



NOTICE  
GLENPOOL CITY COUNCIL  
REGULAR MEETING

A Regular Session of the Glenpool City Council will be held at 6:00 p.m. on December 7, 2020, 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/82066748452?pwd=YTRqYjQ4Y05vQyt3Z096ZHJhVEIEZz09>

Meeting ID: 820 6674 8452

Passcode: 755483

One tap mobile

+12532158782,,82066748452#,,,,,0#,,755483# US (Tacoma)

+13462487799,,82066748452#,,,,,0#,,755483# US (Houston)

Dial by your location

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Meeting ID: 820 6674 8452

Passcode: 755483

Find your local number: <https://us02web.zoom.us/j/82066748452?pwd=YTRqYjQ4Y05vQyt3Z096ZHJhVEIEZz09>

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

- Speakers attending in **PERSON** are required to complete the Request to Speak form located on the agenda table and return to the City Clerk **PRIOR TO THE CALL TO ORDER.**
- Speakers attending via **ZOOM** are required to complete the Request to Speak form located on our website:  
<https://glenpoolonline.civicweb.net/document/19057/Request%20to%20Speak%20Form.pdf>  
and email it to the City Clerk: [Wknight@cityofglenpool.com](mailto:Wknight@cityofglenpool.com) **PRIOR TO 6:00 PM DECEMBER 7, 2020.**

**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 – Toby Youngblood, Faith Church
- D) Pledge of Allegiance – Timothy Lee Fox, Mayor

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| E) | <b>Community Development Report – Lynn Burrow, Community Development Director</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |
| 1) | <a href="#">Community Development Director's Report 12 07 20</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 4 - 9    |
| F) | <b>Treasurers Report – John Gonsalves, Finance Director</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |
| 1) | <a href="#">OCTOBER 2020 Treasurers Report</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 10 - 26  |
| G) | <b>City Manager Report – David Tillotson, City Manager</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          |
| 1) | <a href="#">CM Report.12072020</a><br><a href="#">COVID Charts.12012020</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 27 - 52  |
| H) | <b>Mayor Report – Timothy Lee Fox, Mayor</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |
| I) | <b>Council Comments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |
| J) | <b>Public Comments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |
| K) | <b>Scheduled Business</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |          |
| 1) | Discussion and possible action to approve minutes from November 2, 2020, and November 18, 2020 meetings.<br>(Wendy Knight, City Clerk)<br><a href="#">City Council Regular Meeting - 02 Nov 2020 - Minutes - Html</a><br><a href="#">Special City Council Meeting - 18 Nov 2020 - Minutes - Html</a>                                                                                                                                                                                                                                               | 53 - 64  |
| 2) | Discussion and possible action to adopt Ordinance No. 784 Extending the Term Of Ordinance No. 783, Which Added New Section 6-1c-15 Entitled “Face Covering And Social Distancing During COVID-19 Pandemic Civil Emergency”; Mandated The Use Of Face Coverings With Limited Exceptions; Provided An Expiration Date; Provided A Penalty For Non-Compliance; And Repealed All Ordinances And Resolutions In Conflict Therewith.<br>(David Tillotson, City Manager)<br><a href="#">Ordinance No. 784 Final 2</a>                                     | 65 - 71  |
| 3) | Discussion and possible action to adopt Ordinance No. 785, an Ordinance amending Ordinance No. 458, by rezoning certain property described herein from Residential Single-Family Low Density District (RS-1) to Agriculture District (AG), as recommended by the Planning Commission under application GZA-301; and repealing all Ordinances or parts of Ordinances in conflict herewith.<br>(Gerald Gilbert, Planning Director)<br><a href="#">Staff Report Ordinance No. 785 GZA-301 Trotter Properties</a><br><a href="#">Ordinance No. 785</a> | 72 - 82  |
| 4) | Discussion and possible action to accept a General Utility Easement dedication from James Tapp, covering a certain tract of land located within a part of <i>Southwest Crossroads</i> Addition.<br>(Lynn Burrow, Community Development Director)<br><a href="#">Easement Dedication Dollar Tree</a>                                                                                                                                                                                                                                                | 83 - 86  |
| 5) | Discussion of Kendalwood North Park Master Planning. No action will be taken.<br>(Lynn Burrow, Community Development Director)<br><a href="#">Kendalwood North Park Master Plan</a>                                                                                                                                                                                                                                                                                                                                                                | 87 - 98  |
| 6) | Discussion and possible action to acknowledge receipt of audited FY2018-2019 Financial Report and Operating Report and direct that the Report be placed in the permanent files.<br>(John Gonsalves, Finance Director)                                                                                                                                                                                                                                                                                                                              | 99 - 178 |



[CITY FY2018-2019 Audited Financial Report and Operating Report Final](#)

- 7) Discussion and possible action to approve 3rd quarter blanket purchase orders in the amount of \$141,008.38. 179 - 188  
(John Gonsalves, Finance Director)  
[City FY20-21 3rd QTR Blanket Po's 2](#)
- 8) Discussion and possible action to approve the sales quotes received from Trancite Logic Systems for the purchase of ScenePD diagramming software and extended maintenance plan for a total purchase price of \$7,542.00, to be funded from the US DOJ Equitable Sharing Funds account. 189 - 193  
(Jim Martin, Police Chief)  
[GPD ScenePD Diagramming Software Staff Report](#)
- 9) Discussion and possible action to receive and approve the Annual Audit of Compliance with Agreement of Settlement, Compromise and Release (“Settlement Agreement”) as required by Sec. 10 of such Settlement Agreement, dated May 15, 2015 and which settled outstanding litigation between the City and GUSA (together, “Glenpool”) and Creek County Rural Water District No. 2 (“Creek-2”). 194 - 201  
(Wendy Knight, City Clerk)  
[Staff Report FY 2019-2020 Creek II Audit](#)  
[FY 2019-2020 Creek II Audit](#)
- 10) Discussion and possible action to enter executive session for the purpose of discussing the purchase or appraisal of real property, provided that the executive session shall be limited to members of the City Council, the City Attorney and such staff and consultants as the City Council deems necessary, further provided that no landowner, real estate salesperson, broker, developer or any other person who may profit directly or indirectly by a proposed transaction concerning the real property which is under consideration may be present or participate in the executive session, unless they are operating under an existing agreement to represent the public body. ( 25 O.S. § 307(D), Open Meeting Act.)  
(David Tillotson, City Manager)
- 11) Discussion and possible action to reconvene in Regular Session.  
(Timothy Fox, Mayor)

**L) Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on December 4, 2020, by 4:00 pm.

Signed: Wendy Knight

City Clerk



## COMMUNITY DEVELOPMENT DIRECTOR'S REPORT

**To:** Honorable Mayor and Glenpool City Council  
**From:** Lynn Burrow, PE  
Community Development Director  
**Date:** December 7, 2020

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

### **I. CURRENT CITY OF GLENPOOL PUBLIC IMPROVEMENT PROJECTS**

#### **A. WARRIOR ROAD REHABILITATION PROJECT: PHASE III**

- Phase III of the overall project will be set for construction bidding in April, 2021 with construction completion due by the start of the 2021/2022 school year
- Phase III of the project will fully complete the paving rehabilitation from 146<sup>th</sup> Street on the north end to the intersection with 151<sup>st</sup> Street at the south end of the overall project.

### **II. CURRENT PRIVATE CONSTRUCTION ACTIVITY:**

#### **A. ELM POINTE II: RESIDENTIAL ADDITION**

- Currently, there are two (2) active residential building permits within this addition and an additional eighteen (18) homes that have been completed.

#### **B. BROOKOVER CORNER I & II: COMMERCIAL ADDITION**

- The Building Permit covering the Braum's Restaurant facility site and building construction is underway.
- The General Contractor on the project indicates an anticipated completion date of February 15<sup>th</sup>, 2021.

#### **C. GLEN HILLS (PHASE I): RESIDENTIAL ADDITION**

- Currently, there are a total of twenty (24) residences under construction in this addition in various stages of completion with an additional twenty five (25) homes that have been completed.

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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  
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**D. THE PINES: RESIDENTIAL ADDITION**

- Currently, there are three (3) residences under construction in this addition in various stages of completion with an additional four (4) homes that have been completed.

**E. SCISSORTAIL: RESIDENTIAL ADDITION**

- Underground private utility services and street lighting are being installed throughout Phase I of the Addition currently.
- Home building is anticipated to start in January

**F. PARK 151 ADDITION:**

- Construction of all site related improvements have been completed.
- Tenant build-out in all seven building within the development are on-going currently.

**H. DOLLAR TREE:**

- This Commercial project is located within Southwest Crossroads Addition on a parcel immediately west of the Chick-Fil-A restaurant.
- Building and site permitting is in progress currently.
- Site grading is underway currently.

**I. MAMMOTH LUXURY GARAGE CONDOMINIUMS:**

- This project is located at the northeast corner of 166<sup>th</sup> Street and Broadway Avenue and is a part Lot 1, Block 2, South 75 Business Park: Phase III..
- Site grading is underway currently.

**III. PLANNING DEPARTMENT ACTIVITIES:**

**A. ANNEXATION AND ZONING APPLICATIONS**

**TROTTER PROPERTIES: (GAZ 301)**

- This application covers a 4.36 acre parcel comprised of two (2) contiguous properties located at 2510 and 2588 West 126<sup>th</sup> Street South. The proposed Zone Amendment will change the existing zoning from RS-1 (Single-Family Low Density) to AG (Agricultural).
- The Planning Commission recommended approval of GAZ 300 November 9<sup>th</sup>.
- GAZ 300 is scheduled for City Council review December 7<sup>th</sup>.

**B. SUBDIVISION PLATS, PLANNED UNIT DEVELOPMENS, AND SPECIFIC USE PERMIT APPLICATIONS**

**REDBUD GLEN ADDITION (PUD 30A):**

- This project covers a 25.29 acre residential subdivision located at 149<sup>th</sup> street along the west side of Elwood Avenue and is being developed under the provisions approved for PUD 30A.

- A Major PUD Amendment and revised Preliminary Subdivision Plat was approved by the City Council on August 17<sup>th</sup>. The amendment added 10 acres to the original site and increased the number of lots from 64 to 74.
- At this time, the Final Subdivision Plat has not been submitted to the City for review and final processing.

#### **SOUTH 75 BUSINESS PARK PHASE III, IV, & V: PUD 42A & 42B**

- This is an application for a 132.8 acre Planned Unit Development, generally located east of US Highway 75 extending from 161<sup>st</sup> Street South to 171<sup>st</sup> Street South.
- PUD 42A & PUD 42B were approved by the City Council on August 17<sup>th</sup>.
- Final PUD Development Plan and Preliminary Subdivision Plats were approved by the Planning Commission on October 12<sup>th</sup>, and by City the Council on October 19<sup>th</sup>.

#### **GLENPOOL RIDGE ADDITION: SENIOR LIVING APARTMENT PROJECT**

- This project involves the review and processing of a Specific Use Permit, Site Plan, and Variance Request applications for a proposed 76-unit senior living apartment project located approximately 625 feet west of US Highway 75 along the south side of West 161<sup>st</sup> Street.
- The Specific Use Permit, Site Plan, and Final Subdivision Plat was reviewed and approved by the Planning Commission on October 12<sup>th</sup> and by the City Council on October 19<sup>th</sup>.
- The Request for Variance proposed a reduction in required parking and a request to use vinyl siding for the building portion of the project. The Board of Adjustment approved the reduction in parking but denied the use of vinyl siding at the October 12<sup>th</sup> meeting.

#### **GRANDVIEW HEIGHTS NORTH: MULTI-FAMILY PROJECT**

- Specific Use Permit and Site Plan applications were received and have been processed for this 120-unit apartment project located at 12150 South Yukon Avenue.
- The Specific Use Permit and Site Plan applications were approved by the Planning Commission on October 12<sup>th</sup> and by the City Council on October 19<sup>th</sup>.
- Site improvement and building design document submittals are anticipated in January.

#### **ELWOOD CREEK ADDITION: COMMERCIAL PROJECT**

- This project is located on the north side of E. 151<sup>st</sup> Street South (Highway 67) immediately east of Park 151 Addition and contains two commercial lots.
- The Preliminary Subdivision Plat was approved by the Planning Commission on October 12<sup>th</sup>.
- The Final Subdivision Plat application has been received and is scheduled for Planning Commission review on December 14<sup>th</sup> and City Council review on January 4<sup>th</sup>.

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#### **KUM & GO: COMMERCIAL PROJECT**

- Final Subdivision Plat is scheduled for Planning Commission review and action December 14<sup>th</sup>, City Council review and action January 4<sup>th</sup>.

#### **C. SITE PLAN APPLICATIONS:**

##### **ELWOOD CREEK ADDITION:**

- This Site Plan application covers a project containing 24,000 sq. ft. of office space and 36,000 sq. ft. of warehousing located on the north side of E. 151<sup>st</sup> Street South immediately east of Park 151.
- A second TAC review of the project was held on Oct 30<sup>th</sup>.

##### **DOLLAR TREE RETAIL OUTLET: SOUTHWEST CROSSROADS**

- This Site Plan application covers the construction of a 9,000 sq. ft. commercial retail building located on a one-acre site within the Southwest Crossroads Shopping Center west of Chick-fil-A
- A TAC review was held Sept 25<sup>th</sup>.
- The Site Plan application was approved by Staff and site grading has commenced.

##### **TRACTOR SUPPLY: COMMERCIAL OUTLET**

- This application covers the addition of a 7,214 square foot greenhouse type structure to the existing Tractor Supply Company located at 140 West 161<sup>st</sup> Street.
- A TAC review was held November 30<sup>th</sup>.

#### **D. LOT SPLIT APPLICATIONS:**

##### **BROOKOVER CORNER II ADDITION: (GLS-253):**

- The site is located on the west side of South Broadway Street, north of West 151<sup>st</sup> Street within the Brookover Corner II Addition
- This application is a request to split an existing 3.72-acre tract into two parcels - a 1.50-acre tract and a 2.22-acre parcel.
- A TAC review was held November 30<sup>th</sup>.

#### **IV. CURRENT BUILDING, CONSTRUCTION INSPECTION, AND CODE ENFORCEMENT DEPARTMENT ACTIVITY: NOVEMBER, 2020**

##### **A. CURRENT COMMERCIAL AND RESIDENTIAL PROJECTS PERMITTED FOR DEVELOPMENT AND/OR BUILDING CONSTRUCTION:**

- Brookover Corner I & II: Commercial Development
- Elm Pointe: Commercial Development
- Elm Pointe II: Residential Addition
- The Pines: Residential Addition

- Glen Hills Phase I: Residential Addition
- Scissortail Phase I: Residential Addition:
- Park 151: Commercial Development
- South 75 Business Park Phase III: Commercial Development
- Dollar Tree - Southwest Crossroads: Commercial Building Project
- Beehive – MonTapp: Senior Living Project

**CURRENT RESIDENTIAL AND COMMERCIAL BUILDING PERMIT STATISTICS:**

|                                                      |           |
|------------------------------------------------------|-----------|
| New Residential Permits Issued in November, 2020     | 2         |
| New Commercial Permits Issued in November, 2020      | 0         |
| Current Active Residential Permits                   | 58        |
| Current Active Commercial Permits                    | 15        |
| 2019 Residential Permits thru November               | 36        |
| <b>2020 Residential Permits Issued Thru November</b> | <b>71</b> |
| 2019 Commercial Permits Issued Thru November         | 12        |
| 2020 Commercial Permits Issued Thru November         | 6         |

**B. CODE ENFORCEMENT DEPARTMENT: NOVEMBER, 2020**

Typical Issues Addressed by Code Enforcement Department:

Public Nuisances and Misc. Code Violations:

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

**DEPARTMENT ACTIVITY FOR THE MONTH: NOVEMBER, 2020**

| <b>ACTIVITY DESCRIPTION:</b>                         | <b>TOTALS:</b> |
|------------------------------------------------------|----------------|
| Complaints received and investigated (year-to-date)  | 956            |
| Open public nuisance cases thru November             | 13             |
|                                                      |                |
| <b>Code Enforcement Cases: November</b>              |                |
| High grass:                                          | 3              |
| Fire damaged structures:                             | -0-            |
| Illegally parked vehicles:                           | 2              |
| Nuisance abatements (contractor):                    | -0-            |
| Notices issued for residences with no water service: | -0-            |
| Tulsa County Health Department citations:            | -0-            |
| Illegally placed sign notices:                       | -0-            |
| Damage to public facilities citations:               | -0-            |
| Excessive trash & debris notices:                    | 10             |
| Dilapidated structure/property notices:              | 2              |
| Trash can/receptacle placement notices:              | 1              |
| Misc.: Building Demolition & Removal                 | -0-            |
| Elderly & Disabled Citizen Assistance                | -0-            |
| Assessment Letters Issued in November                | -0-            |
| Total Assessment Letters Issued in 2020              | 17             |

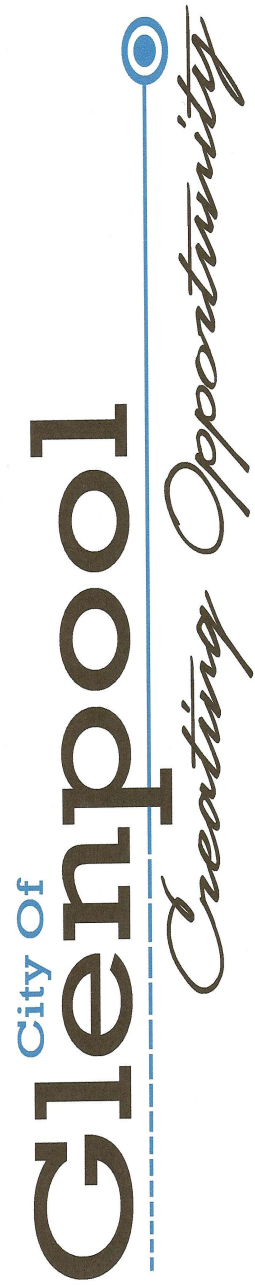
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Treasurer's Report

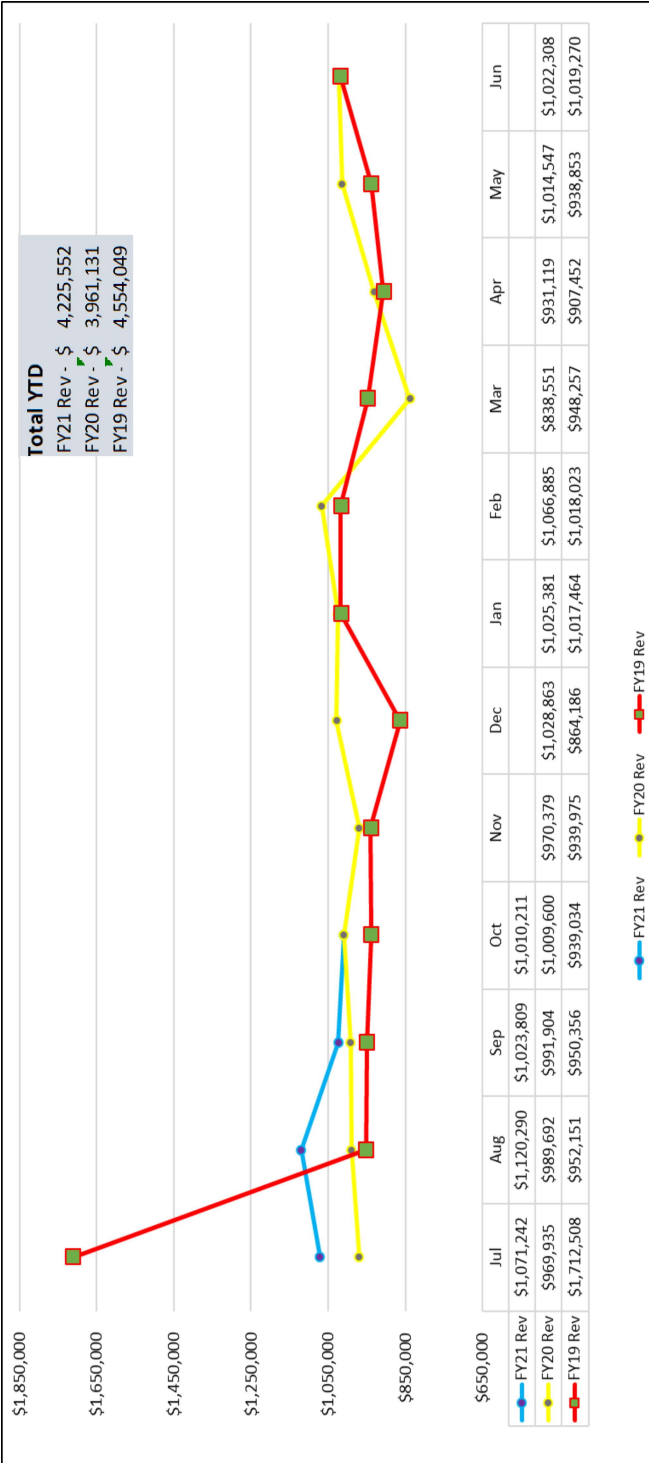
OCTOBER 31ST, 2020

|                          | REVENUES AS OF 10/31/2020 |                       |                  | EXPENDITURES AS OF 10/31/2020 |                   |                  |
|--------------------------|---------------------------|-----------------------|------------------|-------------------------------|-------------------|------------------|
|                          | FY20-21<br>BUDGET         | FY20-21<br>ACTUAL YTD | Target<br>33.33% | FY20-21<br>BUDGET             | FY20-21<br>ACTUAL | Target<br>33.33% |
| <b>FUND</b>              |                           |                       |                  |                               |                   | \$               |
| GENERAL FUND             | \$ 11,648,536             | \$ 4,253,139          | 37%              | \$ 11,648,536                 | \$ 3,825,232      | 33% \$ 427,907   |
| GUSA                     | \$ 9,238,584              | \$ 3,271,656          | 35%              | \$ 9,238,584                  | \$ 2,403,875      | 26% \$ 867,781   |
| PARKS & RECREATION       | \$ 18,800                 | \$ 7,075              | 38%              | \$ 18,800                     | \$ 14,100         | 75% \$ (7,025)   |
| HOTEL MOTEL TAX          | \$ 150,400                | \$ 59,705             | 40%              | \$ 150,400                    | \$ 20,000         | 13% \$ 39,705    |
| GIA                      | \$ 739,033                | \$ 100,832            | 14%              | \$ 739,033                    | \$ 139,352        | 19% \$ (38,520)  |
| STREETS & INFRASTRUCTURE | \$ 973,990                | \$ 225,912            | 23%              | \$ 973,990                    | \$ 590,449        | 61% \$ (364,538) |
| PUBLIC SAFETY CAPITAL    | \$ 682,708                | \$ 202,487            | 30%              | \$ 682,708                    | \$ 162,338        | 24% \$ 40,149    |
| PUBLIC SAFETY PERSONNEL  | \$ 1,362,775              | \$ 428,001            | 31%              | \$ 1,362,775                  | \$ 426,243        | 31% \$ 1,759     |
|                          |                           |                       |                  |                               |                   |                  |
| <b>TOTAL</b>             | \$ 24,814,826             | \$ 8,548,806          |                  | \$ 24,814,826                 | \$ 7,581,589      | \$ 967,217       |

▲ Summary of Revenues and Expenditures as of OCTOBER 2020.

