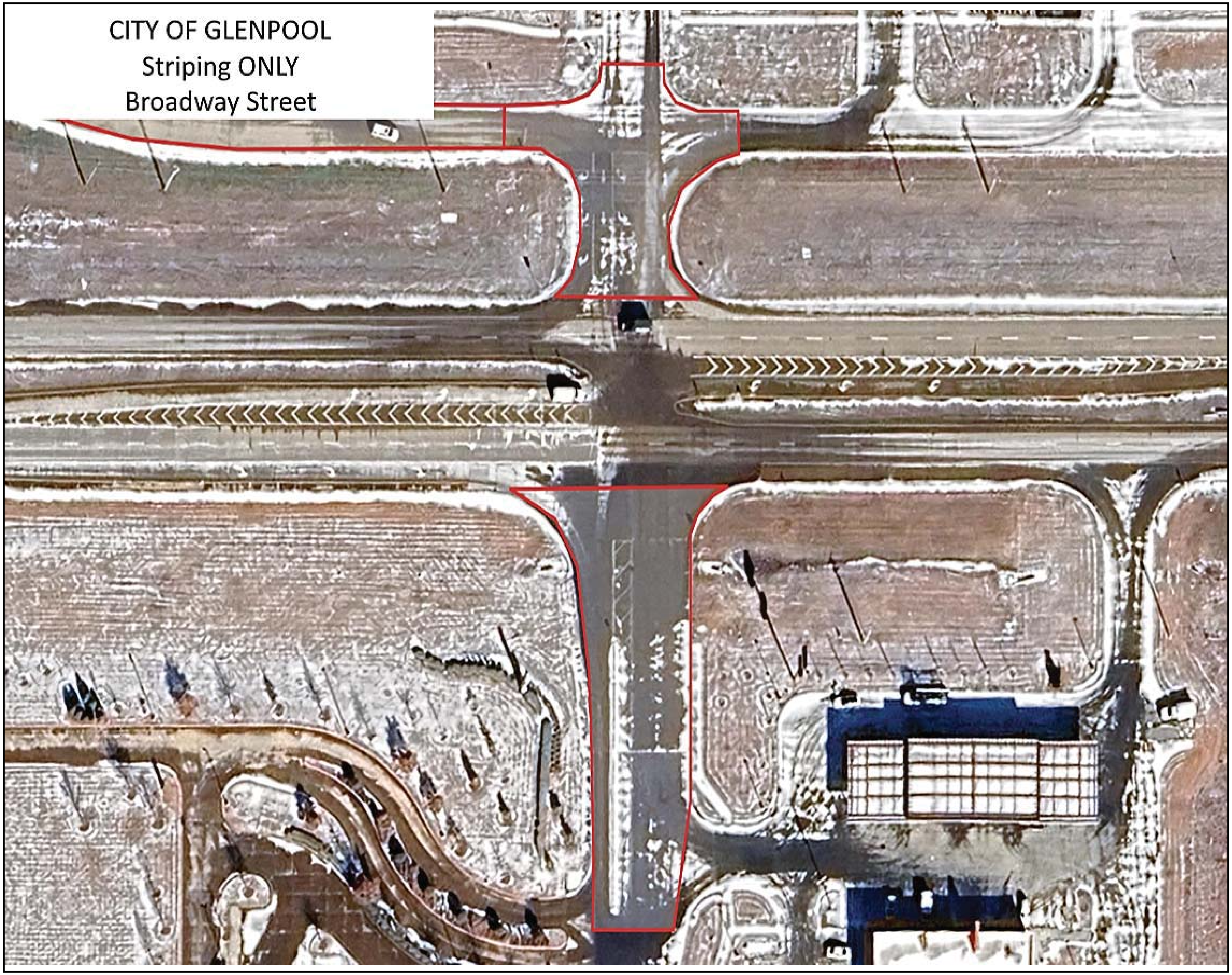
Casper St

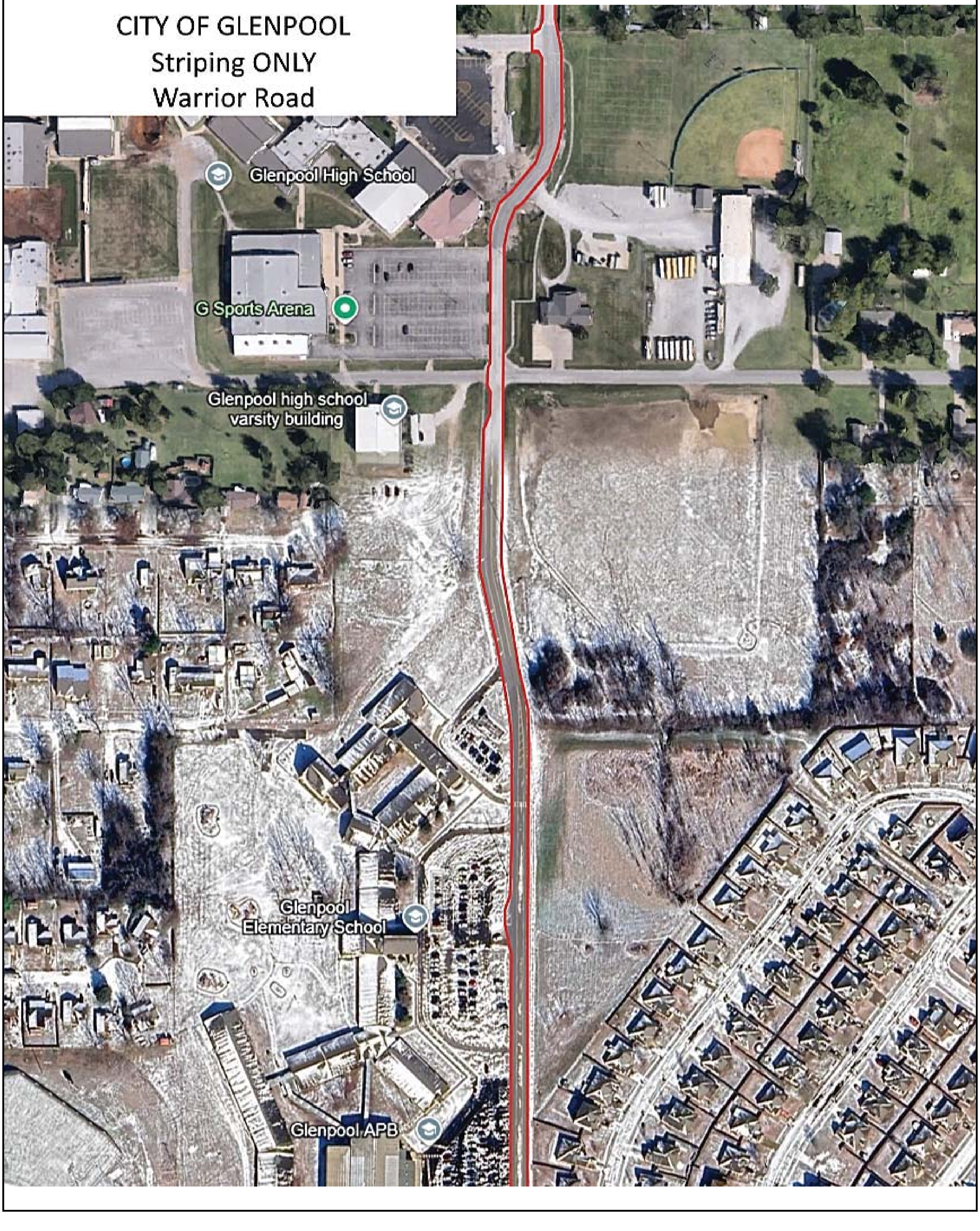

CITY OF GLENPOOL
Striping ONLY
Casper St


CITY OF GLENPOOL
Striping ONLY
Casper St

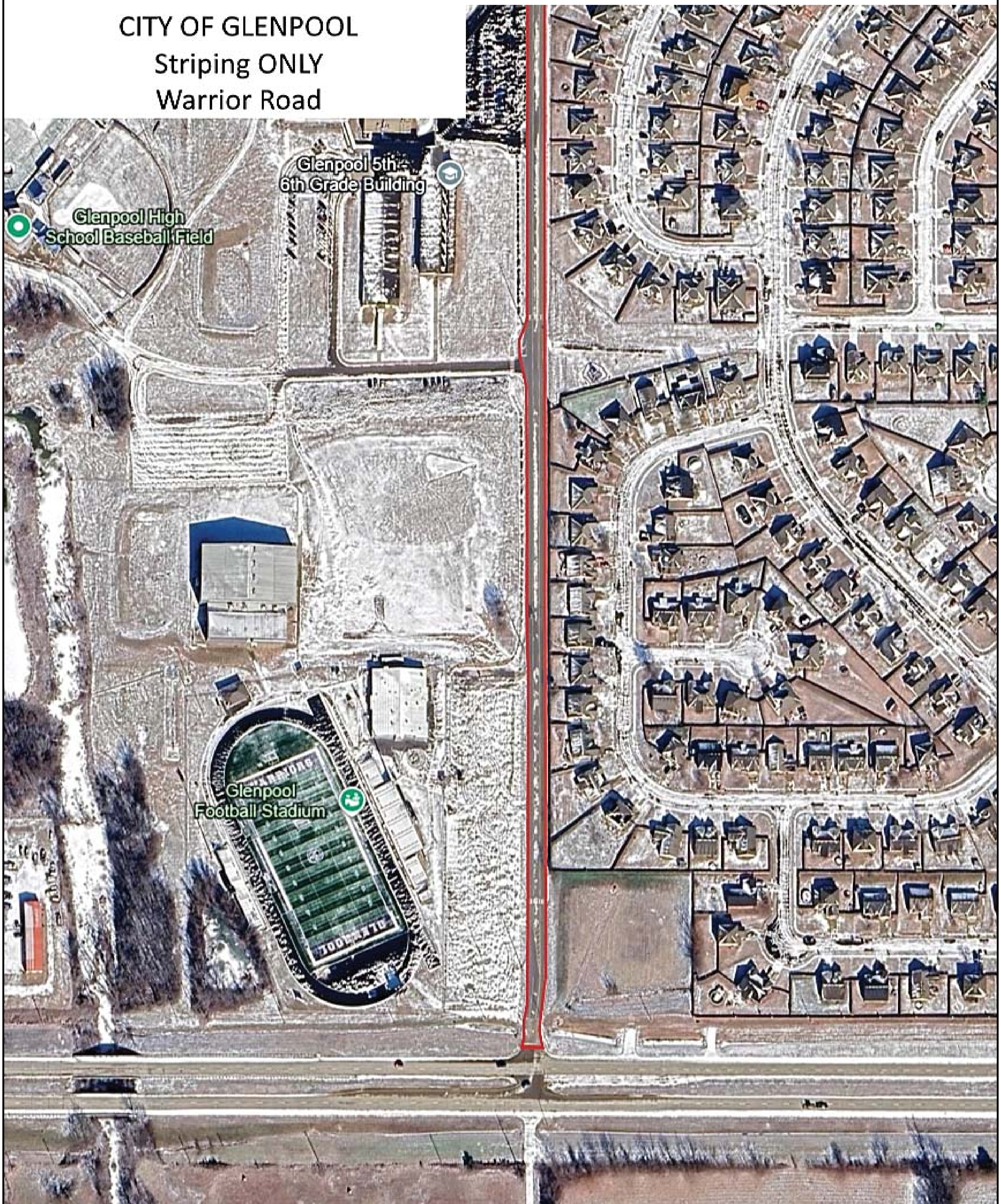

CITY OF GLENPOOL
Striping ONLY
Broadway Street

CITY OF GLENPOOL
Striping ONLY
Warrior Road

CITY OF GLENPOOL
Striping ONLY
Warrior Road



CITY OF GLENPOOL
Striping ONLY
Warrior Road



City Of Glenpool
Creating Opportunity

To: Honorable Mayor and City Council

From: Joshua Brannon, Finance Director

Date: August 18, 2025

Re: Assignment of Contingent Sales Tax Rebate Agreement from Doc's Food Stores to Harp's Food Stores