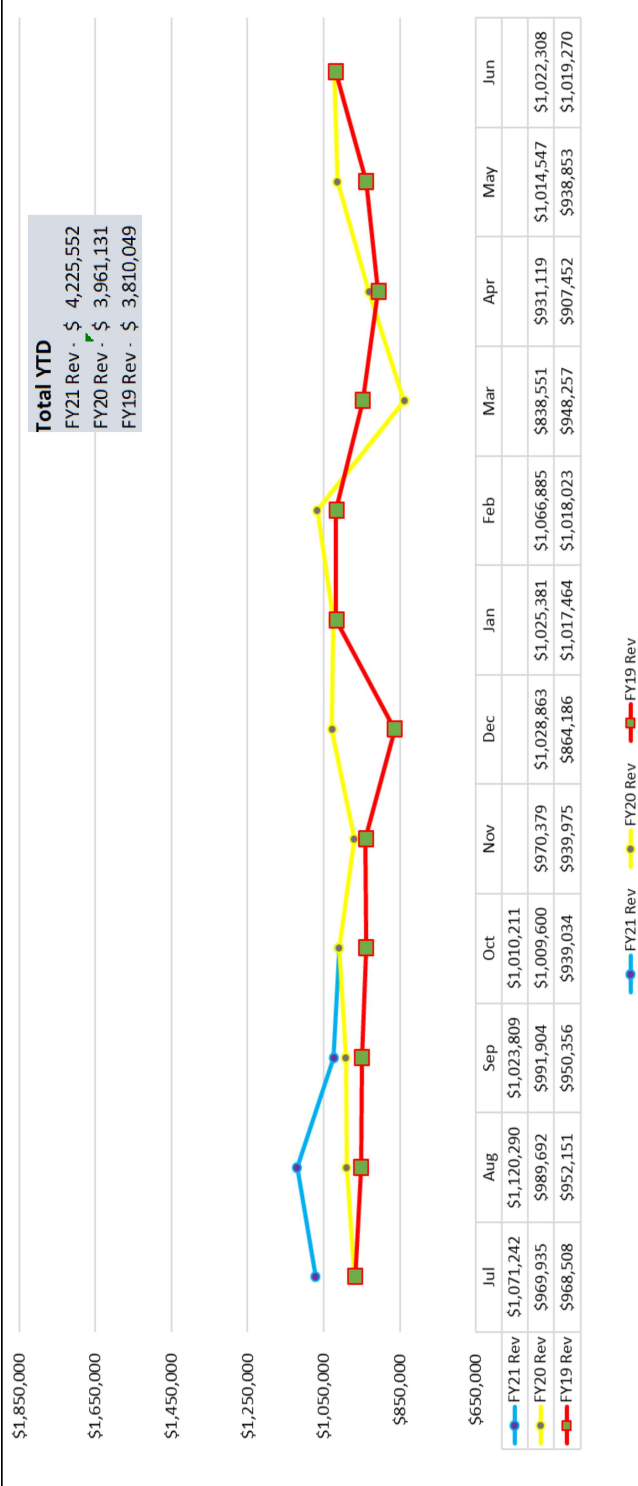
▲ Third month in Fiscal year 2020-2021 or 33.33% completed as of OCTOBER 31ST, 2020

# City of Glenpool General Fund Revenues as of OCTOBER 31ST, 2020 6.7% INCREASE COMPARED TO PREVIOUS YTD



In 2018-2019 the TCC building was sold which accounted for the significant increase in revenue for the month of July.

# City of Glenpool General Fund Revenues as of OCTOBER 31ST, 2020 6.7% INCREASE COMPARED TO PREVIOUS YTD

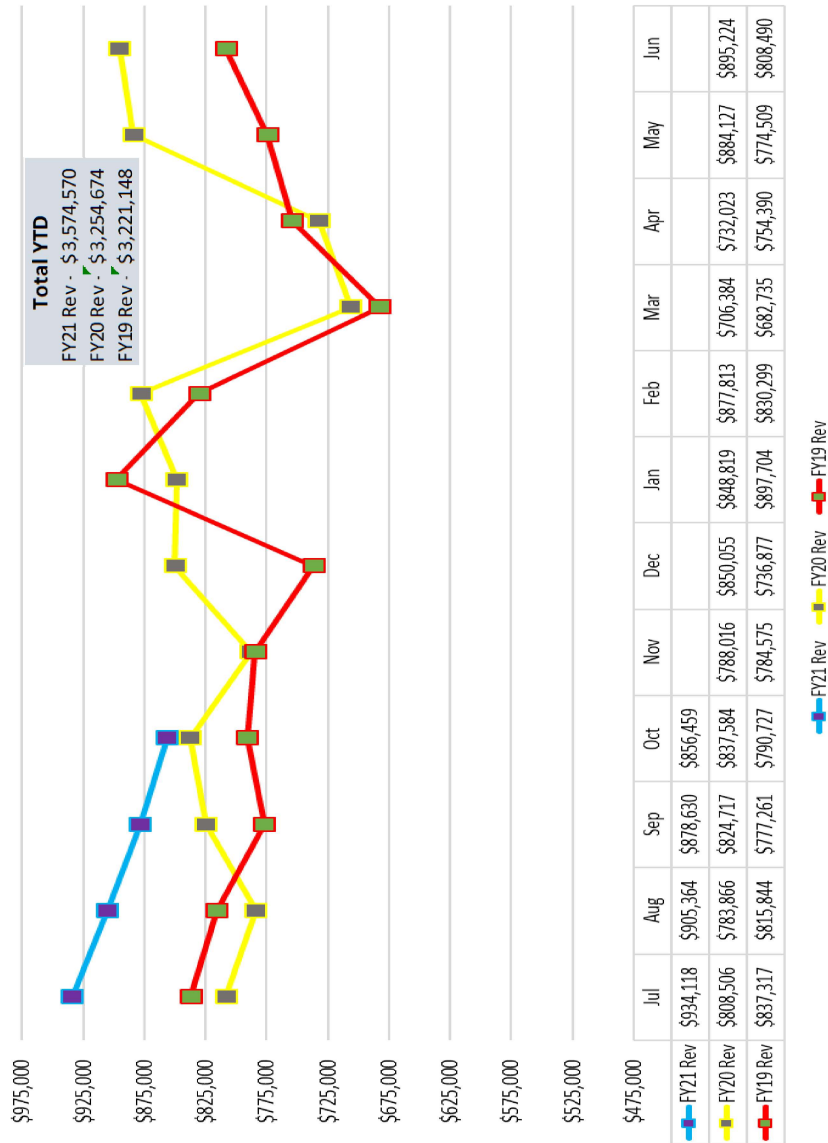


Without the  
sale of the TCC  
building in  
FY2018-2019

## City of Glenpool Sales Tax Revenues - All Funds as of OCTOBER 31ST, 2020

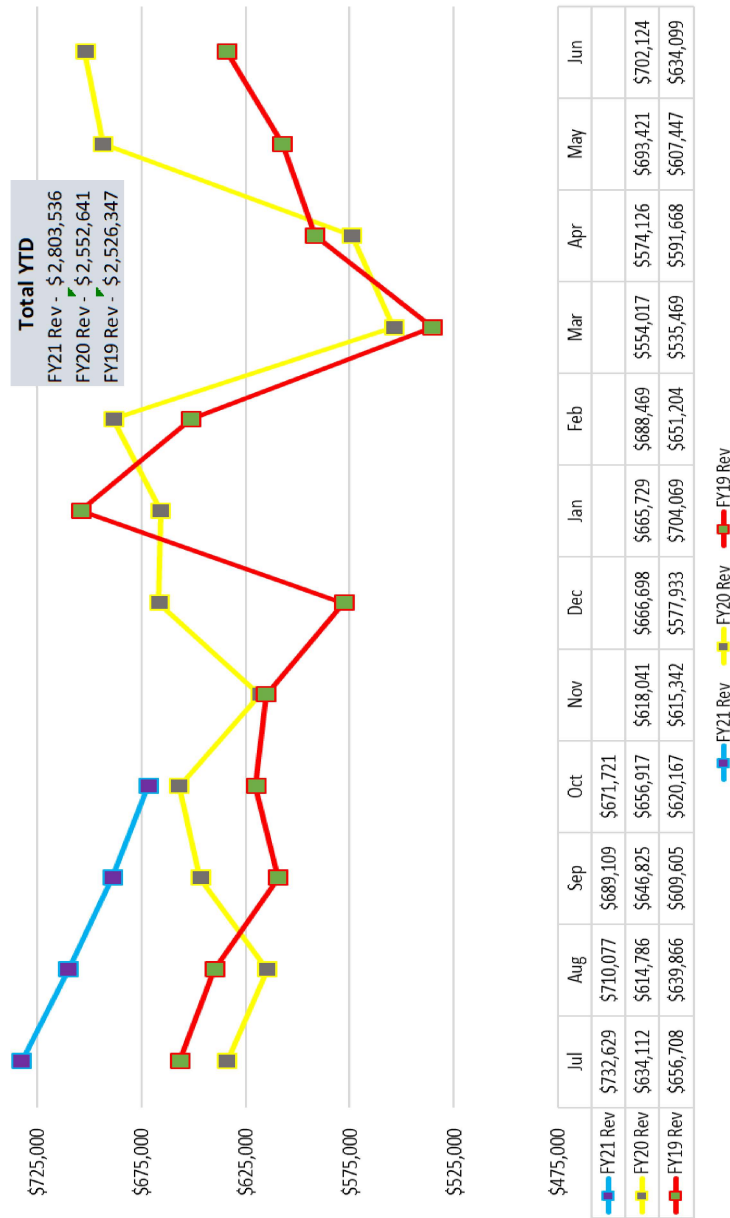
- ▲ 0.55% Sales tax for Public Safety personnel effective July 1, 2016
- ▲ 0.29% Sales tax for capital improvements/economic development effective Jan 1, 2017
- ▲ 0.26% Sales tax for Public Safety equipment effective Jan 1, 2017

9.8% INCREASE  
COMPARED TO PREVIOUS  
YTD



# City of Glenpool Sales Tax Revenues - General Fund as of OCTOBER 31ST, 2020

9.8% INCREASE  
COMPARED TO  
PREVIOUS YTD



# City of Glenpool General Fund Expenditures as of OCTOBER 31ST, 2020

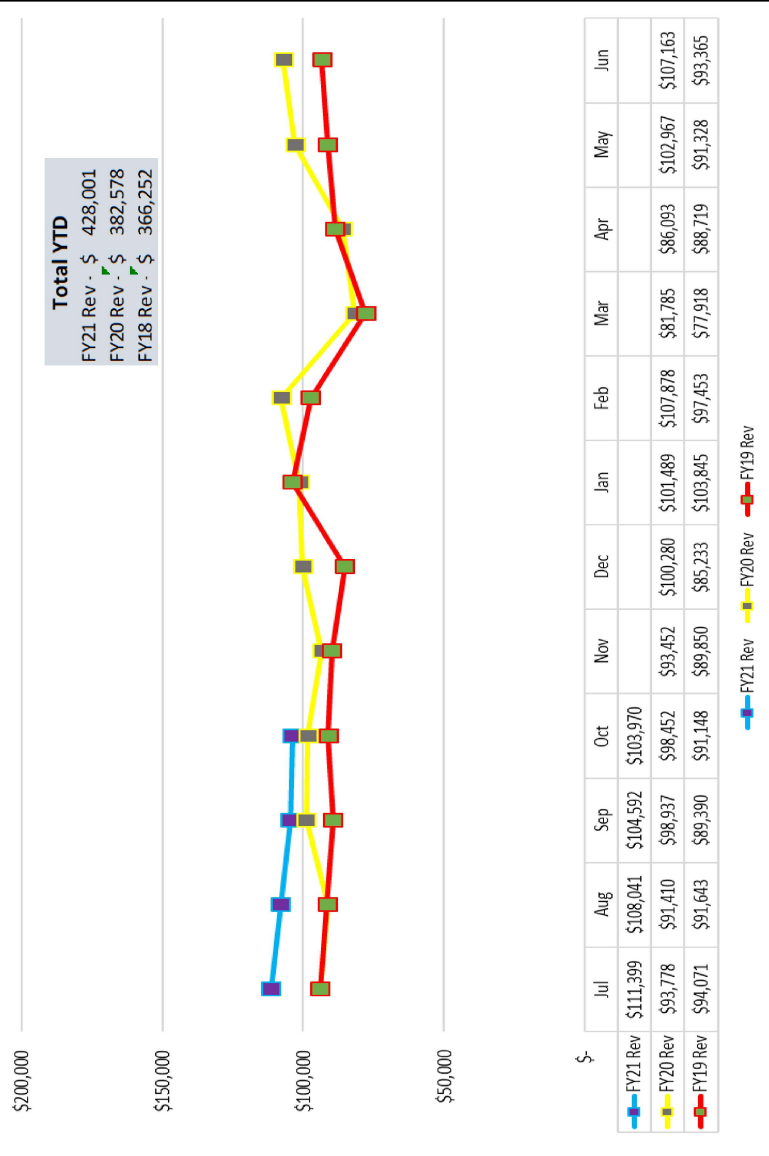
- ▲ General Government includes City Clerk, Finance, and Organizational Expenses
- ▲ Community Services includes Planning, Inspections and Code Enforcement
- ▲ Administration includes City Manager, City Assistant Manager, City Attorney and Human Resources
- ▲ Non-Departmental includes transfers to other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



# Public Safety Personnel Fund Revenues as of OCTOBER 31ST, 2020

▲ 0.55% Sales tax for Public Safety personnel effective July 1, 2016 (first collections received in August of, 2016)

▲ 12% INCREASE  
COMPARED TO PREVIOUS  
YTD







## Public Safety Personnel Fund Expenditures as of OCTOBER 31ST, 2020

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

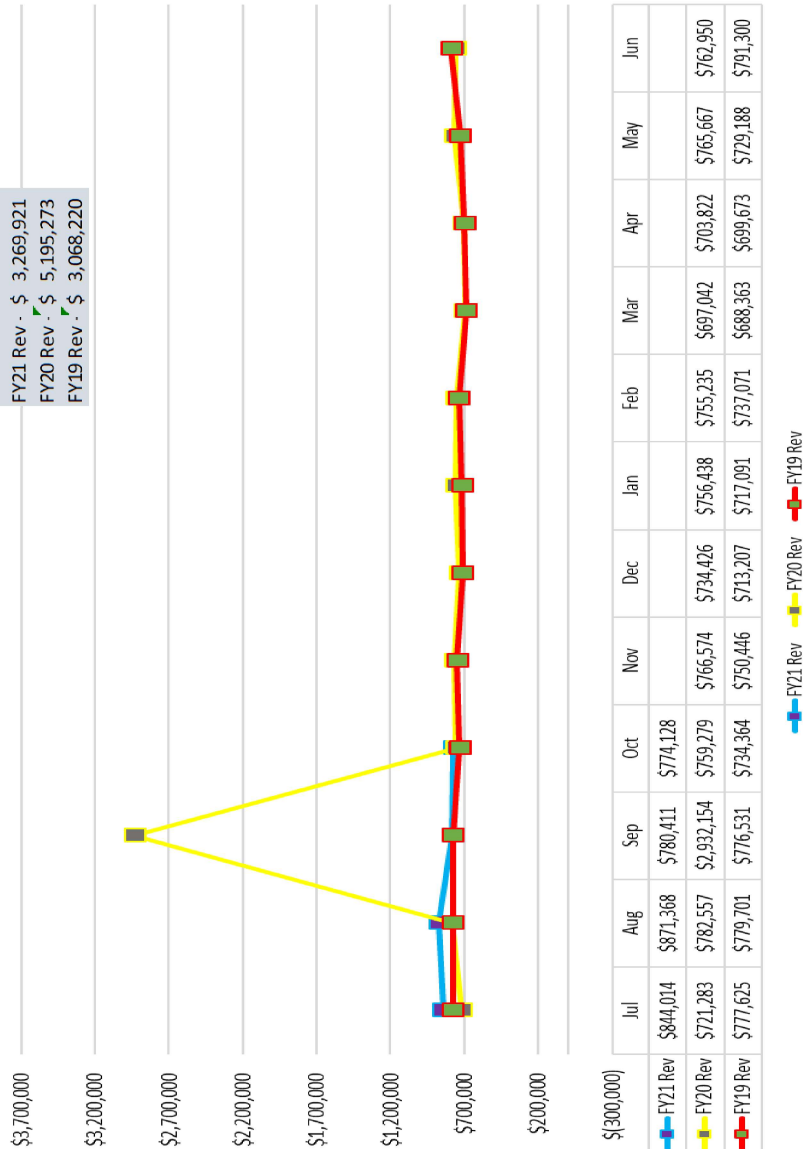
# Glenpool Utility Services Authority Revenues as of OCTOBER 31ST, 2020