Background:
On October 12, 2020, Doc's Food Stores, Inc. (dba Country Mart) and the City of Glenpool entered into a Contingent Sales Tax Rebate Agreement, whereby Country Mart proposed to invest a minimum of $1,000,000 in updating and remodeling its Glenpool store, and whereby, a portion of additional sales tax above an identified baseline threshold would be paid to Country Mart as an incentive to undertake and complete the project. Under the terms of the agreement, the Sales Tax Rebate payments will be made until the sooner of 1) a maximum aggregate rebate of $600,000 has been reimbursed or 2) ten years from the commencement date of the agreement. Through three completed fiscal years since the commencement date, a total of $29,968.43 has been paid under the agreement.

Effective August 15, 2025, Harp's Food Stores, Inc. entered into an agreement to purchase Doc's Food Stores, Inc. The proposed Assignment and Assumption Agreement would assign the rights and obligations of the October 12, 2020 agreement of Doc's Food Stores, Inc. to Harp's Food Stores, Inc., consistent with the terms of that agreement.

Staff Recommendation
Staff recommends approval of the Assignment and Assumption of Contingent Sales Tax Rebate Agreement and Consent Agreement

Attachments:
Sales Tax Rebate Agreement – Doc's Food Stores, Inc.
Assignment and Assumption of Contingent Sales Tax Rebate Agreement and Consent Agreement

12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641
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CONTINGENT SALES TAX REBATE AGREEMENT

THIS CONTINGENT SALES TAX REBATE AGREEMENT (the "**Agreement**") made and entered into as of the last date executed by either party (the "**Effective Date**"), by and between the **City of Glenpool**, an Oklahoma municipal corporation (the "**City**") and **Doc's Food Stores, Inc.**, an Oklahoma domestic corporation, d/b/a **Glenpool Country Mart** ("**Country Mart**").

WHEREAS, Country Mart proposes to invest a minimum of One Million Dollars ($1,000,000.00) in updating and remodeling its currently operating grocery store facility, including associated real property conveyance and transactional costs, located at 14189 S. Elm Street, Glenpool, Oklahoma 74033 (such updating, remodeling, and conveyance/transactional costs the "**Project**" and such currently operating grocery store facility, the "**Business**"); and

WHEREAS, Country Mart expects that, upon completion of the Project, the sales of the Business will increase between twenty percent (20%) and thirty percent (30%); and

WHEREAS, the City desires to incentivize Country Mart to undertake and complete the Project in order that the City may obtain the benefits of additional sales tax and utility revenues, as well as related permitting fees, for enhancement and to promote the general welfare of the City, by promising to Country Mart the consideration of allocating to Country Mart a designated portion of **Enhanced Sales Tax Payments** (as defined in Section 3.D.i. of this Agreement) made by the Business only upon completion of the Project and only when such Enhanced Sales Tax Payments are actually remitted to the City by the Oklahoma Tax Commission upon receipt from the Business (such allocated portion of Enhanced Sales Tax Payments being the "**Sales Tax Rebate**"), subject to conditions in this Agreement.

THEREFORE, the City and Country Mart, in consideration of the foregoing and as further set forth in this Agreement, hereby agree as follows:

1. PURPOSE AND CONSIDERATION

The City's purpose in entering into this Agreement is that the City may facilitate and encourage economic development within the City by incentivizing Country Mart to complete the Project and expand its business.

Consideration to the City is that, upon completion of the Project, the Business will provide Enhanced Sales Tax Payments for the benefit of the City that exceed retail sales taxes currently generated by the Business and will also exceed the amount of the proposed Sales Tax Rebate. The expanded Business is also expected to generate utility revenues and payment to the City of all requisite fees for building and related permits.

Consideration to Country Mart is payment to Country Mart by the City of the Sales Tax Rebate as provided, and under the terms and conditions provided, in Section 3 of this Agreement.