37.1% DECREASE  
COMPARED TO  
PREVIOUS YTD

\* INCREASE IN SEPTEMBER IS DUE  
TO REVENUE RECEIVED FROM  
REFINANCING THE 2010A,B AND  
2011 BONDS

## Total YTD

FY21 Rev - \$ 3,269,921  
FY20 Rev - \$ 5,195,273  
FY19 Rev - \$ 3,068,220

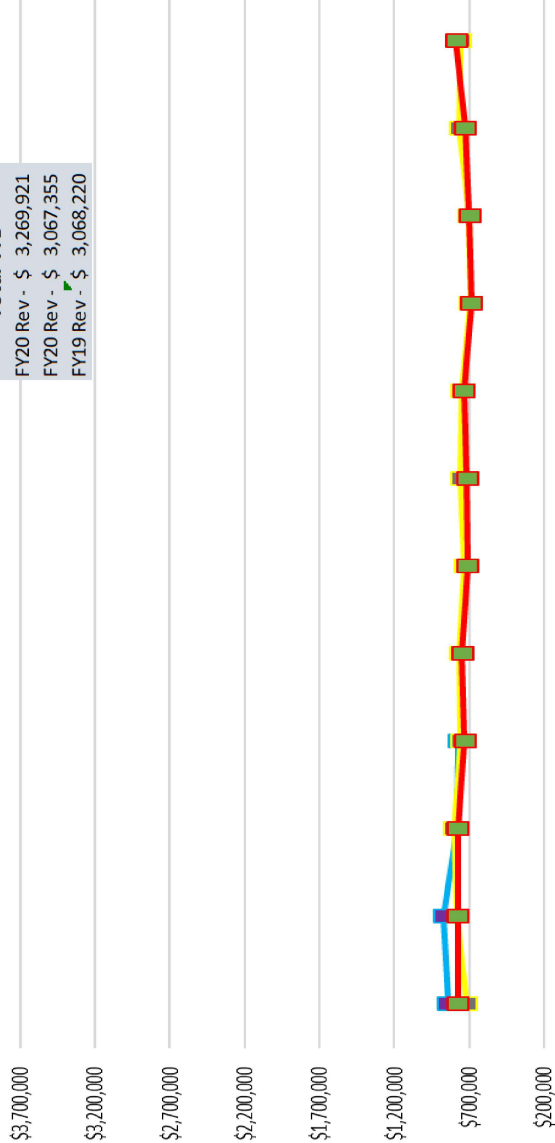


# Glenpool Utility Services Authority Revenues as of OCTOBER 31ST, 2020

6.6% INCREASE  
COMPARED TO  
PREVIOUS YTD

\*WITHOUT THE REVENUE RECEIVED  
FROM REFINANCING THE 2010A,B  
AND 2011 BONDS

| Total YTD  |              |
|------------|--------------|
| FY20 Rev - | \$ 3,269,921 |
| FY20 Rev - | \$ 3,067,355 |
| FY19 Rev - | \$ 3,068,220 |



|          | Jul       | Aug       | Sep       | Oct       | Nov       | Dec       | Jan       | Feb       | Mar       | Apr       | May       | Jun       |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| FY21 Rev | \$844,014 | \$871,368 | \$780,411 | \$774,128 |           |           |           |           |           |           |           |           |
| FY20 Rev | \$721,283 | \$782,557 | \$804,236 | \$759,279 | \$766,574 | \$734,426 | \$756,438 | \$755,235 | \$697,042 | \$703,822 | \$765,667 | \$762,950 |
| FY19 Rev | \$771,625 | \$779,701 | \$776,531 | \$734,364 | \$750,446 | \$713,207 | \$717,091 | \$737,071 | \$688,363 | \$699,673 | \$729,188 | \$791,300 |

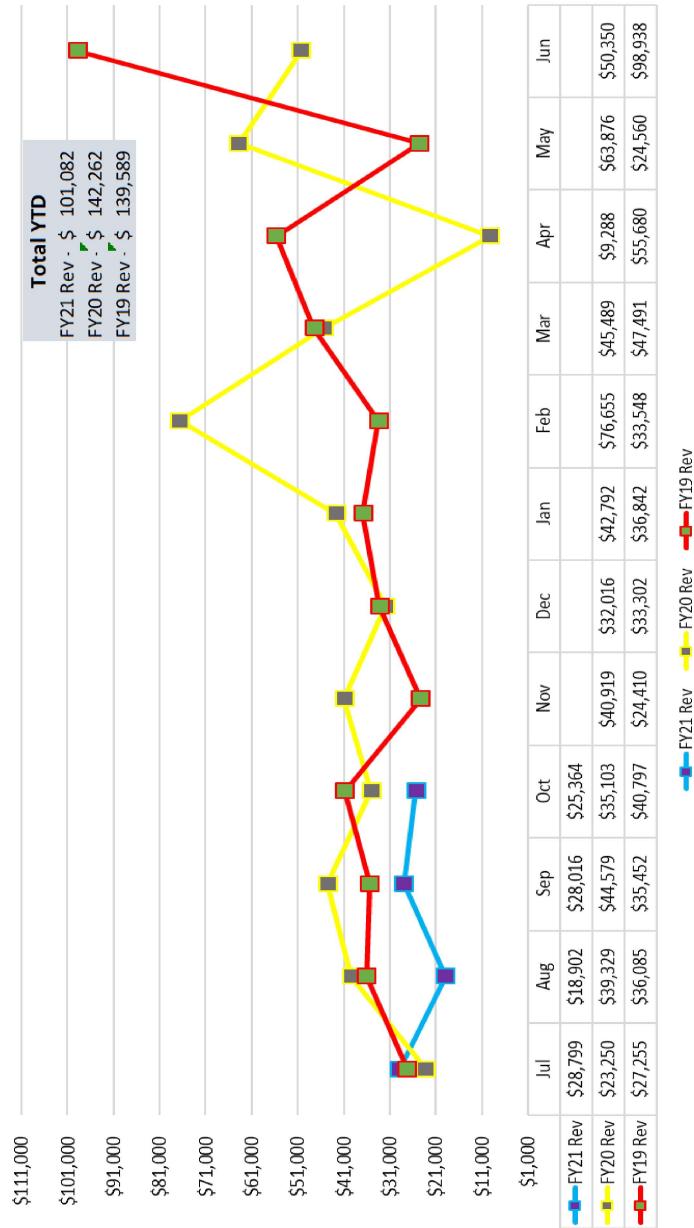
FY21 Rev FY20 Rev FY19 Rev

# Glenpool Utility Services Authority Expenses as of OCTOBER 31ST, 2020

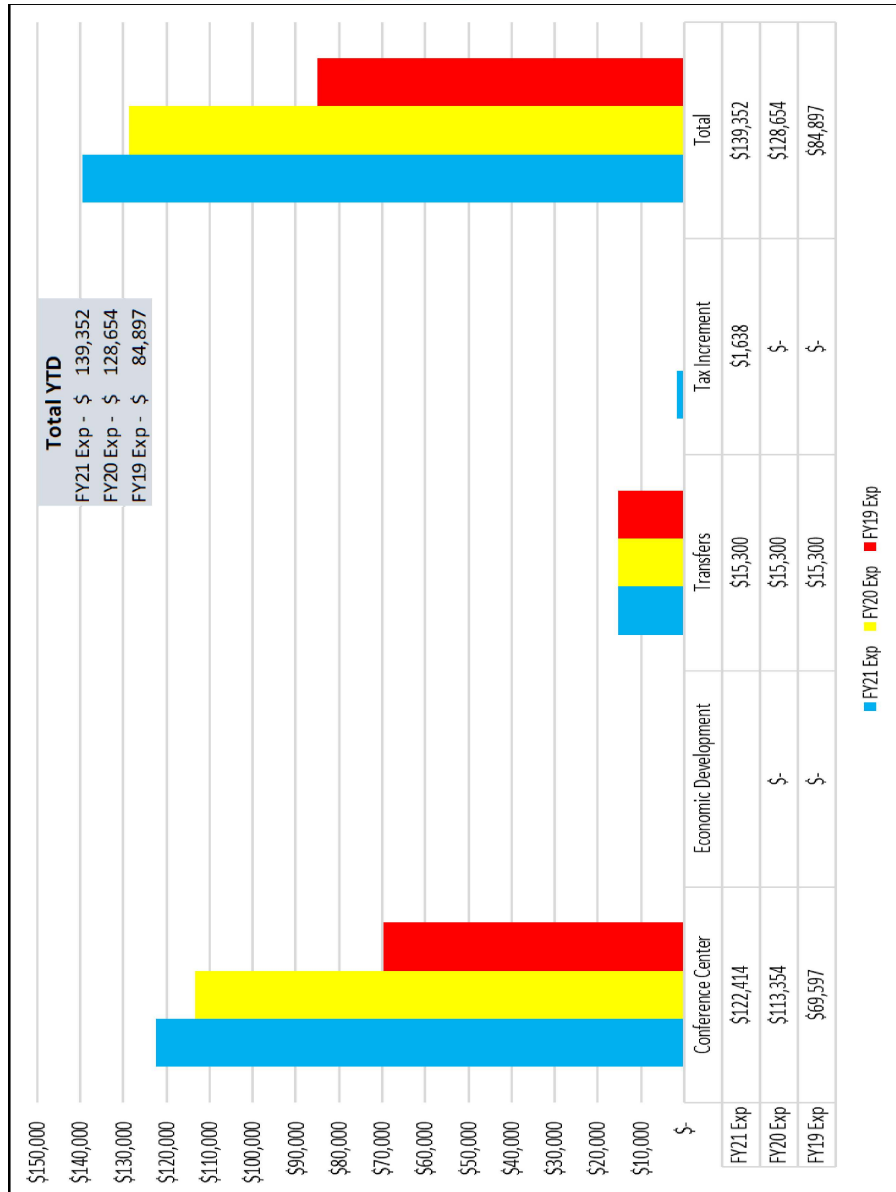


# Glenpool Industrial Authority Revenues as of OCTOBER 31ST, 2020

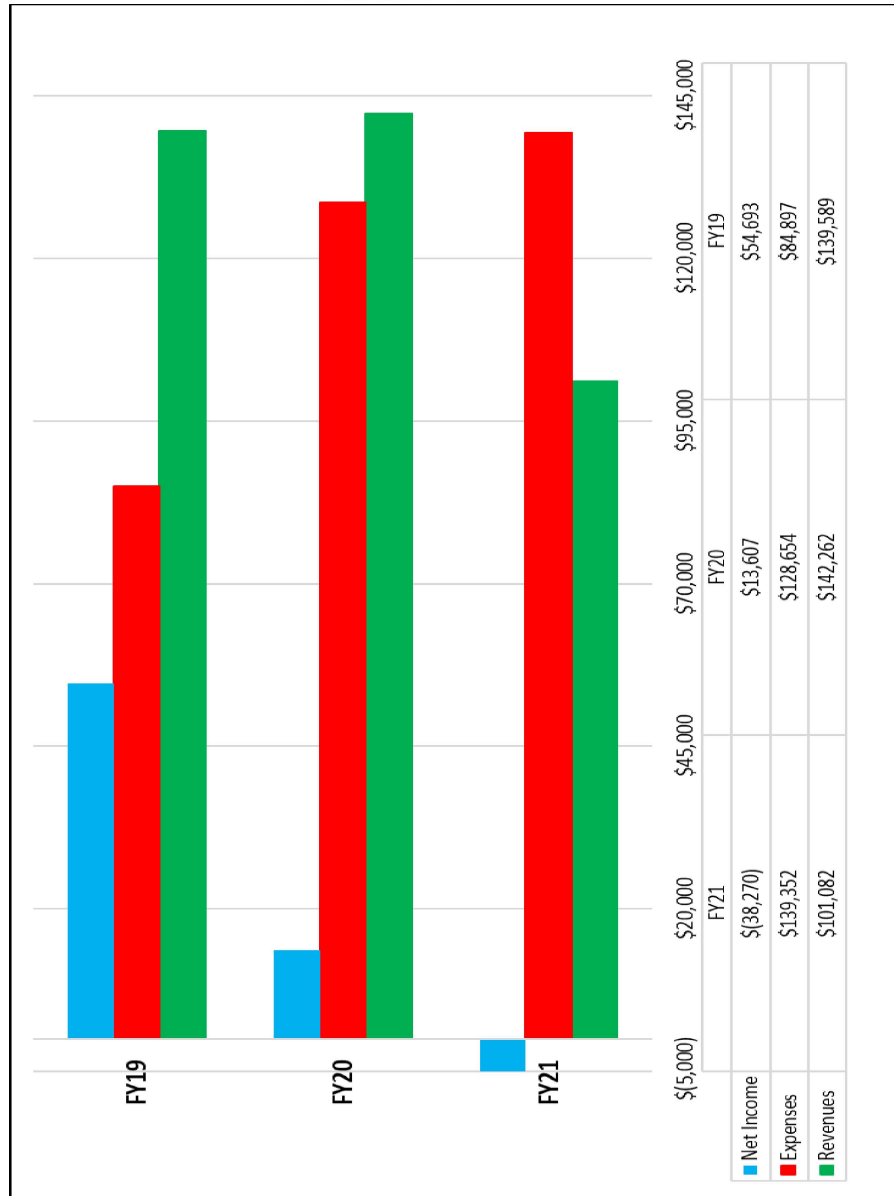
29% DECREASE  
COMPARED TO  
PREVIOUS YTD



# Glenpool Industrial Authority Expenses as of OCTOBER 31ST, 2020



# Glenpool Industrial Authority Net Income as of OCTOBER 31ST, 2020



| Project                                      | Status | Allocated Budget | Budget Adj. | Final Budget  | Expended to Date | Comments |
|----------------------------------------------|--------|------------------|-------------|---------------|------------------|----------|
| <b>Proposition 1 (0.29%)</b>                 |        |                  |             |               |                  |          |
| Signalization & Infrastructure 151st St.     | IP     | \$ 2,000,000     | \$ -        | \$ 2,000,000  | \$ 952,160       |          |
| 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      | C      | 132,500          | -           | 132,500       | 111,827          |          |
| 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                      | C      | 750,000          | 559,422     | 1,309,422     | 1,309,422        |          |
|                                              |        | \$ 11,672,837    | \$ 586,706  | \$ 12,259,543 | \$ 3,412,360     |          |



| 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 |    | 527,957   |
| PD Mobile Computer System                                                    | IP |    | 208,000   |    | 32,565 |    | 240,565   |    | 240,565   |
| 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 |    | 869,508   |
| Firefighter Air packs                                                        | C  |    | 250,000   |    | -      |    | 250,000   |    | 250,000   |
| \$ 10,548,000 \$ 67,644 \$ 10,615,644 \$ 3,173,109                           |    |    |           |    |        |    |           |    |           |
| Total Props 1 and 2                                                          |    |    |           |    |        |    |           |    |           |
| \$ 22,220,837 \$ 654,350 \$ 22,875,187 \$ 6,585,469                          |    |    |           |    |        |    |           |    |           |
| Proposition 3 (0.55%) 52                                                     |    |    |           |    |        |    |           |    |           |
| Hire 7 additional Firefighters                                               | C  |    |           |    |        |    |           |    |           |
| Hire 5 additional Police Officers                                            | C  |    |           |    |        |    |           |    |           |
| Two additional Firefighter was hired due to additional fund revenue.         |    |    |           |    |        |    |           |    |           |
| One additional Police was hired due to additional fund revenue               |    |    |           |    |        |    |           |    |           |
| NS= Project not yet started, IP= Project in progress, C= Project is complete |    |    |           |    |        |    |           |    |           |



To: Mayor and Council

From: David Tillotson

Date: December 2, 2020

Re: City Manager Report

### **COVID-19 (Coronavirus)**

On November 20<sup>th</sup> and 21<sup>st</sup> we reached a new high for active cases of 115. As of December 1<sup>st</sup>, we were at 100 active cases. Since November 18<sup>th</sup> we have dropped below 100 active cases only once. Throughout October and the first of November, we had been holding steady in the 50-60 range, but experienced a significant, and rapid, climb over a four-day period (Nov 14-17). This rise in active cases correlates closely with the statewide and Tulsa metro rise in active cases. As you can see by the December 1<sup>st</sup> snapshot comparison, Glenpool (despite our high active case counts) is below the metro average on cumulative cases per capita as well as active cases per 1,000 population.

Along with the rise in cases across the community, we have experienced a rise in cases amongst our staff as well. In addition to the positive tests within our employee base we have also had several employees off for quarantines due to exposure. Every department within the City has dealt with staffing issues from these quarantines and positive cases this last month. Although the number of employees currently off is declining across the City over the last week, at one point this month we had over 10% of our employees out at one time.

### **Open Positions**

The City currently has positions open in the following departments:

- Dispatch: 1 position
- Fire Department: 1 position

We are experiencing problems finding qualified dispatchers at our current rate of pay. We have offered positions to three different candidates, two of which turned us down because of the pay while the third had accepted a position with another company before we offered them the position. We have opened the application process again but anticipate we may have problems getting candidates because Bixby is also hiring dispatchers and paying over \$3.00 an hour more

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**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](http://www.glenpoolonline.com)

than our starting salary. Staff is currently reviewing our salary scale and comparing it to other municipalities in the area. We will update you as we have more information.

**Upcoming Events**

- BlackGold Christmas – runs through December
- Glenpool Christmas Shoppe – December 14-17