2. SCOPE OF BENEFIT CONFERRED

The Project will, in its entirety, be undertaken and completed at the sole cost and risk of Country Mart and completely funded with no direct assistance from the City. All required permitting fees have been or shall be paid as accrued. Subject to all applicable requirements of the Oklahoma Constitution and applicable State statutes, and solely for the purpose of obtaining for the City the foregoing benefits, the City will provide to Country Mart the Sales Tax Rebate based on Enhanced Sales Tax Payments actually generated, collected and remitted by the Business over and above the sales tax revenues generated by the Business prior to undertaking and completing the Project in an amount stated, agreed to by the parties and defined in Section 3.D. of this Agreement as the "**Baseline Threshold**", net of any discounts or deductions, derived from the Business in amounts and subject to conditions set forth in Section 4 of this Agreement.

3. REIMBURSEMENT OF ALLOCATED PORTION OF ENHANCED SALES TAX PAYMENTS ACTUALLY PAID TO THE CITY ("**SALES TAX REBATE**")

Payment to Country Mart by the City in the form of the Sales Tax Rebate consisting of an allocated portion of the Enhanced Sales Tax Payments derived from completion of the Project and remitted to the City shall occur as follows:

A. The sole source of funds for the Sales Tax Rebate to Country Mart will be derived from Enhanced Sales Tax Payments actually received by the City, through its contract with the Oklahoma Tax Commission, as generated by taxable retail sales of the Business during the course of a Municipal Fiscal Year as defined in Section 3.C. of this Agreement.

B. The City shall not be liable for any errors or delays in payment of the Sales Tax Rebate caused by corresponding errors or delays in sales tax revenue received from the Oklahoma Tax Commission.

C. The Sales Tax Rebate to Country Mart will commence when:

i. All remodeling and/or improvements associated with site plans to be submitted to the City by Country Mart are completed; as evidenced by:
   1. Approval by the City Building Official and/or Fire Marshall on the Final Inspection for the improvements; and
   2. Issuance by the City of a certificate of completion on the building and site improvements contemplated under the submitted plans; and
   3. Certification in writing by Country Mart that one million dollars in improvements, agreed to as part of this Agreement, has been completed; and

ii. The beginning of the next Municipal Fiscal Year following completion of the items above. Municipal Fiscal Year shall mean the twelve-month period of July 1 through June 30.

(satisfaction of items C.i. and C.ii. being the "**Commencement Date**")

D. The City will allocate to Country Mart the Sales Tax Rebate calculated as follows:

i. "**Enhanced Sales Tax Payments**" for any Municipal Fiscal Year shall mean retail sales taxes paid by the Business to the City during such Municipal Fiscal Year in excess of Two Hundred Twenty-Six Thousand, Six Hundred Seventy-One Dollars ($226,671.00) (the "**Baseline Threshold**").

ii. When aggregate sales tax payments made to the City by the Business reach the Baseline Threshold, sales taxes collected in excess of such Baseline Threshold (the Enhanced Sales Tax Payments) shall be subject to the Sales Tax Rebate.

iii. Aggregate sales tax payments due Glenpool on retail sales of the Business as of the date of this Agreement is five and one-tenth percent (5.1%) of all retail sales. That is, 5.1% of taxable retail sales equals one hundred percent (100%) of sales tax payments collected. Three per cent (3%) of such retail sales is "unrestricted" sales tax.

iv. The Sales Tax Rebate shall be equivalent to one-third (1/3) of the total three percent (3%) unrestricted sales tax collected and paid on retail sales by the Business in excess of the Baseline Threshold (the "**Enhanced Sales Tax Payments**"). That is, an amount equivalent to one percent (1%) of all taxable sales derived from the Business and delivered and reported to the City by the Oklahoma Tax Commission, net of any discounts or deductions available to the Business, after the Baseline Threshold of sales tax payments has been reached, shall constitute the Sales Tax Rebate payment.

v. Such Sales Tax Rebate payments will be made to Country Mart only until the sooner of: a maximum aggregate Sales Tax Rebate of Six Hundred Thousand Dollars ($600,000.00) has been reimbursed; or this Agreement has been in effect for ten (10) years from the Commencement Date. The City, in its sole and absolute discretion, may elect to reimburse Country Mart more one-third (1/3) of the three percent (3%) unrestricted sales tax paid to the City (*i.e.*, more than one per cent (1%) of taxable retail sales) for any Municipal Fiscal Year in order to accelerate the payment obligation. In no case shall the total of Sales Tax Rebate payments exceed $600,000.00.