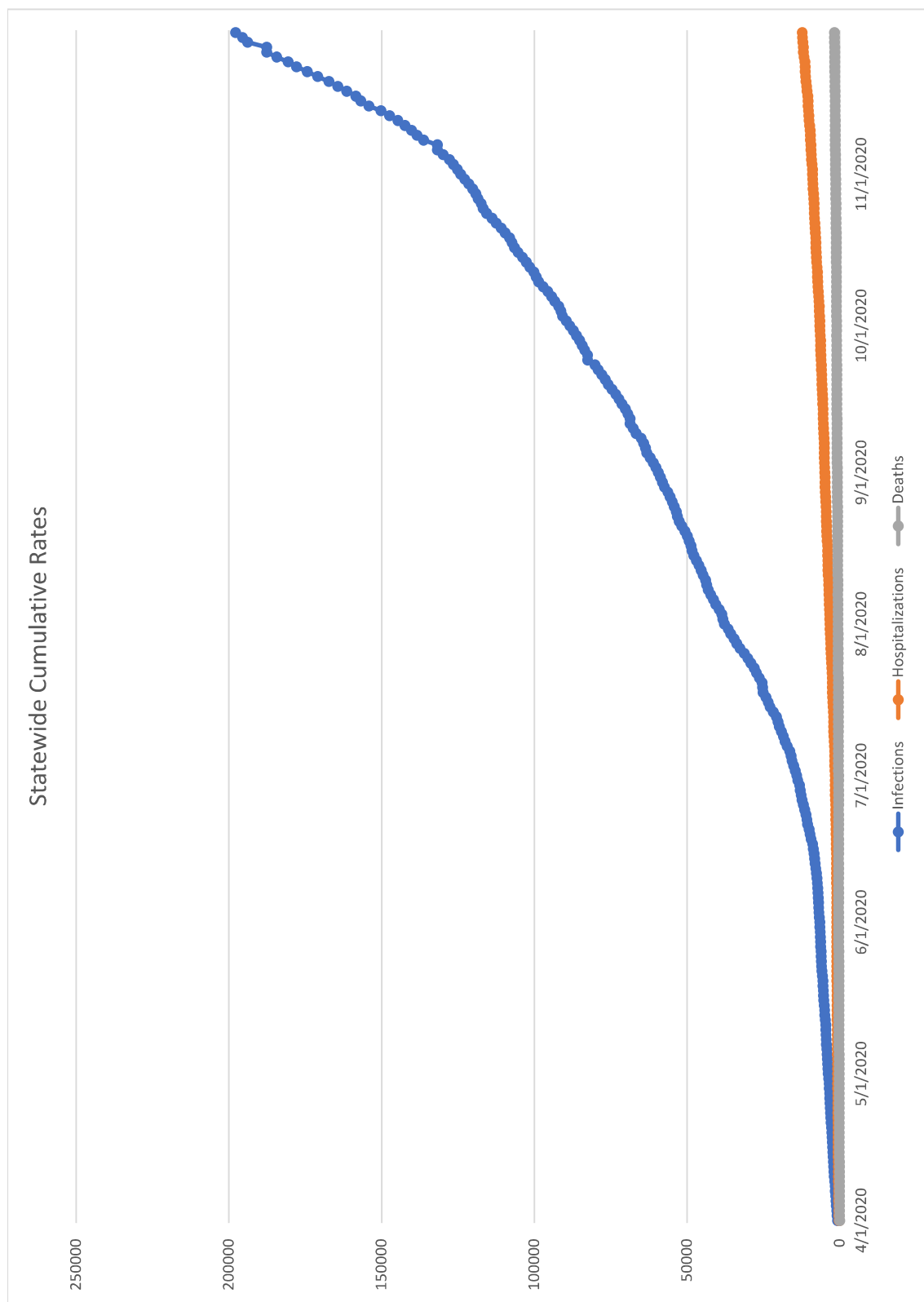
## Tulsa Metro Cities COVID Comparison

### Cumulative Case Comparison

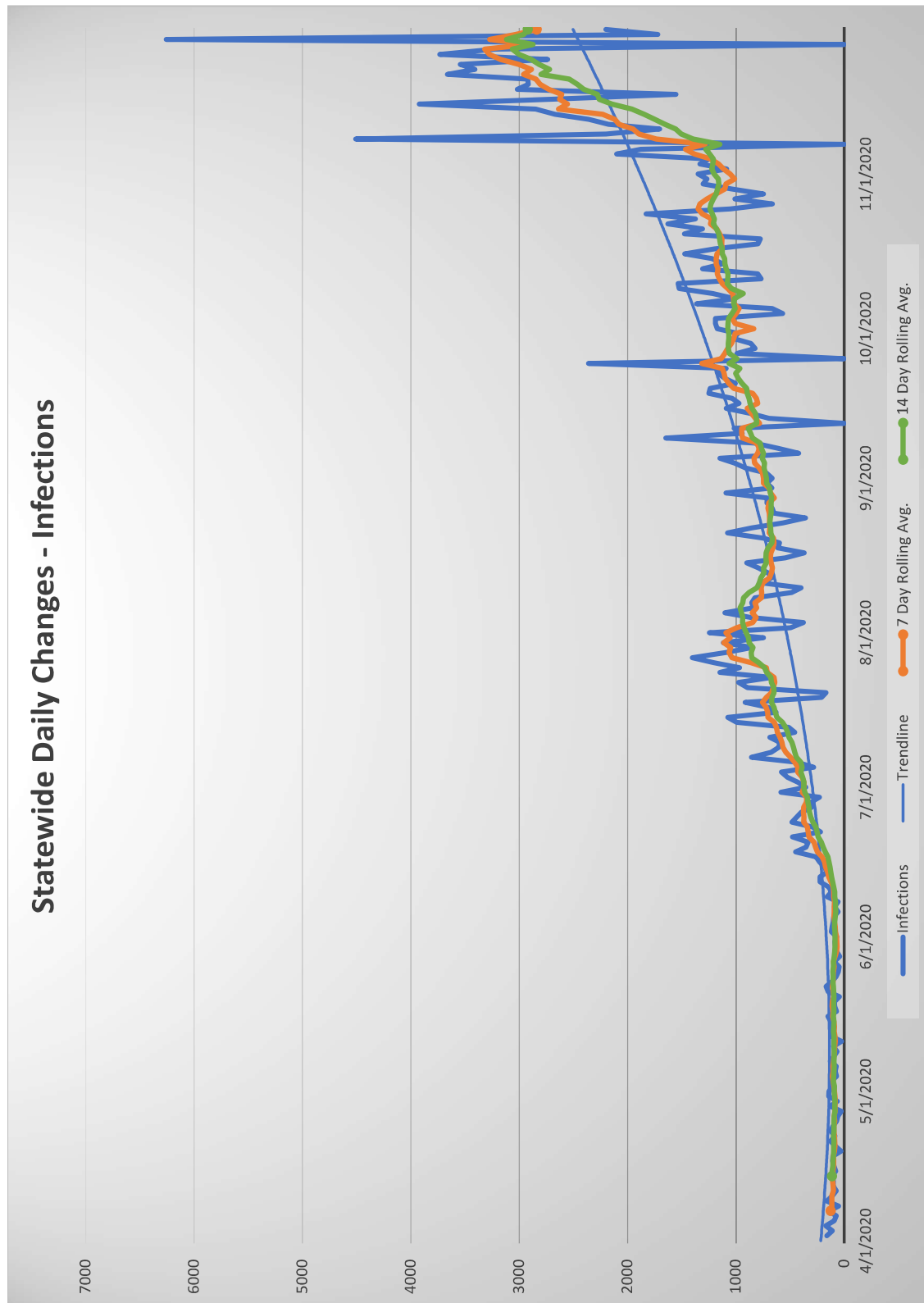
|              | Cases as of<br>12/01/2020 | State Rank -<br>Total Cases | State Rank<br>Change | 2019<br>Population | Cases per<br>Capita |
|--------------|---------------------------|-----------------------------|----------------------|--------------------|---------------------|
| Claremore    | 2,589                     | 12                          | Down 1               | 18,743             | 13.813%             |
| Collinsville | 886                       | 41                          | Up 1                 | 7,236              | 12.244%             |
| Skiatook     | 724                       | 56                          | Even                 | 8,052              | 8.992%              |
| Coweta       | 764                       | 49                          | Up 9                 | 10,032             | 7.616%              |
| Sand Springs | 1,330                     | 28                          | Up 1                 | 19,905             | 6.682%              |
| Broken Arrow | 6,895                     | 4                           | Up 1                 | 110,198            | 6.257%              |
| Okmulgee     | 718                       | 57                          | Down 5               | 11,711             | 6.131%              |
| Sapulpa      | 1,289                     | 30                          | Down 3               | 21,278             | 6.058%              |
| Jenks        | 1,377                     | 24                          | Up 1                 | 23,767             | 5.794%              |
| Owasso       | 2,103                     | 14                          | Down 1               | 36,957             | 5.690%              |
| Glenpool     | 737                       | 53                          | Down 6               | 13,936             | 5.288%              |
| Tulsa        | 20,892                    | 2                           | Even                 | 401,190            | 5.208%              |
| Bixby        | 1,441                     | 22                          | Even                 | 27,944             | 5.157%              |
| Catoosa      | 330                       | 94                          | Up 4                 | 6,953              | 4.746%              |
| Average      | 7.120%                    |                             |                      |                    |                     |
| Median       | 6.094%                    |                             |                      |                    |                     |

### Active Case Comparison

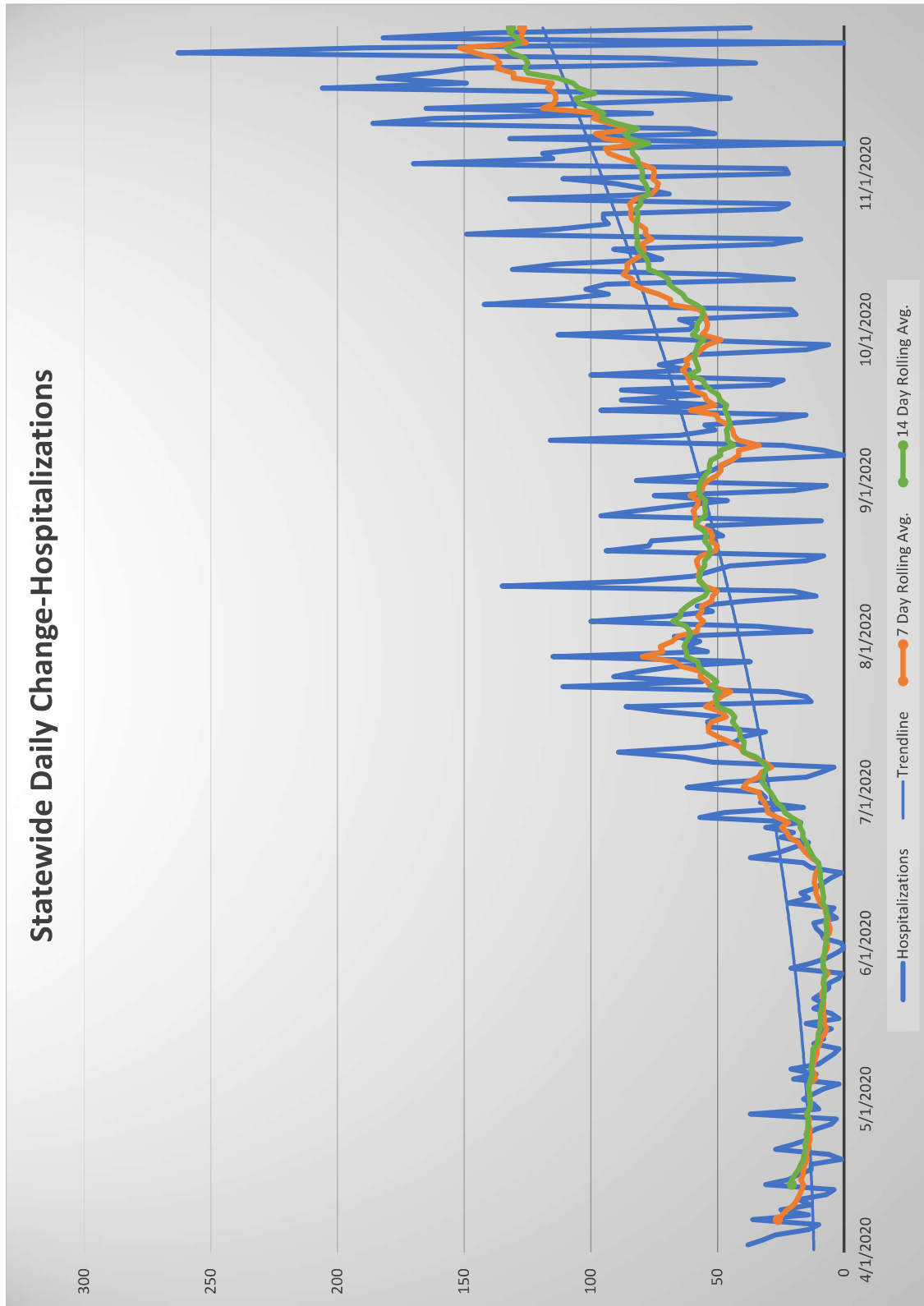
|              | Active Cases as<br>of 12/01/2020 | Metro Rank -<br>Active Cases | Cumulative<br>Deaths | 2019<br>Population | Active Cases<br>per 1,000 pop |
|--------------|----------------------------------|------------------------------|----------------------|--------------------|-------------------------------|
| Claremore    | 454                              | 3                            | 55                   | 18,743             | 24.22                         |
| Collinsville | 146                              | 9                            | 3                    | 7,236              | 20.18                         |
| Coweta       | 131                              | 10                           | 15                   | 10,032             | 13.06                         |
| Skiatook     | 102                              | 12                           | 8                    | 8,052              | 12.67                         |
| Sand Springs | 251                              | 5                            | 11                   | 19,905             | 12.61                         |
| Sapulpa      | 231                              | 6                            | 22                   | 21,278             | 10.86                         |
| Okmulgee     | 125                              | 11                           | 10                   | 11,711             | 10.67                         |
| Broken Arrow | 1,136                            | 2                            | 59                   | 110,198            | 10.31                         |
| Owasso       | 342                              | 4                            | 6                    | 36,957             | 9.25                          |
| Catoosa      | 59                               | 14                           | 3                    | 6,953              | 8.49                          |
| Bixby        | 214                              | 7                            | 8                    | 27,944             | 7.66                          |
| Glenpool     | 102                              | 12                           | 7                    | 13,936             | 7.32                          |
| Jenks        | 172                              | 8                            | 10                   | 23,767             | 7.24                          |
| Tulsa        | 2,774                            | 1                            | 182                  | 401,190            | 6.91                          |
| Average      | 11.53                            |                              |                      |                    |                               |
| Median       | 10.49                            |                              |                      |                    |                               |



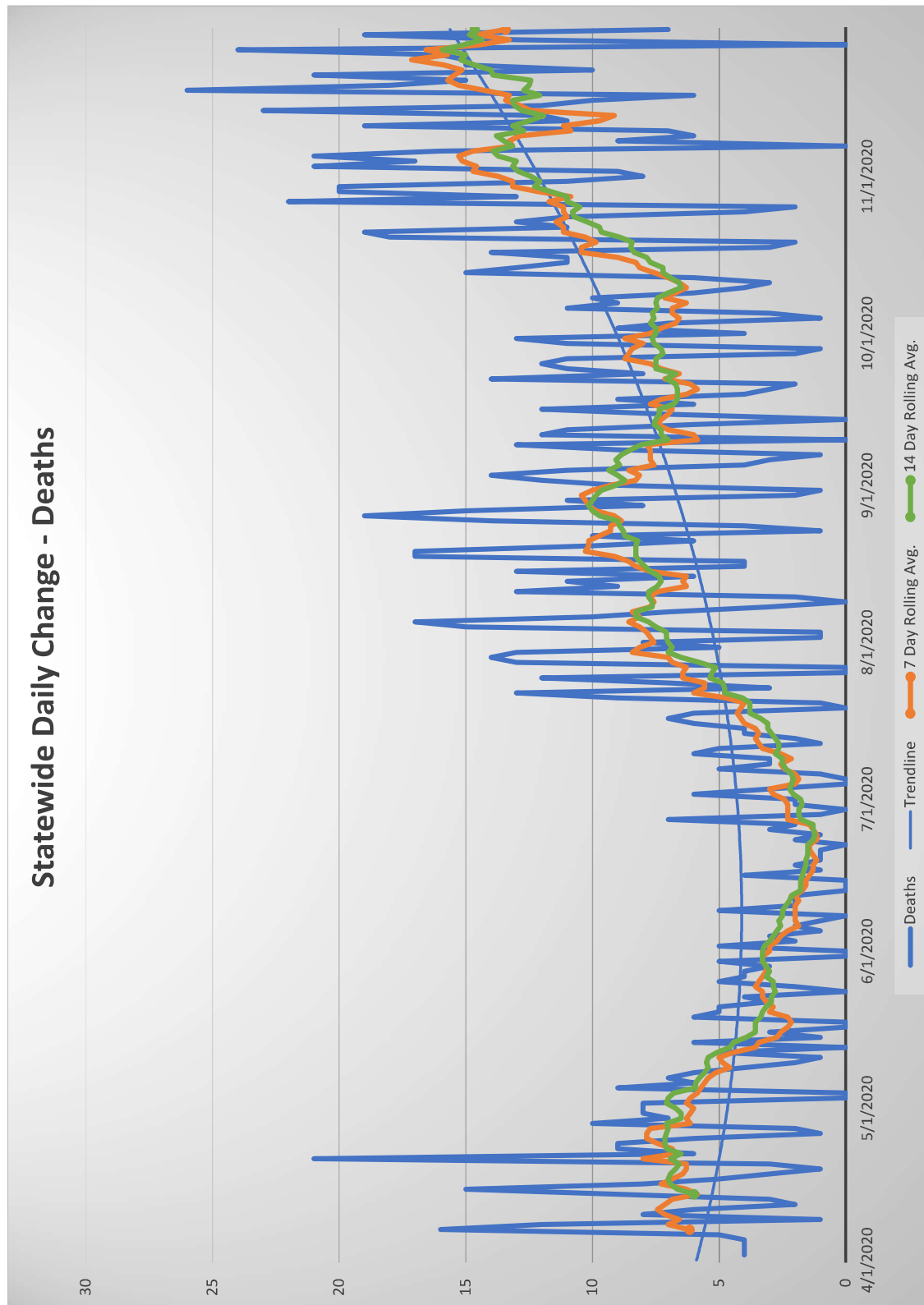
## Statewide Daily Changes - Infections



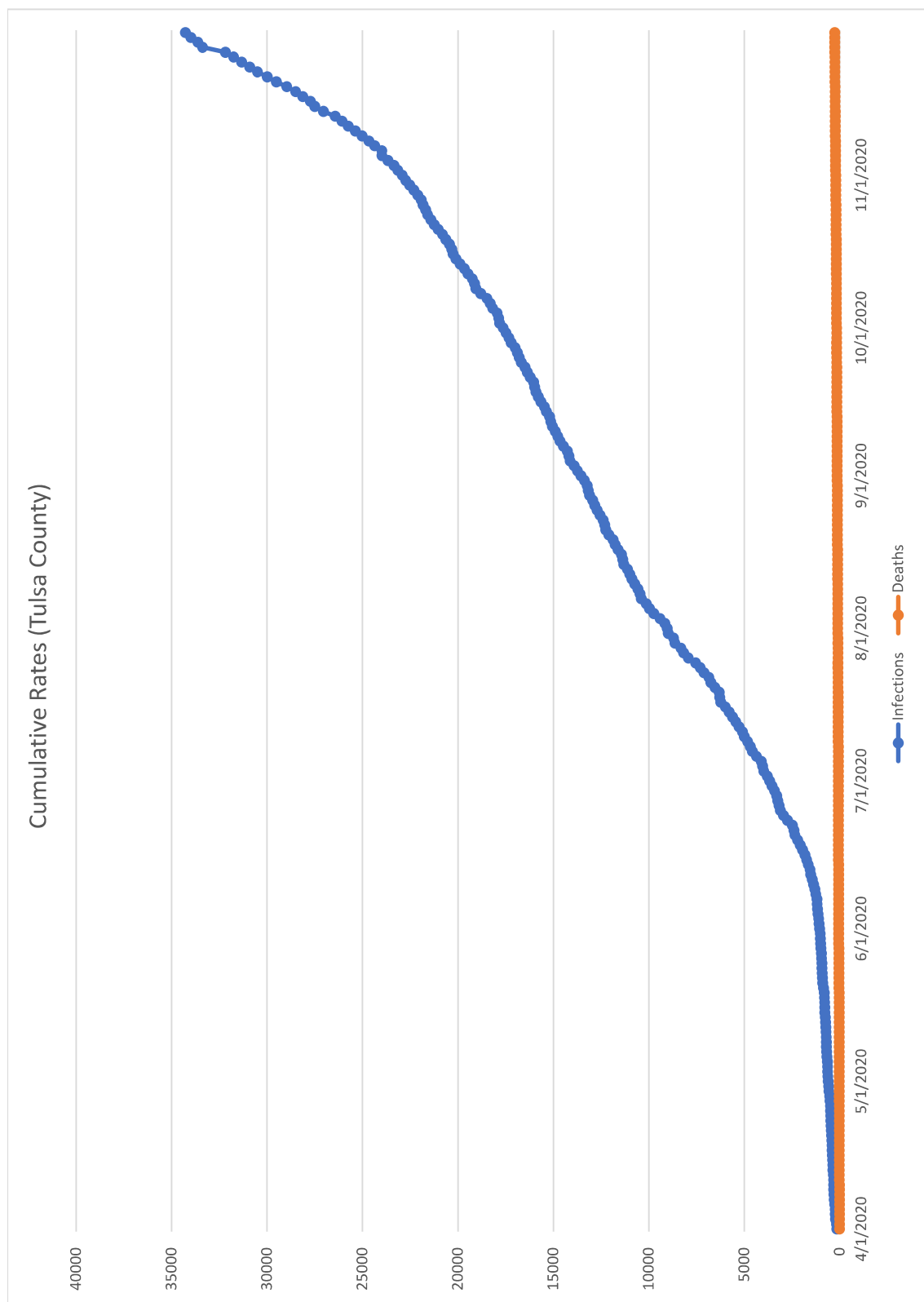
## Statewide Daily Change-Hospitalizations