4. LIMITATIONS

The parties acknowledge that, under applicable Oklahoma law, the City may not obligate itself to appropriate or otherwise allocate any existing or future tax or other monies to the City for the purpose of making the reimbursements contemplated by this Agreement in any future fiscal year but only on a current fiscal year basis. Notwithstanding this limitation, the parties further acknowledge that the City has represented its willingness to, and has expressed a good faith, reasonable expectation that it will, take all such actions as may reasonably be necessary to accommodate and facilitate its performance under this Agreement.

5. AUTHORITY TO ENTER INTO AGREEMENT; REPRESENTATIONS

The parties represent each to the other, by execution of this Agreement by the undersigned representatives identified below, that they have, through their authoritative boards or by such other actions as may lawfully be required, been authorized to enter into this Agreement; that the undersigned representatives have been duly authorized to execute this Agreement on behalf of each respective party; and that such authority has been granted on the basis of full and frank disclosure of all negotiations by and between the parties.

6. DISPUTE RESOLUTION

The parties hereto understand, agree and covenant each with the other, that in the event of any dispute or disagreement which the parties cannot mutually resolve by discussion and settlement, each party waives its right to trial by court or trial by jury and consents to resolve the dispute through arbitration under the guidelines of the American Arbitration Act. Should such disagreement or dispute arise, and if not settled within 60 days from the date of inception, either party shall have 30 days to advise the other of its intention to present the matter to binding arbitration. If, at the end of those 30 days, the matter remains unresolved, then either party will have 30 days thereafter to request binding arbitration with the American Arbitration Association.

7. COMPLIANCE WITH APPLICABLE LAWS; GOVERNING LAW

The parties to this Agreement agree that the Constitution and laws of the State of Oklahoma, and any applicable municipal ordinances of the City, shall govern the validity, construction, interpretation, and effect of this Agreement. In the event of conflict between the Constitution or any law of the State and any ordinance of the City, the Constitution or law of the State shall be applied.

8. CONTINGENCIES

A. City and Country Mart shall be released from all respective obligations to each other otherwise imposed by this Agreement, and the Agreement shall be terminated and rendered null and void without liability to either party and the City shall not be liable for the Sales Tax Rebate or any other obligation to Country Mart if Country Mart does not for any reason complete the Project with an investment of at least One Million Dollars ($1,000,000.00).

B. The City shall be in default of this Agreement if the City fails to make payment of the Sales Tax Rebate reimbursements due hereunder to Country Mart in accordance with the schedule and amounts provided by this Agreement, except as limited by Sections 4. and 8.A. of this Agreement. If default by the City occurs, Country Mart may issue written notice to the City advising the City that it has thirty (30) days to cure such default. If the City fails to cure such default within thirty (30) days from the date it receives the foregoing notice from Country Mart, then Country Mart may proceed against the City to collect all amounts due Country Mart subject to the limitations of this Agreement.

9. FORCE MAJEURE

The time frames for performance of either party hereunder shall be extended if such performance is delayed due to a catastrophe, riot, war, governmental order or regulation, strike, act of God or other similar contingency beyond the reasonable control of such party or its agents or contractors, except to the extent that such party fails to exercise reasonable measures to mitigate such delay.

10. ASSIGNMENT OF AGREEMENT

No assignment of this Agreement, nor of any right accruing under this Agreement, shall be made in whole or in part by Country Mart, other than to an entity controlling or controlled by Doc's Food Stores, Inc., without the express written consent of the City, not to be unreasonably withheld.

11. BINDING EFFECT

Except as otherwise provided by Sections 4. and 8.A., the provisions, covenants, terms and conditions in this Agreement apply to bind the parties, their legal heirs, representatives, successors and assigns.

12. AMENDMENT OF THE AGREEMENT

No modification or amendment of this Agreement shall be effective unless it is in writing, approved by duly authorized representatives of both parties, and signed by duly authorized representatives of the City and Country Mart. A signed original of such modification or amendment shall be fastened to the original Agreement and shall be deemed incorporated herein by reference, with signed copies retained by the parties.

13. ENTIRE AGREEMENT; MERGER CLAUSE: PREVIOUS AGREEMENTS SUPERCEDED

This Agreement constitutes the final and complete agreement and understanding among the parties. All prior and contemporaneous agreements and understandings, whether oral or written, are to be without effect in the construction of any provision or term of this Agreement.

14. NOTICE

A letter or other postal communication properly addressed and sent by first class mail, certified mail, or registered mail, to either party at the address provided below (or other address provided by either party subsequently to execution of this Agreement) shall constitute sufficient notice whenever written notice is required for any purpose of this

Agreement. Other forms of notice, such as email or fax, are acceptable but shall be effective to meet a notice requirement only if receipt is acknowledged by the receiving party. Notice is deemed to have been given as required when actually received or five days after verified delivery, whichever is earlier.

Address for notices to City:	Address for notice to Country Mart:
City of Glenpool David Tillotson, City Manager 12205 S. Yukon Avenue Glenpool, OK 74033	Doc's Food Stores, Inc. d/b/a Glenpool Country Mart Steve Davis, Chief Financial Officer 15028 S. Memorial Drive Bixby, Oklahoma 74008

15. CONFIDENTIALITY REQUIREMENTS

Country Mart and the City acknowledge that, during the term of this Agreement, either party may or will have access to and receive information, records, files, data, or other materials of any description without limitation (individually or collectively, "**Confidential Information**") relating to business of the other party or that the other party considers and treats as confidential or proprietary in nature. Each party therefore agrees that it will not directly or indirectly disclose any such Confidential Information owned by or in the possession or control of the other to any unauthorized person or use any such Confidential Information for any unauthorized purpose.

16. RECORDS AND AUDITS

Country Mart acknowledges that the City may be subject to audit of its records pertaining to the transactions contemplated by this Agreement by State or federal governmental authority. Country Mart agrees to cooperate on a reasonable basis with respect to verifying payments or reimbursements made by the City to Country Mart in accordance with this Agreement.

IN WITNESS WHEREOF, the parties, by the undersigned duly authorized representatives, hereto affix their signatures and seals as of the dates indicated, the last such date being the Effective Date of this Agreement.

CITY OF GLENPOOL, An Oklahoma municipal corporation	**DATE EXECUTED**
By: Timothy Lee Fox Timothy Lee Fox, Mayor	10/5/2020

Attest:

By: *Wendy Knight* 10/5/20 [SEAL]
City Clerk, Wendy Knight

Approved as to form:

By: *[signature]* 10/5/20
City Attorney, Lowell L. Peterson

DOC'S FOOD STORES, INC., **DATE EXECUTED**
A domestic Oklahoma corporation

By: *[signature]* 10/12/2020

Name: JAMES R BROWN

Title: PRES / CEO

ASSIGNMENT AND ASSUMPTION OF CONTINGENT SALES TAX REBATE AGREEMENT AND CONSENT AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION OF CONTINGENT SALES TAX REBATE AGREEMENT AND CONSENT AGREEMENT (this "**Assignment and Consent**") is made and entered into effective this 15th day of August**,** 2025 (the "**Effective Date**") by and among **DOC'S FOOD STORES, INC. DBA GLENPOOL COUNTRY MART**, an Oklahoma corporation ("**Assignor**"), **HARP'S FOOD STORES, INC.**, an Arkansas corporation ("**Assignee**") and **THE CITY OF GLENPOOL, OKLAHOMA**, an Oklahoma municipal corporation (the "**City**").

RECITALS

The following Recitals are material terms of this Assignment and Consent.