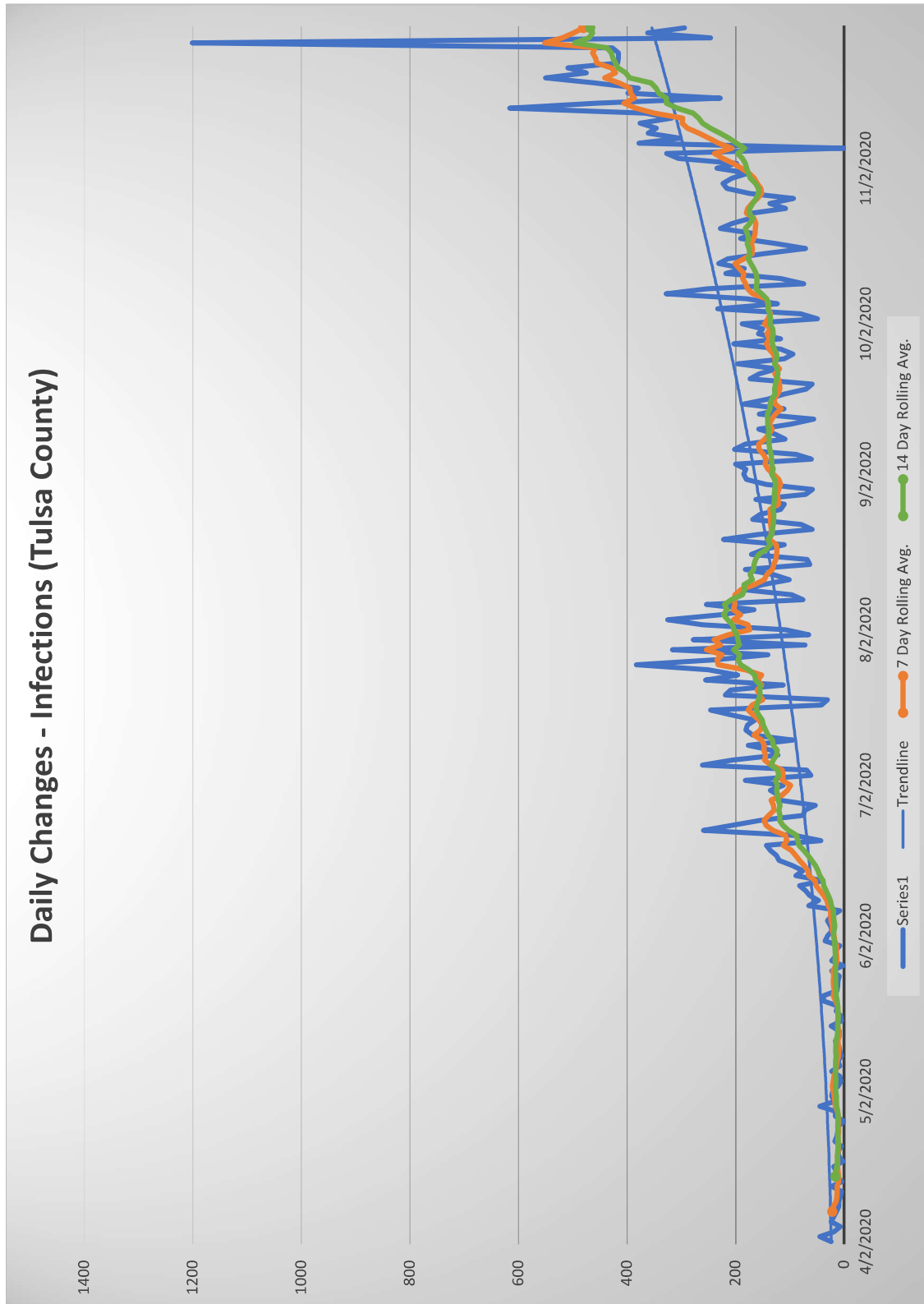
## Statewide Daily Change - Deaths



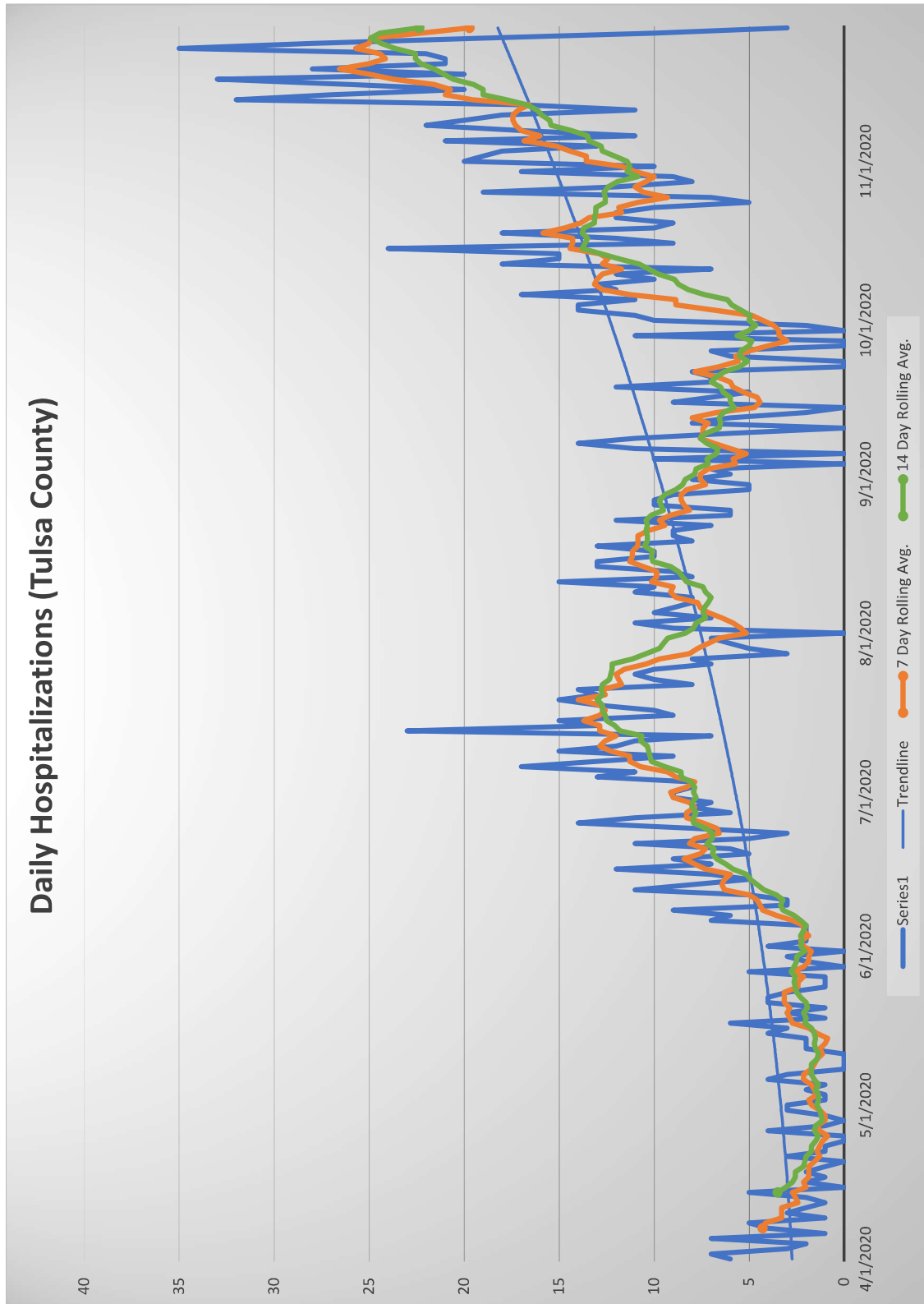




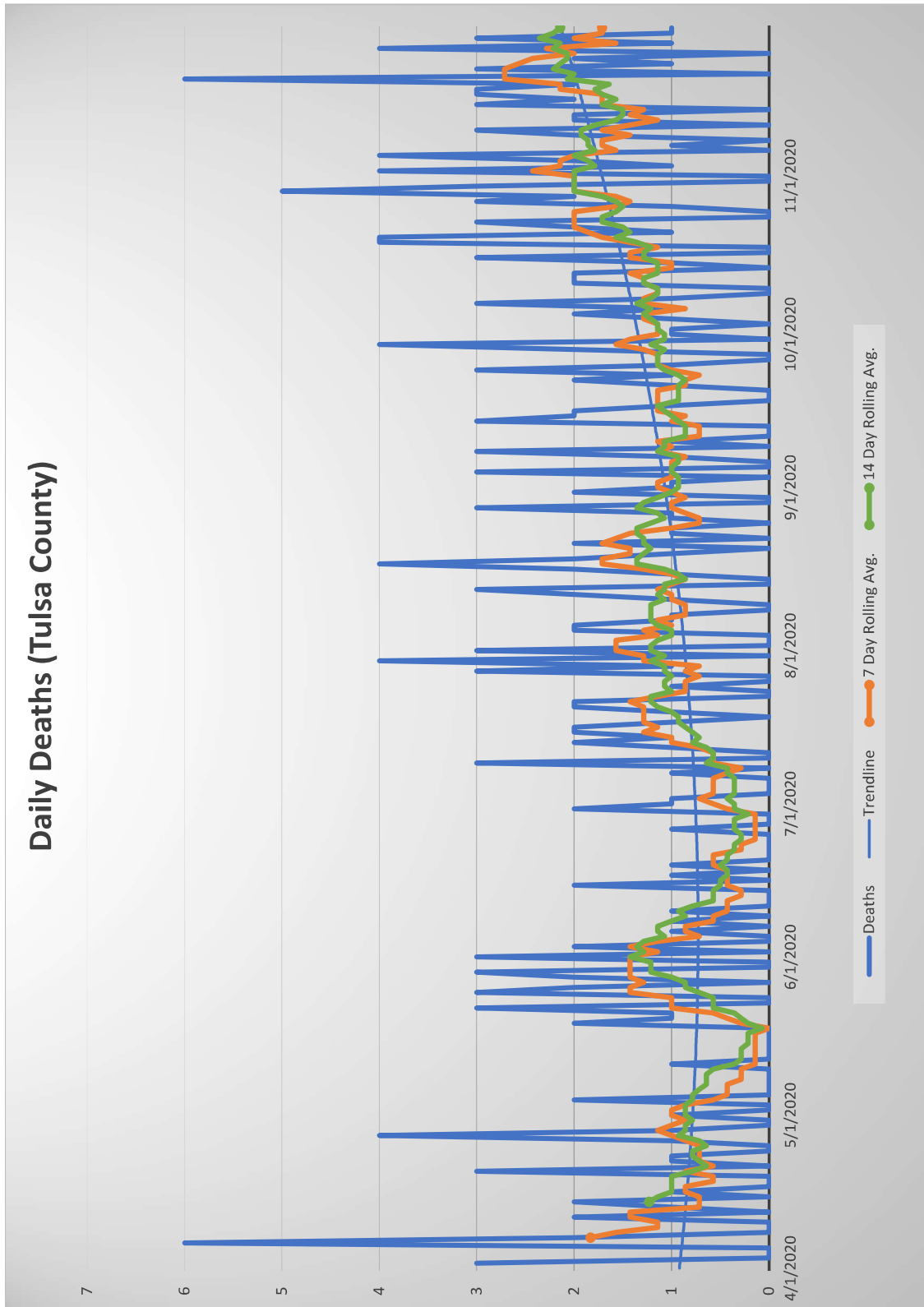
## Daily Changes - Infections (Tulsa County)

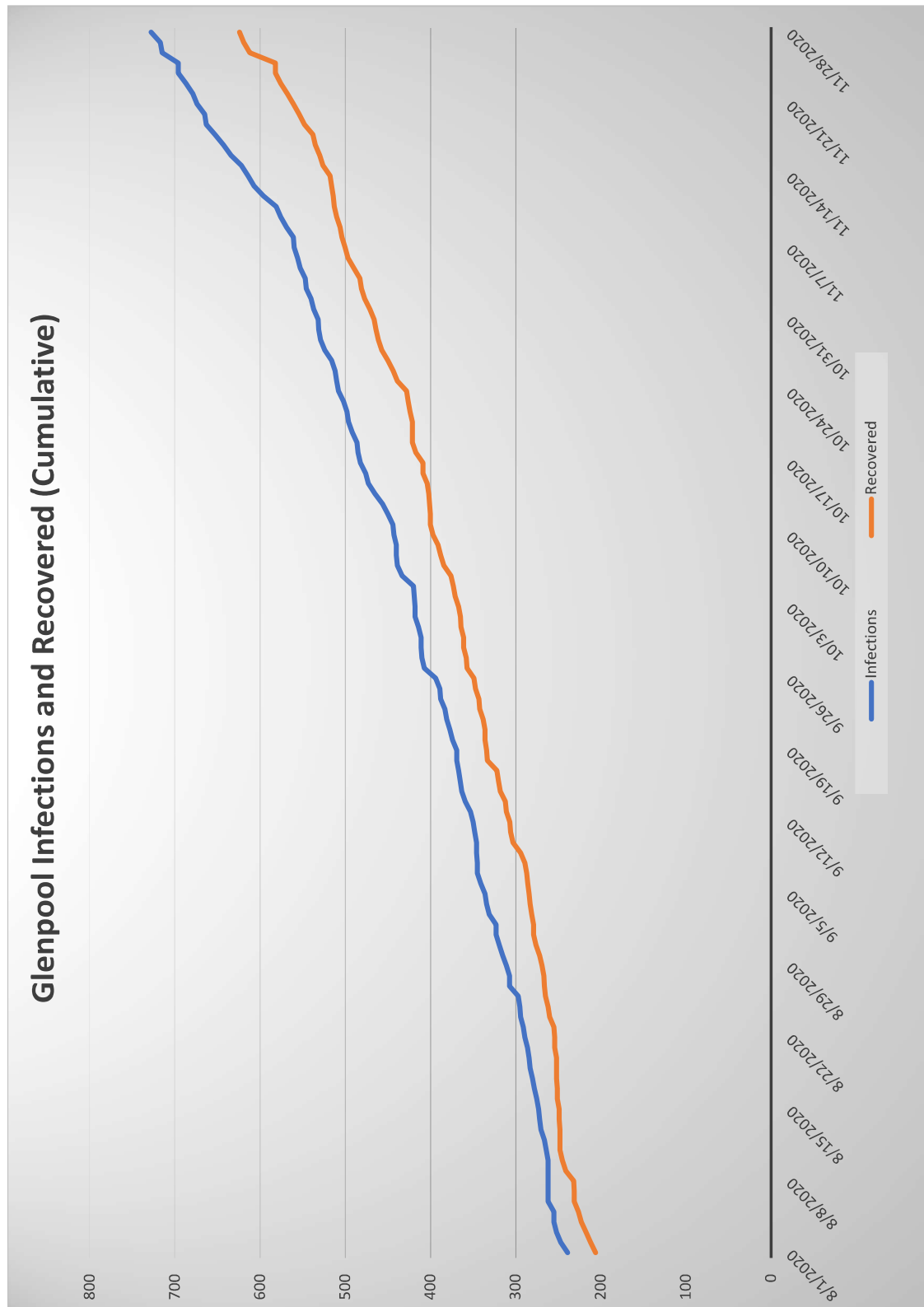


## Daily Hospitalizations (Tulsa County)

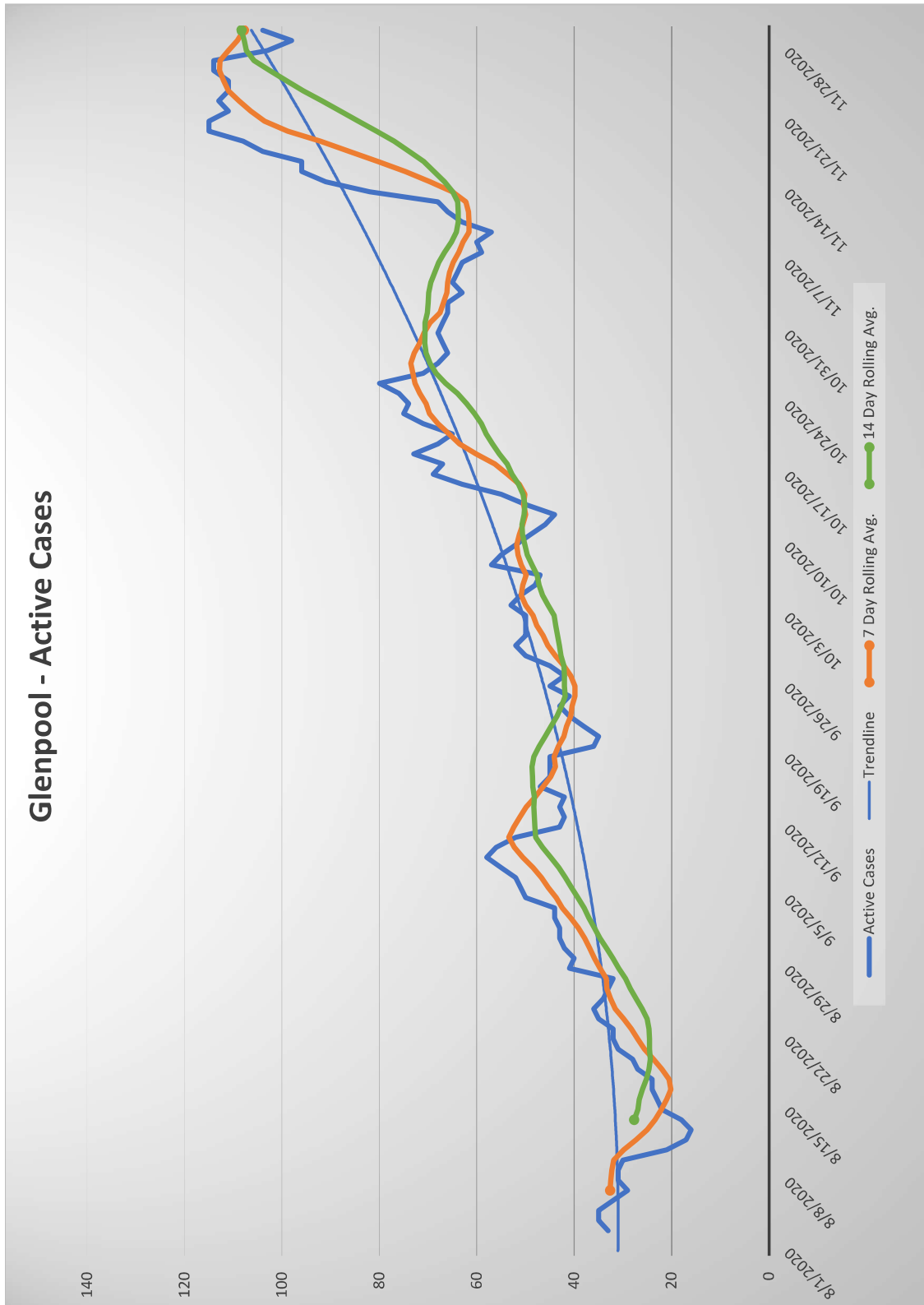


## Daily Deaths (Tulsa County)





## Glenpool - Active Cases



State of Oklahoma

|           | Cumulative |                  |        |      | Daily Change |                  |        |  | Rolling Averages (7-day) |                  |        |        | Rolling Averages (14-day) |                  |        |  |
|-----------|------------|------------------|--------|------|--------------|------------------|--------|--|--------------------------|------------------|--------|--------|---------------------------|------------------|--------|--|
|           | Infections | Hospitalizations | Deaths |      | Infections   | Hospitalizations | Deaths |  | Infections               | Hospitalizations | Deaths |        | Infections                | Hospitalizations | Deaths |  |
| 4/1/2020  | 719        | 219              | 30     |      |              |                  |        |  |                          |                  |        |        |                           |                  |        |  |
| 4/2/2020  | 879        | 257              | 34     | 160  | 38           | 4                |        |  |                          |                  |        |        |                           |                  |        |  |
| 4/3/2020  | 988        | 289              | 38     | 109  | 32           | 4                |        |  |                          |                  |        |        |                           |                  |        |  |
| 4/4/2020  | 1159       | 316              | 42     | 171  | 27           | 4                |        |  |                          |                  |        |        |                           |                  |        |  |
| 4/5/2020  | 1252       | 330              | 46     | 93   | 14           | 4                |        |  |                          |                  |        |        |                           |                  |        |  |
| 4/6/2020  | 1327       | 340              | 51     | 75   | 10           | 5                |        |  |                          |                  |        |        |                           |                  |        |  |
| 4/7/2020  | 1472       | 376              | 67     | 145  | 36           | 16               |        |  |                          |                  |        |        |                           |                  |        |  |
| 4/8/2020  | 1524       | 390              | 79     | 52   | 14           | 12               |        |  | 115.00                   | 24.43            | 7.00   |        |                           |                  |        |  |
| 4/9/2020  | 1684       | 415              | 80     | 160  | 25           | 1                |        |  | 115.00                   | 22.57            | 6.57   |        |                           |                  |        |  |
| 4/10/2020 | 1794       | 428              | 88     | 110  | 13           | 8                |        |  | 115.14                   | 19.86            | 7.14   |        |                           |                  |        |  |
| 4/11/2020 | 1868       | 446              | 94     | 74   | 18           | 6                |        |  | 101.29                   | 18.57            | 7.43   |        |                           |                  |        |  |
| 4/12/2020 | 1970       | 453              | 96     | 102  | 7            | 2                |        |  | 102.57                   | 17.57            | 7.14   |        |                           |                  |        |  |
| 4/13/2020 | 2069       | 457              | 99     | 99   | 4            | 3                |        |  | 106.00                   | 16.71            | 6.86   |        |                           |                  |        |  |
| 4/14/2020 | 2184       | 488              | 108    | 115  | 31           | 9                |        |  | 101.71                   | 16.00            | 5.86   |        |                           |                  |        |  |
| 4/15/2020 | 2263       | 510              | 123    | 79   | 22           | 15               |        |  | 105.57                   | 17.14            | 6.29   | 110.29 | 20.79                     | 19.36            | 6.64   |  |
| 4/16/2020 | 2357       | 528              | 131    | 94   | 18           | 8                |        |  | 96.14                    | 16.14            | 7.29   | 105.57 | 19.36                     | 18.00            | 7.00   |  |
| 4/17/2020 | 2465       | 541              | 136    | 108  | 13           | 5                |        |  | 95.86                    | 16.14            | 6.86   | 105.50 | 18.00                     | 17.00            | 6.93   |  |
| 4/18/2020 | 2570       | 554              | 139    | 105  | 13           | 3                |        |  | 100.29                   | 15.43            | 6.43   | 100.79 | 17.00                     | 16.07            | 6.71   |  |
| 4/19/2020 | 2599       | 555              | 140    | 29   | 1            | 1                |        |  | 89.86                    | 14.57            | 6.29   | 96.21  | 16.07                     | 15.79            | 6.57   |  |
| 4/20/2020 | 2680       | 561              | 143    | 81   | 6            | 3                |        |  | 87.29                    | 14.86            | 6.29   | 96.64  | 15.79                     | 15.14            | 6.93   |  |
| 4/21/2020 | 2807       | 588              | 164    | 127  | 27           | 21               |        |  | 89.00                    | 14.29            | 8.00   | 95.36  | 15.14                     | 15.57            | 6.50   |  |
| 4/22/2020 | 2894       | 608              | 170    | 87   | 20           | 6                |        |  | 90.14                    | 14.00            | 6.71   | 97.86  | 15.57                     | 14.79            | 7.07   |  |
| 4/23/2020 | 3017       | 622              | 179    | 123  | 14           | 9                |        |  | 94.29                    | 13.43            | 6.86   | 95.21  | 14.79                     | 14.33            | 7.14   |  |
| 4/24/2020 | 3121       | 637              | 188    | 104  | 15           | 6                |        |  | 93.71                    | 13.71            | 7.43   | 94.79  | 14.93                     | 14.29            | 7.07   |  |
| 4/25/2020 | 3193       | 648              | 194    | 72   | 11           | 1                |        |  | 89.00                    | 13.43            | 7.86   | 94.64  | 14.43                     | 14.33            | 7.14   |  |
| 4/26/2020 | 3253       | 653              | 195    | 60   | 5            | 1                |        |  | 93.43                    | 14.00            | 7.86   | 91.64  | 14.29                     | 14.29            | 7.07   |  |
| 4/27/2020 | 3280       | 656              | 197    | 3280 | 27           | 3                |        |  | 13.57                    | 86.50            | 7.71   | 86.50  | 13.57                     | 14.21            | 7.00   |  |
| 4/28/2020 | 3410       | 693              | 207    | 130  | 37           | 10               |        |  | 86.14                    | 15.00            | 6.14   | 87.57  | 14.64                     | 14.64            | 7.07   |  |
| 4/29/2020 | 3473       | 703              | 214    | 63   | 10           | 7                |        |  | 82.71                    | 13.57            | 6.29   | 86.43  | 13.79                     | 13.79            | 6.50   |  |
| 4/30/2020 | 3618       | 715              | 222    | 145  | 12           | 8                |        |  | 85.86                    | 13.29            | 6.14   | 90.07  | 13.36                     | 13.36            | 6.50   |  |
| 5/1/2020  | 3758       | 731              | 230    | 140  | 16           | 8                |        |  | 91.00                    | 13.43            | 6.00   | 92.36  | 13.57                     | 13.57            | 6.71   |  |
| 5/2/2020  | 3851       | 743              | 238    | 93   | 12           | 8                |        |  | 94.00                    | 13.57            | 6.29   | 91.50  | 13.50                     | 13.50            | 7.07   |  |
| 5/3/2020  | 3972       | 751              | 238    | 121  | 8            | 0                |        |  | 102.71                   | 14.00            | 6.14   | 98.07  | 14.00                     | 14.00            | 7.00   |  |
| 5/4/2020  | 4044       | 753              | 238    | 72   | 2            | 0                |        |  | 109.14                   | 13.86            | 5.86   | 97.43  | 13.71                     | 13.71            | 6.79   |  |
| 5/5/2020  | 4127       | 773              | 247    | 83   | 20           | 9                |        |  | 102.43                   | 11.43            | 5.71   | 94.29  | 13.21                     | 13.21            | 5.93   |  |
| 5/6/2020  | 4201       | 784              | 253    | 74   | 11           | 6                |        |  | 104.00                   | 11.57            | 5.57   | 93.36  | 12.57                     | 12.57            | 5.93   |  |
| 5/7/2020  | 4330       | 805              | 260    | 129  | 21           | 7                |        |  | 101.71                   | 12.86            | 5.43   | 93.79  | 13.07                     | 13.07            | 5.79   |  |
| 5/8/2020  | 4424       | 815              | 266    | 94   | 10           | 6                |        |  | 95.14                    | 12.00            | 5.14   | 93.07  | 12.71                     | 12.71            | 5.57   |  |
| 5/9/2020  | 4490       | 822              | 270    | 66   | 7            | 4                |        |  | 91.29                    | 11.29            | 4.57   | 92.64  | 12.43                     | 12.43            | 5.43   |  |
| 5/10/2020 | 4589       | 826              | 272    | 72   | 4            | 2                |        |  | 88.14                    | 10.71            | 4.86   | 95.43  | 12.36                     | 12.36            | 5.50   |  |
| 5/11/2020 | 4613       | 828              | 273    | 24   | 2            | 1                |        |  | 81.29                    | 10.71            | 5.00   | 95.21  | 12.29                     | 12.29            | 5.43   |  |
| 5/12/2020 | 4732       | 840              | 278    | 119  | 12           | 5                |        |  | 86.43                    | 9.57             | 4.43   | 94.43  | 10.50                     | 10.50            | 5.07   |  |
| 5/13/2020 | 4852       | 848              | 278    | 120  | 8            | 0                |        |  | 93.00                    | 9.14             | 3.57   | 98.50  | 10.36                     | 10.36            | 4.57   |  |
| 5/14/2020 | 4962       | 858              | 284    | 110  | 10           | 6                |        |  | 90.29                    | 7.57             | 3.43   | 96.00  | 10.21                     | 10.21            | 4.43   |  |
| 5/15/2020 | 5086       | 863              | 285    | 124  | 5            | 1                |        |  | 94.57                    | 6.86             | 2.71   | 94.86  | 9.43                      | 9.43             | 3.93   |  |
| 5/16/2020 | 5237       | 878              | 288    | 151  | 15           | 3                |        |  | 106.71                   | 8.00             | 2.57   | 99.00  | 9.64                      | 9.64             | 3.57   |  |
| 5/17/2020 | 5310       | 880              | 288    | 73   | 2            | 0                |        |  | 103.00                   | 7.71             | 2.29   | 95.57  | 9.21                      | 9.21             | 3.57   |  |
| 5/18/2020 | 5398       | 885              | 288    | 88   | 5            | 0                |        |  | 112.14                   | 8.14             | 2.14   | 96.71  | 9.43                      | 9.43             | 3.57   |  |
| 5/19/2020 | 5489       | 897              | 294    | 91   | 12           | 6                |        |  | 108.14                   | 8.14             | 2.29   | 97.29  | 8.86                      | 8.86             | 3.36   |  |
| 5/20/2020 | 5532       | 905              | 299    | 43   | 8            | 5                |        |  | 97.14                    | 8.14             | 3.00   | 95.07  | 8.64                      | 8.64             | 3.29   |  |
| 5/21/2020 | 5680       | 917              | 304    | 148  | 12           | 5                |        |  | 102.57                   | 8.43             | 2.86   | 96.43  | 8.00                      | 8.00             | 3.14   |  |

|           |       |      |     |       |    |   |        |       |      |        |       |      |
|-----------|-------|------|-----|-------|----|---|--------|-------|------|--------|-------|------|
| 5/22/2020 | 5849  | 926  | 307 | 169   | 9  | 3 | 109.00 | 9.00  | 3.14 | 101.79 | 7.93  | 2.93 |
| 5/23/2020 | 5960  | 932  | 311 | 111   | 6  | 4 | 103.29 | 7.71  | 3.29 | 105.00 | 7.86  | 2.93 |
| 5/24/2020 | 6037  | 938  | 311 | 77    | 6  | 0 | 103.86 | 8.29  | 3.29 | 103.43 | 8.00  | 2.79 |
| 5/25/2020 | 6090  | 940  | 313 | 53    | 2  | 2 | 98.86  | 7.86  | 3.57 | 105.50 | 8.00  | 2.86 |
| 5/26/2020 | 6137  | 941  | 318 | 47    | 1  | 5 | 92.57  | 6.29  | 3.43 | 100.36 | 7.21  | 2.86 |
| 5/27/2020 | 6229  | 962  | 322 | 92    | 21 | 4 | 99.57  | 8.14  | 3.29 | 98.36  | 8.14  | 3.14 |
| 5/28/2020 | 6270  | 975  | 326 | 41    | 13 | 4 | 84.29  | 8.29  | 3.14 | 93.43  | 8.36  | 3.00 |
| 5/29/2020 | 6338  | 982  | 329 | 68    | 7  | 3 | 69.86  | 8.00  | 3.14 | 89.43  | 8.50  | 3.14 |
| 5/30/2020 | 6418  | 985  | 334 | 80    | 3  | 5 | 65.43  | 7.57  | 3.29 | 84.36  | 7.64  | 3.29 |
| 5/31/2020 | 6506  | 985  | 334 | 88    | 0  | 0 | 67.00  | 6.71  | 3.29 | 85.43  | 7.50  | 3.29 |
| 6/1/2020  | 6573  | 986  | 334 | 67    | 1  | 0 | 69.00  | 6.57  | 3.00 | 83.93  | 7.21  | 3.29 |
| 6/2/2020  | 6692  | 994  | 339 | 119   | 8  | 5 | 79.29  | 7.57  | 3.00 | 85.93  | 6.93  | 3.21 |
| 6/3/2020  | 6805  | 1003 | 341 | 113   | 9  | 2 | 82.29  | 5.86  | 2.71 | 90.93  | 7.00  | 3.00 |
| 6/4/2020  | 6907  | 1014 | 344 | 102   | 11 | 3 | 91.00  | 5.57  | 2.57 | 87.64  | 6.93  | 2.86 |
| 6/5/2020  | 7003  | 1026 | 345 | 96    | 12 | 1 | 95.00  | 6.29  | 2.29 | 82.43  | 7.14  | 2.71 |
| 6/6/2020  | 7059  | 1029 | 347 | 56    | 3  | 2 | 91.57  | 6.29  | 1.86 | 78.50  | 6.93  | 2.57 |
| 6/7/2020  | 7150  | 1035 | 348 | 91    | 6  | 1 | 92.00  | 7.14  | 2.00 | 79.50  | 6.93  | 2.64 |
| 6/8/2020  | 7205  | 1039 | 348 | 55    | 4  | 0 | 90.29  | 7.57  | 2.00 | 79.64  | 7.07  | 2.50 |
| 6/9/2020  | 7363  | 1061 | 353 | 158   | 22 | 5 | 95.86  | 9.57  | 2.00 | 87.57  | 8.57  | 2.50 |
| 6/10/2020 | 7480  | 1075 | 355 | 117   | 14 | 2 | 96.43  | 10.29 | 2.00 | 89.36  | 8.07  | 2.36 |
| 6/11/2020 | 7626  | 1092 | 357 | 146   | 17 | 2 | 102.71 | 11.14 | 1.86 | 96.86  | 8.36  | 2.21 |
| 6/12/2020 | 7848  | 1103 | 359 | 222   | 11 | 2 | 120.71 | 11.00 | 2.00 | 107.86 | 8.64  | 2.14 |
| 6/13/2020 | 8073  | 1111 | 359 | 225   | 8  | 0 | 144.86 | 11.71 | 1.71 | 118.21 | 9.00  | 1.79 |
| 6/14/2020 | 8231  | 1116 | 359 | 158   | 5  | 0 | 154.43 | 11.57 | 1.57 | 123.21 | 9.36  | 1.79 |
| 6/15/2020 | 8417  | 1117 | 359 | 186   | 1  | 0 | 173.14 | 11.14 | 1.57 | 131.71 | 9.36  | 1.79 |
| 6/16/2020 | 8645  | 1130 | 363 | 228   | 13 | 4 | 183.14 | 9.86  | 1.43 | 139.50 | 9.71  | 1.71 |
| 6/17/2020 | 8904  | 1146 | 364 | 259   | 16 | 1 | 203.43 | 10.14 | 1.29 | 149.93 | 10.21 | 1.64 |
| 6/18/2020 | 9354  | 1183 | 366 | 450   | 37 | 2 | 246.86 | 13.00 | 1.29 | 174.79 | 12.07 | 1.57 |
| 6/19/2020 | 9706  | 1209 | 367 | 352   | 26 | 1 | 265.43 | 15.14 | 1.14 | 193.07 | 13.07 | 1.57 |
| 6/20/2020 | 10037 | 1229 | 368 | 331   | 20 | 1 | 280.57 | 16.86 | 1.29 | 212.71 | 14.29 | 1.50 |
| 6/21/2020 | 10515 | 1243 | 369 | 10515 | 14 | 1 | 326.29 | 18.14 | 1.43 | 240.36 | 14.86 | 1.50 |
| 6/22/2020 | 10733 | 1268 | 369 | 218   | 25 | 0 | 330.86 | 21.57 | 1.43 | 252.00 | 16.36 | 1.50 |
| 6/23/2020 | 11028 | 1288 | 371 | 295   | 20 | 2 | 340.43 | 22.57 | 1.14 | 261.79 | 16.21 | 1.29 |
| 6/24/2020 | 11510 | 1319 | 372 | 482   | 31 | 1 | 372.29 | 24.71 | 1.14 | 287.86 | 17.43 | 1.21 |
| 6/25/2020 | 11948 | 1336 | 375 | 438   | 17 | 3 | 370.57 | 21.86 | 1.29 | 308.71 | 17.43 | 1.29 |
| 6/26/2020 | 12343 | 1393 | 377 | 395   | 57 | 2 | 376.71 | 26.29 | 1.43 | 321.07 | 20.71 | 1.29 |
| 6/27/2020 | 12642 | 1440 | 384 | 299   | 47 | 7 | 372.14 | 30.14 | 2.29 | 326.36 | 23.50 | 1.79 |
| 6/28/2020 | 12944 | 1456 | 385 | 302   | 16 | 1 | 347.00 | 30.43 | 2.29 | 336.64 | 24.29 | 1.86 |
| 6/29/2020 | 13172 | 1489 | 385 | 228   | 33 | 0 | 348.43 | 31.57 | 2.29 | 339.64 | 26.57 | 1.86 |
| 6/30/2020 | 13571 | 1520 | 387 | 585   | 31 | 2 | 389.86 | 33.14 | 2.29 | 365.14 | 27.86 | 1.71 |
| 7/1/2020  | 14112 | 1553 | 389 | 355   | 33 | 2 | 371.71 | 33.43 | 2.43 | 372.00 | 29.07 | 1.79 |
| 7/2/2020  | 14539 | 1615 | 395 | 427   | 62 | 6 | 370.14 | 39.86 | 2.86 | 370.36 | 30.86 | 2.07 |
| 7/3/2020  | 15065 | 1661 | 398 | 526   | 46 | 3 | 388.86 | 38.29 | 3.00 | 382.79 | 32.29 | 2.21 |
| 7/4/2020  | 15645 | 1676 | 398 | 580   | 15 | 0 | 429.00 | 33.71 | 2.00 | 400.57 | 31.93 | 2.14 |
| 7/5/2020  | 15928 | 1685 | 398 | 283   | 9  | 0 | 426.29 | 32.71 | 1.86 | 386.64 | 31.57 | 2.07 |
| 7/6/2020  | 16362 | 1689 | 399 | 434   | 4  | 1 | 455.71 | 28.57 | 2.00 | 402.07 | 30.07 | 2.14 |
| 7/7/2020  | 17220 | 1741 | 404 | 858   | 52 | 5 | 494.71 | 31.57 | 2.43 | 442.29 | 32.36 | 2.36 |
| 7/8/2020  | 17893 | 1804 | 407 | 673   | 63 | 3 | 540.14 | 35.86 | 2.57 | 455.93 | 34.64 | 2.50 |
| 7/9/2020  | 18496 | 1893 | 410 | 603   | 89 | 3 | 565.29 | 39.71 | 2.14 | 467.71 | 39.79 | 2.50 |
| 7/10/2020 | 19092 | 1949 | 416 | 596   | 56 | 6 | 575.29 | 41.14 | 2.57 | 482.07 | 39.71 | 2.79 |
| 7/11/2020 | 19779 | 1992 | 421 | 687   | 43 | 5 | 590.57 | 45.14 | 3.29 | 509.79 | 39.43 | 2.64 |
| 7/12/2020 | 20235 | 2032 | 422 | 456   | 40 | 1 | 615.29 | 49.57 | 3.43 | 520.79 | 41.14 | 2.64 |
| 7/13/2020 | 20745 | 2063 | 424 | 510   | 31 | 2 | 626.14 | 53.43 | 3.57 | 540.93 | 41.00 | 2.79 |
| 7/14/2020 | 21738 | 2116 | 428 | 993   | 53 | 4 | 645.43 | 53.57 | 3.43 | 570.07 | 42.57 | 2.93 |