WHEREAS, that certain Contingent Sales Tax Rebate Agreement dated as of October 12, 2020 (the "**Agreement**") was entered into by and between Assignor and the City for the updating and remodeling, including real property conveyance and transactional costs, of an operating grocery store facility located at 14189 S. Elm Street, Glenpool, Oklahoma (the "**Property**");

WHEREAS, capitalized terms used but not defined herein shall have the meanings ascribed to them in the Agreement;

WHEREAS, Assignor desires to assign Assignor's rights and obligations under the Agreement to Assignee and Assignee desires to accept the assignment of Assignor's rights and obligations under the Agreement;

WHEREAS, the Agreement may not be assigned without the prior written consent of the City, not to be unreasonably withheld; and

WHEREAS, the City has agreed to consent to the assignment of the Agreement pursuant to this Assignment and Consent and by its signatures to this Assignment and Consent has granted its written consent to the assignment of the Agreement.

NOW, THEREFORE, in consideration of the mutual promises, covenants and conditions set forth below, and other valuable consideration, the receipt and sufficiency of which are hereby expressly acknowledged, the parties acknowledge and agree as follows:

AGREEMENTS

1. **Assignment and Assumption of Agreement.** Assignor hereby transfers and assigns to Assignee all of Assignor's rights and obligations under the Agreement, including without limitation the right to receive any payments of sales tax rebates from the City as set forth therein. Assignee hereby accepts the foregoing assignment and assumes and agrees to perform all obligations of the Assignor under the Agreement arising on or after the Effective Date.

2. **Indemnification.** Assignor hereby agrees to indemnify, defend, save and hold Assignee and its directors, officers, partners, members, employees and agents harmless from and against any and all liabilities, losses, costs, damages, obligations, claims, judgments and expenses (including reasonable attorneys' fees), arising directly or indirectly out of or in connection with the duties, obligations, undertakings and liabilities of Assignor, accruing or arising under or in connection with the Agreement prior to the Effective Date. Assignee hereby agrees to indemnify, defend, save and hold Assignor and its directors, officers, partners, members, employees and agents harmless from and against any and all liabilities, losses, costs, damages, obligations, claims, judgments and expenses (including reasonable attorneys' fees), arising directly or indirectly out of or in connection with the duties, obligations, undertakings and liabilities of Assignee accruing or arising under or in connection with the Agreement after the Effective Date.

3. **Consent by the City.** The City hereby consents to the assignment of the Agreement from Assignor and the assignment of the rights and obligations of Assignor therein to Assignee effective as of the Effective Date. Notwithstanding anything stated herein or in the Agreement to the contrary, the City hereby agrees to disburse all payments of sales tax rebates to Assignee in place of Assignor from and after the Effective Date, subject to all terms and conditions set forth in the Agreement.

4. **Notices.** All notices required or permitted under the Agreement shall be given in accordance with Section 14 of the Agreement, with the following address for Assignee:

Harp's Food Stores, Inc.
Attention: J. Max Van Hoose
918 S. Gutensohn
Springdale, Arkansas 72762
Phone: (479) 757 – 0230
Email: jmax@harpsfood.com

5. **Entire Agreement.** This Assignment and Consent, together with the Agreement, constitutes the entire agreement among the parties with respect to the assignment and supersedes all prior agreements or understandings.

6. **Binding Effect.** This Assignment and Consent shall be binding upon and inure to the benefit of the successors and assigns of the respective parties hereto.

7. **Governing Law.** This Assignment and Consent shall be governed by, interpreted under, and construed and enforced in accordance with, the laws of the State of Oklahoma.

8. **Counterparts.** This Assignment and Consent may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[Signature page follows]

IN WITNESS THEREOF, the parties hereto have executed this Assignment and Consent to be effective as of the day and year first above written.

ASSIGNOR:

DOC'S FOOD STORES, INC., an Oklahoma corporation

By:____
James R. Brown, Chairman of the Board

ASSIGNEE:

HARP'S FOOD STORES, INC., an Arkansas corporation

By: ____
Name:__________________________________
Title:____

Acknowledged and Approved by:

THE CITY:

THE CITY OF GLENPOOL, OKLAHOMA, an Oklahoma municipal corporation

By:____
Name:__________________________________
Title: Mayor

Attest:

By:____
Name:____
Title: City Clerk

Approved as to form:

By:____
Name:____
Title: City Attorney