|           |       |       |     |       |     |    |         |       |       |        |       |       |
|-----------|-------|-------|-----|-------|-----|----|---------|-------|-------|--------|-------|-------|
| 7/15/2020 | 22813 | 21770 | 432 | 1075  | 54  | 4  | 702.86  | 52.29 | 3.57  | 621.50 | 44.07 | 3.07  |
| 7/16/2020 | 23441 | 2218  | 438 | 628   | 48  | 6  | 706.43  | 46.43 | 4.00  | 635.86 | 43.07 | 3.07  |
| 7/17/2020 | 24140 | 2289  | 445 | 699   | 71  | 7  | 721.14  | 48.57 | 4.14  | 648.21 | 44.86 | 3.36  |
| 7/18/2020 | 25056 | 2375  | 451 | 916   | 86  | 6  | 753.86  | 54.71 | 4.29  | 672.21 | 49.93 | 3.79  |
| 7/19/2020 | 25265 | 2388  | 451 | 209   | 13  | 0  | 718.57  | 50.86 | 4.14  | 666.93 | 50.21 | 3.79  |
| 7/20/2020 | 25433 | 2403  | 452 | 168   | 15  | 1  | 669.71  | 48.57 | 4.00  | 647.93 | 51.00 | 3.79  |
| 7/21/2020 | 26326 | 2429  | 461 | 893   | 26  | 9  | 655.43  | 44.71 | 4.71  | 650.43 | 49.14 | 4.07  |
| 7/22/2020 | 27301 | 2540  | 474 | 975   | 111 | 13 | 641.14  | 52.86 | 6.00  | 672.00 | 52.57 | 4.79  |
| 7/23/2020 | 29116 | 2596  | 477 | 27969 | 668 | 3  | 668     | 54.00 | 5.57  | 676.64 | 50.21 | 4.79  |
| 7/24/2020 | 29116 | 2687  | 484 | 1147  | 91  | 7  | 710.86  | 56.86 | 5.57  | 716.00 | 52.71 | 4.86  |
| 7/25/2020 | 30081 | 2768  | 496 | 965   | 81  | 12 | 717.86  | 56.14 | 6.43  | 735.86 | 55.43 | 5.36  |
| 7/26/2020 | 31285 | 2835  | 496 | 1204  | 67  | 0  | 860.00  | 63.86 | 6.43  | 789.29 | 57.36 | 5.29  |
| 7/27/2020 | 32686 | 2872  | 496 | 1401  | 37  | 0  | 1036.14 | 67.00 | 6.29  | 852.93 | 57.79 | 5.14  |
| 7/28/2020 | 33775 | 2987  | 509 | 1089  | 115 | 13 | 1064.14 | 79.71 | 6.86  | 859.79 | 62.21 | 5.79  |
| 7/29/2020 | 34623 | 3041  | 523 | 848   | 54  | 14 | 1046.00 | 71.57 | 7.00  | 843.57 | 62.21 | 6.50  |
| 7/30/2020 | 35740 | 3104  | 536 | 1117  | 63  | 13 | 1110.14 | 72.57 | 8.43  | 878.50 | 63.29 | 7.00  |
| 7/31/2020 | 36487 | 3161  | 541 | 747   | 57  | 5  | 1053.00 | 67.71 | 8.14  | 881.93 | 63.29 | 6.86  |
| 8/1/2020  | 37731 | 3228  | 549 | 1244  | 67  | 8  | 1092.86 | 65.71 | 7.57  | 905.36 | 60.93 | 7.00  |
| 8/2/2020  | 38225 | 3241  | 550 | 494   | 13  | 1  | 991.43  | 58.00 | 7.71  | 925.71 | 60.93 | 7.07  |
| 8/3/2020  | 38602 | 3275  | 551 | 377   | 34  | 1  | 845.14  | 57.57 | 7.86  | 940.64 | 62.29 | 7.07  |
| 8/4/2020  | 39463 | 3375  | 566 | 861   | 100 | 15 | 812.57  | 55.43 | 8.14  | 938.36 | 67.57 | 7.50  |
| 8/5/2020  | 40564 | 3445  | 583 | 1101  | 70  | 17 | 848.71  | 57.71 | 8.57  | 947.36 | 64.64 | 7.79  |
| 8/6/2020  | 41401 | 3497  | 593 | 837   | 52  | 10 | 808.71  | 56.14 | 8.14  | 959.43 | 64.36 | 8.29  |
| 8/7/2020  | 42255 | 3555  | 600 | 854   | 58  | 7  | 874.00  | 56.29 | 8.43  | 938.50 | 62.00 | 8.29  |
| 8/8/2020  | 43080 | 3594  | 603 | 825   | 39  | 3  | 764.14  | 52.29 | 7.71  | 928.50 | 59.00 | 7.64  |
| 8/9/2020  | 43566 | 3605  | 603 | 486   | 11  | 0  | 763.00  | 52.00 | 7.57  | 877.21 | 55.00 | 7.64  |
| 8/10/2020 | 43963 | 3625  | 605 | 397   | 20  | 2  | 765.86  | 50.00 | 7.71  | 805.50 | 53.79 | 7.79  |
| 8/11/2020 | 44728 | 3760  | 618 | 765   | 135 | 13 | 752.14  | 55.00 | 7.43  | 782.36 | 55.21 | 7.79  |
| 8/12/2020 | 45398 | 3842  | 627 | 670   | 82  | 9  | 690.57  | 56.71 | 6.29  | 769.64 | 57.21 | 7.43  |
| 8/13/2020 | 46103 | 3901  | 638 | 705   | 59  | 11 | 671.71  | 57.71 | 6.43  | 740.21 | 56.93 | 7.29  |
| 8/14/2020 | 46897 | 3953  | 644 | 794   | 52  | 6  | 663.14  | 56.86 | 6.29  | 743.57 | 56.57 | 7.36  |
| 8/15/2020 | 47798 | 3998  | 657 | 901   | 45  | 13 | 674.00  | 57.71 | 7.71  | 719.07 | 55.00 | 7.71  |
| 8/16/2020 | 48342 | 4013  | 661 | 544   | 15  | 4  | 682.29  | 58.29 | 8.29  | 722.64 | 55.14 | 7.93  |
| 8/17/2020 | 48711 | 4021  | 665 | 369   | 8   | 4  | 678.29  | 56.57 | 8.57  | 722.07 | 53.29 | 8.14  |
| 8/18/2020 | 49325 | 4115  | 682 | 614   | 94  | 17 | 656.71  | 50.71 | 9.14  | 704.43 | 52.86 | 8.29  |
| 8/19/2020 | 49923 | 4192  | 699 | 598   | 77  | 17 | 646.43  | 50.00 | 10.29 | 668.50 | 53.36 | 8.29  |
| 8/20/2020 | 50669 | 4268  | 709 | 746   | 76  | 10 | 652.29  | 52.43 | 10.14 | 662.00 | 55.07 | 8.29  |
| 8/21/2020 | 51746 | 4316  | 715 | 1077  | 48  | 6  | 692.71  | 51.86 | 10.14 | 677.93 | 54.36 | 8.21  |
| 8/22/2020 | 52599 | 4368  | 725 | 853   | 52  | 10 | 685.86  | 52.86 | 9.71  | 679.93 | 55.29 | 8.71  |
| 8/23/2020 | 53165 | 4422  | 726 | 566   | 54  | 1  | 689.00  | 58.43 | 9.29  | 685.64 | 58.36 | 8.79  |
| 8/24/2020 | 53522 | 4431  | 730 | 357   | 9   | 4  | 687.29  | 58.57 | 9.29  | 682.79 | 57.57 | 8.93  |
| 8/25/2020 | 54172 | 4527  | 744 | 650   | 96  | 14 | 692.43  | 58.86 | 8.86  | 674.57 | 54.79 | 9.00  |
| 8/26/2020 | 54838 | 4609  | 763 | 666   | 82  | 19 | 702.14  | 59.57 | 9.14  | 674.29 | 54.79 | 9.71  |
| 8/27/2020 | 55550 | 4673  | 778 | 712   | 64  | 15 | 697.29  | 57.86 | 9.86  | 674.79 | 55.14 | 10.00 |
| 8/28/2020 | 56260 | 4719  | 786 | 710   | 46  | 8  | 644.86  | 57.57 | 10.14 | 668.79 | 54.71 | 10.14 |
| 8/29/2020 | 57353 | 4794  | 797 | 1093  | 75  | 11 | 679.14  | 60.86 | 10.29 | 682.50 | 56.86 | 10.00 |
| 8/30/2020 | 58020 | 4814  | 799 | 667   | 20  | 2  | 693.57  | 56.00 | 10.43 | 691.29 | 57.21 | 9.86  |
| 8/31/2020 | 58733 | 4821  | 800 | 713   | 7   | 1  | 744.43  | 55.71 | 10.00 | 715.86 | 57.14 | 9.64  |
| 9/1/2020  | 59399 | 4903  | 809 | 666   | 82  | 9  | 746.71  | 53.71 | 9.29  | 719.57 | 56.29 | 9.07  |
| 9/2/2020  | 60118 | 4961  | 821 | 719   | 58  | 12 | 754.29  | 50.29 | 8.29  | 728.21 | 54.93 | 8.71  |
| 9/3/2020  | 61027 | 5013  | 835 | 909   | 52  | 14 | 782.43  | 48.57 | 8.14  | 739.86 | 53.21 | 9.00  |
| 9/4/2020  | 62040 | 5061  | 846 | 1013  | 48  | 11 | 825.71  | 48.86 | 8.57  | 735.29 | 53.21 | 9.36  |
| 9/5/2020  | 63187 | 5105  | 850 | 1147  | 44  | 4  | 833.43  | 44.43 | 7.57  | 756.29 | 52.64 | 8.93  |
| 9/6/2020  | 63607 | 5105  | 853 | 420   | 0   | 3  | 798.14  | 41.57 | 7.71  | 745.86 | 48.79 | 9.07  |

|            |        |      |      |      |     |    |         |       |       |         |       |       |
|------------|--------|------|------|------|-----|----|---------|-------|-------|---------|-------|-------|
| 9/7/2020   | 64220  | 5113 | 854  | 613  | 8   | 1  | 783.86  | 41.71 | 7.71  | 764.14  | 48.71 | 8.86  |
| 9/8/2020   | 65053  | 5137 | 863  | 833  | 24  | 9  | 807.71  | 33.43 | 7.71  | 777.21  | 43.57 | 8.50  |
| 9/9/2020   | 66700  | 5253 | 876  | 1647 | 116 | 13 | 940.29  | 41.71 | 7.86  | 847.29  | 46.00 | 8.07  |
| 9/10/2020  | 67642  | 5318 | 876  | 942  | 65  | 0  | 945.00  | 43.57 | 5.86  | 863.71  | 46.07 | 7.00  |
| 9/11/2020  | 68659  | 5369 | 888  | 1017 | 51  | 12 | 945.57  | 44.00 | 6.00  | 885.64  | 46.43 | 7.29  |
| 9/12/2020  | 68659  | 5424 | 899  | 0    | 55  | 11 | 781.71  | 45.57 | 7.00  | 807.57  | 45.00 | 7.29  |
| 9/13/2020  | 69354  | 5451 | 905  | 695  | 27  | 6  | 821.00  | 49.43 | 7.43  | 809.57  | 45.50 | 7.57  |
| 9/14/2020  | 70223  | 5466 | 905  | 869  | 15  | 0  | 857.57  | 50.43 | 7.29  | 820.71  | 46.07 | 7.50  |
| 9/15/2020  | 71314  | 5562 | 912  | 1091 | 96  | 7  | 1091.96 | 60.71 | 7.00  | 851.07  | 47.07 | 7.36  |
| 9/16/2020  | 72284  | 5610 | 924  | 970  | 48  | 12 | 797.71  | 51.00 | 6.86  | 869.00  | 46.36 | 7.36  |
| 9/17/2020  | 73318  | 5698 | 930  | 1034 | 88  | 6  | 810.86  | 54.29 | 7.71  | 877.93  | 48.93 | 6.79  |
| 9/18/2020  | 74567  | 5755 | 939  | 1249 | 57  | 9  | 844.00  | 55.14 | 7.29  | 894.79  | 49.57 | 6.64  |
| 9/19/2020  | 75804  | 5843 | 943  | 1237 | 88  | 4  | 1020.71 | 59.86 | 6.29  | 901.21  | 52.71 | 6.64  |
| 9/20/2020  | 76807  | 5872 | 946  | 1003 | 29  | 3  | 1064.71 | 60.14 | 5.86  | 942.86  | 54.79 | 6.64  |
| 9/21/2020  | 77908  | 5896 | 948  | 1101 | 24  | 2  | 1097.86 | 61.43 | 6.14  | 977.71  | 55.93 | 6.71  |
| 9/22/2020  | 79072  | 5996 | 962  | 1164 | 100 | 14 | 1108.29 | 62.00 | 7.14  | 1001.36 | 61.36 | 7.07  |
| 9/23/2020  | 80161  | 6057 | 970  | 1089 | 61  | 8  | 1125.29 | 63.86 | 6.57  | 961.50  | 57.43 | 6.71  |
| 9/24/2020  | 82520  | 6130 | 981  | 2359 | 73  | 11 | 1314.57 | 61.71 | 7.29  | 1062.71 | 58.00 | 7.50  |
| 9/25/2020  | 82520  | 6192 | 993  | 0    | 62  | 12 | 1136.14 | 62.43 | 7.71  | 990.07  | 58.79 | 7.50  |
| 9/26/2020  | 83510  | 6252 | 1004 | 990  | 60  | 11 | 1100.86 | 58.43 | 8.71  | 1060.79 | 59.14 | 7.50  |
| 9/27/2020  | 84333  | 6267 | 1006 | 823  | 15  | 2  | 1075.14 | 56.43 | 8.57  | 1069.93 | 58.29 | 7.21  |
| 9/28/2020  | 85194  | 6273 | 1007 | 861  | 6   | 1  | 1040.86 | 53.86 | 8.43  | 1069.36 | 57.64 | 7.29  |
| 9/29/2020  | 86219  | 6336 | 1018 | 1025 | 63  | 11 | 1021.00 | 48.57 | 8.00  | 1064.64 | 55.29 | 7.57  |
| 9/30/2020  | 87199  | 6449 | 1031 | 980  | 113 | 13 | 1005.43 | 56.00 | 8.71  | 1065.36 | 59.93 | 7.64  |
| 10/1/2020  | 88369  | 6510 | 1035 | 1170 | 61  | 4  | 835.57  | 54.29 | 7.71  | 1075.07 | 58.00 | 7.50  |
| 10/2/2020  | 89559  | 6569 | 1044 | 1190 | 59  | 9  | 1005.57 | 53.86 | 7.29  | 1070.86 | 58.14 | 7.50  |
| 10/3/2020  | 90748  | 6634 | 1051 | 1189 | 65  | 7  | 1034.00 | 54.57 | 6.71  | 1067.43 | 56.50 | 7.71  |
| 10/4/2020  | 91317  | 6653 | 1052 | 569  | 19  | 1  | 997.71  | 55.14 | 6.57  | 1036.43 | 55.79 | 7.57  |
| 10/5/2020  | 91982  | 6674 | 1055 | 665  | 21  | 3  | 969.71  | 57.29 | 6.86  | 1005.29 | 55.57 | 7.64  |
| 10/6/2020  | 93346  | 6816 | 1066 | 1364 | 142 | 11 | 1018.14 | 68.57 | 6.86  | 1019.57 | 58.57 | 7.43  |
| 10/7/2020  | 94352  | 6929 | 1075 | 1006 | 113 | 9  | 1021.86 | 68.57 | 6.29  | 1013.64 | 62.29 | 7.50  |
| 10/8/2020  | 95564  | 7022 | 1085 | 1212 | 93  | 10 | 1027.86 | 73.14 | 7.14  | 931.71  | 63.71 | 7.43  |
| 10/9/2020  | 97088  | 7124 | 1091 | 1524 | 102 | 6  | 1075.57 | 79.29 | 6.71  | 1040.57 | 66.57 | 7.00  |
| 10/10/2020 | 98621  | 7218 | 1095 | 1533 | 94  | 4  | 1124.71 | 83.43 | 6.29  | 1079.36 | 69.00 | 6.50  |
| 10/11/2020 | 99387  | 7238 | 1098 | 766  | 20  | 3  | 1152.86 | 83.57 | 6.57  | 1075.29 | 69.36 | 6.57  |
| 10/12/2020 | 100184 | 7284 | 1104 | 797  | 46  | 6  | 1171.71 | 87.14 | 7.00  | 1070.71 | 72.21 | 6.93  |
| 10/13/2020 | 101493 | 7415 | 1119 | 1309 | 131 | 15 | 1163.86 | 85.57 | 7.57  | 1091.00 | 77.07 | 7.21  |
| 10/14/2020 | 102615 | 7529 | 1132 | 1122 | 114 | 13 | 1180.43 | 85.71 | 8.14  | 1101.14 | 77.14 | 7.21  |
| 10/15/2020 | 103836 | 7601 | 1143 | 1221 | 72  | 11 | 1181.71 | 82.71 | 8.29  | 1104.79 | 77.93 | 7.71  |
| 10/16/2020 | 105308 | 7679 | 1154 | 1472 | 78  | 11 | 1174.29 | 79.29 | 9.00  | 1124.93 | 79.29 | 7.86  |
| 10/17/2020 | 106503 | 7770 | 1168 | 1195 | 91  | 14 | 1126.00 | 78.86 | 10.43 | 1125.36 | 81.14 | 8.36  |
| 10/18/2020 | 107299 | 7798 | 1171 | 796  | 28  | 3  | 1130.29 | 80.00 | 10.43 | 1141.57 | 81.79 | 8.50  |
| 10/19/2020 | 108073 | 7815 | 1173 | 774  | 17  | 2  | 1127.00 | 75.86 | 9.86  | 1149.36 | 81.50 | 8.43  |
| 10/20/2020 | 109548 | 7964 | 1191 | 1475 | 149 | 18 | 1150.71 | 78.43 | 10.29 | 1157.29 | 82.00 | 9.64  |
| 10/21/2020 | 110855 | 8077 | 1210 | 1307 | 113 | 19 | 1177.14 | 78.29 | 11.14 | 1178.79 | 82.00 | 9.64  |
| 10/22/2020 | 112483 | 8170 | 1221 | 1628 | 93  | 11 | 1235.29 | 81.29 | 11.14 | 1208.50 | 82.00 | 9.71  |
| 10/23/2020 | 113856 | 8265 | 1234 | 1373 | 95  | 13 | 1221.14 | 83.71 | 11.43 | 1197.71 | 81.50 | 10.21 |
| 10/24/2020 | 115685 | 8360 | 1245 | 1829 | 95  | 11 | 1311.71 | 84.29 | 11.00 | 1218.86 | 81.57 | 10.71 |
| 10/25/2020 | 116736 | 8386 | 1249 | 1051 | 26  | 4  | 1348.14 | 84.00 | 11.14 | 1239.21 | 82.00 | 10.79 |
| 10/26/2020 | 117399 | 8408 | 1251 | 663  | 22  | 2  | 1332.29 | 84.71 | 11.14 | 1229.64 | 80.29 | 10.50 |
| 10/27/2020 | 118409 | 8540 | 1273 | 1010 | 132 | 22 | 1265.86 | 82.29 | 11.71 | 1208.29 | 80.36 | 11.00 |
| 10/28/2020 | 119152 | 8609 | 1286 | 743  | 69  | 13 | 1185.29 | 76.00 | 10.86 | 1181.21 | 77.14 | 11.00 |
| 10/29/2020 | 120193 | 8688 | 1306 | 1041 | 79  | 20 | 1101.43 | 74.00 | 12.14 | 1168.36 | 77.64 | 11.64 |
| 10/30/2020 | 121495 | 8778 | 1326 | 1302 | 90  | 20 | 1091.29 | 73.29 | 13.14 | 1156.21 | 78.50 | 12.29 |

|            |        |       |      |         |        |       |           |          |         |           |         |         |
|------------|--------|-------|------|---------|--------|-------|-----------|----------|---------|-----------|---------|---------|
| 10/31/2020 | 122762 | 8889  | 1337 | 1267    | 111    | 11    | 1011.00   | 75.57    | 13.14   | 1161.36   | 79.93   | 12.07   |
| 11/1/2020  | 124111 | 8911  | 1345 | 1349    | 22     | 8     | 1053.57   | 75.00    | 13.71   | 1200.86   | 79.50   | 12.43   |
| 11/2/2020  | 125195 | 8934  | 1354 | 1084    | 23     | 9     | 1113.71   | 75.14    | 14.71   | 1223.00   | 79.93   | 12.93   |
| 11/3/2020  | 126526 | 9104  | 1375 | 1331    | 170    | 21    | 1159.57   | 80.57    | 14.57   | 1212.71   | 81.43   | 13.14   |
| 11/4/2020  | 127772 | 9219  | 1392 | 1246    | 115    | 17    | 1231.43   | 87.14    | 15.14   | 1208.36   | 81.57   | 13.00   |
| 11/5/2020  | 129873 | 9338  | 1413 | 2101    | 119    | 21    | 1382.86   | 92.86    | 15.29   | 1242.14   | 83.43   | 13.71   |
| 11/6/2020  | 131751 | 9438  | 1429 | 1878    | 100    | 16    | 1465.14   | 94.29    | 14.71   | 1278.21   | 83.79   | 13.93   |
| 11/7/2020  | 131751 | 9438  | 1429 | 0       | 0      | 0     | 1284.14   | 78.43    | 13.14   | 1147.57   | 77.00   | 13.14   |
| 11/8/2020  | 136258 | 9570  | 1438 | 4507    | 132    | 9     | 1735.29   | 94.14    | 13.29   | 1394.43   | 84.57   | 13.50   |
| 11/9/2020  | 138455 | 9621  | 1444 | 2197    | 51     | 6     | 1894.29   | 98.14    | 12.86   | 1504.00   | 86.64   | 13.79   |
| 11/10/2020 | 140157 | 9682  | 1451 | 1702    | 61     | 7     | 1947.29   | 82.57    | 10.86   | 1553.43   | 81.57   | 12.71   |
| 11/11/2020 | 142334 | 9868  | 1470 | 2177    | 186    | 19    | 2080.29   | 92.71    | 11.14   | 1655.86   | 89.93   | 13.14   |
| 11/12/2020 | 144691 | 10030 | 1481 | 2357    | 162    | 11    | 2116.86   | 98.86    | 9.71    | 1749.86   | 95.86   | 12.50   |
| 11/13/2020 | 147358 | 10106 | 1493 | 2667    | 76     | 12    | 2229.57   | 95.43    | 9.14    | 1847.36   | 94.86   | 11.93   |
| 11/14/2020 | 150205 | 10271 | 1516 | 2847    | 165    | 23    | 2636.29   | 119.00   | 12.43   | 1960.21   | 98.71   | 12.79   |
| 11/15/2020 | 154128 | 10372 | 1528 | 3923    | 101    | 12    | 2552.86   | 114.57   | 12.86   | 2144.07   | 104.36  | 13.07   |
| 11/16/2020 | 156857 | 10417 | 1538 | 2729    | 45     | 10    | 2628.86   | 113.71   | 13.43   | 2261.57   | 105.93  | 13.14   |
| 11/17/2020 | 158408 | 10481 | 1544 | 1551    | 64     | 6     | 2607.29   | 114.14   | 13.29   | 2277.29   | 98.36   | 12.71   |
| 11/18/2020 | 161425 | 10687 | 1570 | 3017    | 206    | 26    | 2727.29   | 117.00   | 14.29   | 2403.79   | 104.86  | 12.71   |
| 11/19/2020 | 164340 | 10836 | 1588 | 2915    | 149    | 18    | 2807.00   | 115.14   | 15.29   | 2461.93   | 107.00  | 12.50   |
| 11/20/2020 | 167261 | 11020 | 1603 | 2921    | 184    | 15    | 2843.29   | 130.57   | 15.71   | 2536.43   | 113.00  | 12.43   |
| 11/21/2020 | 170924 | 11184 | 1624 | 3663    | 164    | 21    | 2959.86   | 130.43   | 15.43   | 2798.07   | 124.71  | 13.93   |
| 11/22/2020 | 174330 | 11333 | 1634 | 3406    | 149    | 10    | 2886.00   | 137.29   | 15.14   | 2719.43   | 125.93  | 14.00   |
| 11/23/2020 | 177874 | 11368 | 1649 | 3544    | 35     | 15    | 3002.43   | 135.86   | 15.86   | 2815.64   | 124.79  | 14.64   |
| 11/24/2020 | 180610 | 11445 | 1664 | 2736    | 77     | 15    | 3171.71   | 137.71   | 17.14   | 2889.50   | 125.93  | 15.21   |
| 11/25/2020 | 184342 | 11708 | 1680 | 3732    | 263    | 16    | 3273.86   | 145.86   | 15.71   | 3000.57   | 131.43  | 15.00   |
| 11/26/2020 | 187567 | 11898 | 1704 | 3225    | 190    | 24    | 3318.14   | 151.71   | 16.57   | 3062.57   | 133.43  | 15.93   |
| 11/27/2020 | 187567 | 11898 | 1704 | 0       | 0      | 0     | 2900.86   | 125.43   | 14.43   | 2872.07   | 128.00  | 15.07   |
| 11/28/2020 | 193824 | 12080 | 1717 | 6257    | 182    | 13    | 3271.43   | 128.00   | 13.29   | 3115.64   | 129.21  | 14.36   |
| 11/29/2020 | 195545 | 12221 | 1736 | 1721    | 141    | 19    | 3030.71   | 126.86   | 14.57   | 2958.36   | 132.07  | 14.86   |
| 11/30/2020 | 197745 | 12258 | 1743 | 2200    | 37     | 7     | 2838.71   | 127.14   | 13.43   | 2920.57   | 131.50  | 14.64   |
| 12/1/2020  |        |       |      | -197745 | -12258 | -1743 | -25801.43 | -1635.00 | -237.71 | -11314.86 | -748.64 | -110.29 |

Tulsa County

|           | Cumulative |                   |        |            | Daily Change     |        |            |                  | Rolling Averages (7-day) |            |                  |        | Rolling Averages (14-day) |                  |        |  |
|-----------|------------|-------------------|--------|------------|------------------|--------|------------|------------------|--------------------------|------------|------------------|--------|---------------------------|------------------|--------|--|
|           | Infections | *Hospitalizations | Deaths | Infections | *Hospitalization | Deaths | Infections | *Hospitalization | Deaths                   | Infections | Hospitalizations | Deaths | Infections                | Hospitalizations | Deaths |  |
| 4/1/2020  | 151        |                   | 5      | 5          | 6                |        |            |                  |                          |            |                  |        |                           |                  |        |  |
| 4/2/2020  | 175        |                   | 8      | 24         | 7                | 3      |            |                  |                          |            |                  |        |                           |                  |        |  |
| 4/3/2020  | 220        |                   | 8      | 45         | 3                | 0      |            |                  |                          |            |                  |        |                           |                  |        |  |
| 4/4/2020  | 239        |                   | 8      | 19         | 2                | 0      |            |                  |                          |            |                  |        |                           |                  |        |  |
| 4/5/2020  | 246        |                   | 8      | 7          | 7                | 0      |            |                  |                          |            |                  |        |                           |                  |        |  |
| 4/6/2020  | 270        |                   | 14     | 24         | 1                | 6      |            |                  |                          |            |                  |        |                           |                  |        |  |
| 4/7/2020  | 289        |                   | 16     | 19         | 4                | 2      |            |                  |                          |            |                  |        |                           |                  |        |  |
| 4/8/2020  | 303        |                   | 16     | 14         | 5                | 0      |            |                  | 21.71                    | 4.14       | 1.57             |        |                           |                  |        |  |
| 4/9/2020  | 313        |                   | 16     | 10         | 1                | 0      |            |                  | 19.71                    | 3.29       | 1.14             |        |                           |                  |        |  |
| 4/10/2020 | 323        |                   | 16     | 10         | 3                | 0      |            |                  | 14.71                    | 3.29       | 1.14             |        |                           |                  |        |  |
| 4/11/2020 | 330        |                   | 18     | 330        | 7                | 2      |            |                  | 13.00                    | 3.29       | 1.43             |        |                           |                  |        |  |
| 4/12/2020 | 335        |                   | 18     | 5          | 1                | 0      |            |                  | 12.71                    | 2.43       | 1.43             |        |                           |                  |        |  |
| 4/13/2020 | 358        |                   | 19     | 23         | 2                | 1      |            |                  | 12.57                    | 2.57       | 0.71             |        |                           |                  |        |  |
| 4/14/2020 | 362        |                   | 21     | 4          | 5                | 2      |            |                  | 10.43                    | 2.71       | 0.71             |        |                           |                  |        |  |
| 4/15/2020 | 376        |                   | 21     | 14         | 0                | 0      |            |                  | 10.43                    | 2.00       | 0.71             |        | 16.07                     | 3.07             | 1.14   |  |
| 4/16/2020 | 390        |                   | 22     | 14         | 2                | 1      |            |                  | 11.00                    | 2.14       | 0.86             |        | 15.36                     | 2.71             | 1.00   |  |
| 4/17/2020 | 409        |                   | 22     | 19         | 1                | 0      |            |                  | 12.29                    | 1.86       | 0.86             |        | 13.50                     | 2.57             | 1.00   |  |
| 4/18/2020 | 411        |                   | 22     | 2          | 2                | 0      |            |                  | 11.57                    | 1.86       | 0.57             |        | 12.29                     | 2.57             | 1.00   |  |
| 4/19/2020 | 421        |                   | 22     | 10         | 1                | 0      |            |                  | 12.29                    | 1.86       | 0.57             |        | 12.50                     | 2.14             | 1.00   |  |
| 4/20/2020 | 432        |                   | 25     | 11         | 0                | 3      |            |                  | 10.57                    | 1.57       | 0.86             |        | 11.57                     | 2.07             | 0.79   |  |
| 4/21/2020 | 437        |                   | 25     | 5          | 3                | 0      |            |                  | 10.71                    | 1.29       | 0.57             |        | 10.57                     | 2.00             | 0.64   |  |
| 4/22/2020 | 454        |                   | 26     | 17         | 1                | 1      |            |                  | 11.14                    | 1.43       | 0.71             |        | 10.79                     | 1.71             | 0.71   |  |
| 4/23/2020 | 467        |                   | 27     | 13         | 1                | 1      |            |                  | 11.00                    | 1.29       | 0.71             |        | 11.00                     | 1.71             | 0.79   |  |
| 4/24/2020 | 479        |                   | 27     | 12         | 0                | 0      |            |                  | 10.00                    | 1.14       | 0.71             |        | 11.14                     | 1.50             | 0.79   |  |
| 4/25/2020 | 490        |                   | 27     | 11         | 0                | 0      |            |                  | 11.29                    | 0.86       | 0.71             |        | 11.43                     | 1.36             | 0.64   |  |
| 4/26/2020 | 490        |                   | 28     | 0          | 4                | 1      |            |                  | 9.86                     | 1.29       | 0.86             |        | 11.07                     | 1.57             | 0.71   |  |
| 4/27/2020 | 506        |                   | 32     | 16         | 1                | 4      |            |                  | 10.57                    | 1.43       | 1.00             |        | 10.57                     | 1.50             | 0.93   |  |
| 4/28/2020 | 522        |                   | 33     | 16         | 0                | 1      |            |                  | 12.14                    | 1.00       | 1.14             |        | 11.43                     | 1.14             | 0.86   |  |
| 4/29/2020 | 567        |                   | 33     | 45         | 1                | 0      |            |                  | 16.14                    |            | 1.00             |        | 13.64                     |                  | 0.86   |  |
| 4/30/2020 | 584        |                   | 33     | 17         | 3                | 0      |            |                  | 16.71                    | 1.29       | 0.86             |        | 13.86                     | 1.29             | 0.79   |  |
| 5/1/2020  | 607        |                   | 34     | 23         | 3                | 1      |            |                  | 18.29                    | 1.71       | 1.00             |        | 14.14                     | 1.43             | 0.86   |  |
| 5/2/2020  | 628        |                   | 34     | 21         | 1                | 0      |            |                  | 19.71                    | 1.86       | 1.00             |        | 15.50                     | 1.36             | 0.86   |  |
| 5/3/2020  | 639        |                   | 34     | 11         | 1                | 0      |            |                  | 21.29                    | 1.43       | 0.86             |        | 15.57                     | 1.36             | 0.86   |  |
| 5/4/2020  | 645        |                   | 36     | 6          | 2                | 2      |            |                  | 19.86                    | 1.57       | 0.57             |        | 15.21                     | 1.50             | 0.79   |  |
| 5/5/2020  | 653        |                   | 36     | 8          | 1                | 0      |            |                  | 18.71                    | 1.71       | 0.43             |        | 15.43                     | 1.36             | 0.79   |  |
| 5/6/2020  | 676        |                   | 36     | 23         | 4                | 0      |            |                  | 15.57                    | 2.14       | 0.43             |        | 15.86                     | 1.57             | 0.71   |  |
| 5/7/2020  | 684        |                   | 36     | 8          | 3                | 0      |            |                  | 14.29                    | 2.14       | 0.43             |        | 15.50                     | 1.71             | 0.64   |  |
| 5/8/2020  | 695        |                   | 36     | 11         | 0                | 0      |            |                  | 12.57                    | 1.71       | 0.29             |        | 15.43                     | 1.71             | 0.64   |  |
| 5/9/2020  | 700        |                   | 36     | 5          | 0                | 0      |            |                  | 10.29                    | 1.57       | 0.29             |        | 15.00                     | 1.71             | 0.64   |  |
| 5/10/2020 | 708        |                   | 36     | 8          | 0                | 0      |            |                  | 9.86                     | 1.43       | 0.29             |        | 15.57                     | 1.43             | 0.57   |  |
| 5/11/2020 | 718        |                   | 37     | 10         | 0                | 1      |            |                  | 10.43                    | 1.14       | 0.14             |        | 15.14                     | 1.36             | 0.36   |  |
| 5/12/2020 | 734        |                   | 37     | 16         | 2                | 0      |            |                  | 11.57                    | 1.29       | 0.14             |        | 15.14                     | 1.50             | 0.29   |  |
| 5/13/2020 | 743        |                   | 37     | 9          | 2                | 0      |            |                  | 9.57                     | 1.00       | 0.14             |        | 12.57                     | 1.57             | 0.29   |  |
| 5/14/2020 | 752        |                   | 37     | 9          | 2                | 0      |            |                  | 9.71                     | 0.86       | 0.14             |        | 12.00                     | 1.50             | 0.29   |  |
| 5/15/2020 | 776        |                   | 37     | 24         | 4                | 0      |            |                  | 11.57                    | 1.43       | 0.14             |        | 12.07                     | 1.57             | 0.21   |  |
| 5/16/2020 | 781        |                   | 37     | 5          | 3                | 0      |            |                  | 11.57                    | 1.86       | 0.14             |        | 10.93                     | 1.71             | 0.21   |  |
| 5/17/2020 | 787        |                   | 37     | 6          | 6                | 0      |            |                  | 11.29                    | 2.71       | 0.14             |        | 10.57                     | 2.07             | 0.21   |  |

|           |      |  |    |     |    |    |   |        |       |      |        |       |      |
|-----------|------|--|----|-----|----|----|---|--------|-------|------|--------|-------|------|
| 5/18/2020 | 802  |  | 37 | 15  | 1  | 1  | 0 | 12.00  | 2.86  | 0.00 | 11.21  | 2.00  | 0.07 |
| 5/19/2020 | 814  |  | 39 | 12  | 3  | 3  | 2 | 11.43  | 3.00  | 0.29 | 11.50  | 2.14  | 0.21 |
| 5/20/2020 | 852  |  | 40 | 38  | 1  | 1  | 1 | 15.57  | 2.86  | 0.43 | 12.57  | 1.93  | 0.29 |
| 5/21/2020 | 890  |  | 41 | 38  | 4  | 4  | 1 | 19.71  | 3.14  | 0.57 | 14.71  | 2.00  | 0.36 |
| 5/22/2020 | 903  |  | 44 | 13  | 4  | 4  | 3 | 18.14  | 3.14  | 1.00 | 14.86  | 2.29  | 0.57 |
| 5/23/2020 | 915  |  | 44 | 12  | 3  | 3  | 0 | 19.14  | 3.14  | 1.00 | 15.36  | 2.50  | 0.57 |
| 5/24/2020 | 926  |  | 44 | 11  | 1  | 1  | 0 | 19.86  | 2.43  | 1.00 | 15.57  | 2.57  | 0.57 |
| 5/25/2020 | 935  |  | 47 | 9   | 1  | 1  | 3 | 19.00  | 2.43  | 1.43 | 15.50  | 2.64  | 0.71 |
| 5/26/2020 | 958  |  | 49 | 23  | 1  | 1  | 2 | 20.57  | 2.14  | 1.43 | 16.00  | 2.57  | 0.86 |
| 5/27/2020 | 960  |  | 49 | 2   | 5  | 5  | 0 | 15.43  | 2.71  | 1.29 | 15.50  | 2.79  | 0.86 |
| 5/28/2020 | 983  |  | 51 | 23  | 0  | 0  | 2 | 13.29  | 2.14  | 1.43 | 16.50  | 2.64  | 1.00 |
| 5/29/2020 | 998  |  | 54 | 15  | 2  | 2  | 3 | 13.57  | 1.86  | 1.43 | 15.86  | 2.50  | 1.21 |
| 5/30/2020 | 1014 |  | 54 | 16  | 3  | 3  | 0 | 14.14  | 1.86  | 1.43 | 16.64  | 2.50  | 1.21 |
| 5/31/2020 | 1022 |  | 54 | 8   | 0  | 0  | 0 | 13.71  | 1.71  | 1.43 | 16.79  | 2.07  | 1.21 |
| 6/1/2020  | 1057 |  | 57 | 35  | 4  | 4  | 3 | 17.43  | 2.14  | 1.43 | 18.21  | 2.29  | 1.43 |
| 6/2/2020  | 1087 |  | 57 | 30  | 2  | 2  | 0 | 18.43  | 2.29  | 1.14 | 19.50  | 2.21  | 1.29 |
| 6/3/2020  | 1109 |  | 59 | 22  | 2  | 2  | 2 | 21.29  | 1.86  | 1.43 | 18.36  | 2.29  | 1.36 |
| 6/4/2020  | 1134 |  | 59 | 25  | 2  | 2  | 0 | 21.57  | 2.14  | 1.14 | 17.43  | 2.14  | 1.29 |
| 6/5/2020  | 1165 |  | 59 | 31  | 2  | 2  | 0 | 23.86  | 2.14  | 0.71 | 18.71  | 2.00  | 1.07 |
| 6/6/2020  | 1188 |  | 60 | 23  | 7  | 7  | 1 | 24.86  | 2.71  | 0.86 | 19.50  | 2.29  | 1.14 |
| 6/7/2020  | 1196 |  | 60 | 8   | 6  | 6  | 0 | 24.86  | 3.57  | 0.86 | 19.29  | 2.64  | 1.14 |
| 6/8/2020  | 1261 |  | 61 | 65  | 9  | 9  | 1 | 29.14  | 4.29  | 0.57 | 23.29  | 3.21  | 1.00 |
| 6/9/2020  | 1308 |  | 61 | 47  | 3  | 3  | 0 | 31.57  | 4.43  | 0.57 | 25.00  | 3.36  | 0.86 |
| 6/10/2020 | 1372 |  | 62 | 64  | 3  | 3  | 1 | 37.57  | 4.57  | 0.43 | 29.43  | 3.21  | 0.93 |
| 6/11/2020 | 1443 |  | 62 | 71  | 5  | 5  | 0 | 44.14  | 5.00  | 0.43 | 32.86  | 3.57  | 0.79 |
| 6/12/2020 | 1525 |  | 62 | 82  | 11 | 11 | 0 | 51.43  | 6.29  | 0.43 | 37.64  | 4.21  | 0.57 |
| 6/13/2020 | 1564 |  | 62 | 39  | 8  | 8  | 0 | 53.71  | 6.43  | 0.29 | 39.29  | 4.57  | 0.57 |
| 6/14/2020 | 1653 |  | 62 | 89  | 5  | 5  | 0 | 65.29  | 6.29  | 0.29 | 45.07  | 4.93  | 0.57 |
| 6/15/2020 | 1729 |  | 64 | 76  | 7  | 7  | 2 | 66.86  | 6.00  | 0.43 | 48.00  | 5.14  | 0.50 |
| 6/16/2020 | 1825 |  | 64 | 96  | 12 | 12 | 0 | 73.86  | 7.29  | 0.43 | 52.71  | 5.86  | 0.50 |
| 6/17/2020 | 1945 |  | 65 | 120 | 7  | 7  | 1 | 81.86  | 7.86  | 0.43 | 59.71  | 6.21  | 0.43 |
| 6/18/2020 | 2070 |  | 65 | 125 | 9  | 9  | 0 | 89.57  | 8.43  | 0.43 | 66.86  | 6.71  | 0.43 |
| 6/19/2020 | 2206 |  | 66 | 136 | 5  | 5  | 1 | 97.29  | 7.57  | 0.57 | 74.36  | 6.93  | 0.50 |
| 6/20/2020 | 2349 |  | 66 | 143 | 6  | 6  | 0 | 112.14 | 7.29  | 0.57 | 82.93  | 6.86  | 0.43 |
| 6/21/2020 | 2392 |  | 66 | 43  | 11 | 11 | 0 | 105.57 | 8.14  | 0.57 | 85.43  | 7.21  | 0.43 |
| 6/22/2020 | 2483 |  | 66 | 91  | 5  | 5  | 0 | 107.71 | 7.86  | 0.29 | 87.29  | 6.93  | 0.36 |
| 6/23/2020 | 2742 |  | 66 | 259 | 3  | 3  | 0 | 131.00 | 6.57  | 0.29 | 102.43 | 6.93  | 0.36 |
| 6/24/2020 | 2949 |  | 66 | 207 | 8  | 8  | 0 | 143.43 | 6.71  | 0.14 | 112.64 | 7.29  | 0.29 |
| 6/25/2020 | 3103 |  | 66 | 154 | 14 | 14 | 0 | 147.57 | 7.43  | 0.14 | 118.57 | 7.93  | 0.29 |
| 6/26/2020 | 3178 |  | 67 | 75  | 11 | 11 | 1 | 138.86 | 8.29  | 0.14 | 118.07 | 7.93  | 0.36 |
| 6/27/2020 | 3251 |  | 67 | 73  | 6  | 6  | 0 | 128.86 | 8.29  | 0.14 | 120.50 | 7.79  | 0.36 |
| 6/28/2020 | 3304 |  | 67 | 53  | 8  | 8  | 0 | 130.29 | 7.86  | 0.14 | 117.93 | 8.00  | 0.36 |
| 6/29/2020 | 3424 |  | 67 | 120 | 7  | 7  | 0 | 134.43 | 8.14  | 0.14 | 121.07 | 8.00  | 0.21 |
| 6/30/2020 | 3544 |  | 69 | 120 | 9  | 9  | 2 | 114.57 | 9.00  | 0.43 | 122.79 | 7.79  | 0.36 |
| 7/1/2020  | 3680 |  | 70 | 136 | 9  | 9  | 1 | 104.43 | 9.14  | 0.57 | 123.93 | 7.93  | 0.36 |
| 7/2/2020  | 3792 |  | 71 | 112 | 8  | 8  | 1 | 98.43  | 8.29  | 0.71 | 123.00 | 7.86  | 0.43 |
| 7/3/2020  | 3974 |  | 71 | 182 | 8  | 8  | 0 | 113.71 | 7.86  | 0.57 | 126.29 | 8.07  | 0.36 |
| 7/4/2020  | 4035 |  | 71 | 61  | 13 | 13 | 0 | 112.00 | 8.86  | 0.57 | 120.43 | 8.57  | 0.36 |
| 7/5/2020  | 4104 |  | 71 | 69  | 11 | 11 | 0 | 114.29 | 9.29  | 0.57 | 122.29 | 8.57  | 0.36 |
| 7/6/2020  | 4365 |  | 71 | 261 | 17 | 17 | 0 | 134.43 | 10.71 | 0.57 | 134.43 | 9.43  | 0.36 |
| 7/7/2020  | 4571 |  | 72 | 206 | 13 | 13 | 1 | 146.71 | 11.29 | 0.43 | 130.64 | 10.14 | 0.43 |

|           |       |     |     |    |   |        |       |      |        |       |      |
|-----------|-------|-----|-----|----|---|--------|-------|------|--------|-------|------|
| 7/8/2020  | 4693  | 72  | 122 | 9  | 0 | 144.71 | 11.29 | 0.29 | 124.57 | 10.21 | 0.43 |
| 7/9/2020  | 4828  | 75  | 135 | 15 | 3 | 148.00 | 12.29 | 0.57 | 123.21 | 10.29 | 0.64 |
| 7/10/2020 | 5005  | 75  | 177 | 12 | 0 | 147.29 | 12.86 | 0.57 | 130.50 | 10.36 | 0.57 |
| 7/11/2020 | 5099  | 75  | 94  | 11 | 0 | 152.00 | 12.57 | 0.57 | 132.00 | 10.71 | 0.57 |
| 7/12/2020 | 5267  | 76  | 168 | 7  | 1 | 166.14 | 12.00 | 0.71 | 140.21 | 10.64 | 0.64 |
| 7/13/2020 | 5448  | 78  | 181 | 23 | 2 | 154.71 | 12.86 | 1.00 | 144.57 | 11.79 | 0.79 |
| 7/14/2020 | 5626  | 79  | 178 | 13 | 1 | 150.71 | 12.86 | 1.00 | 148.71 | 12.07 | 0.71 |
| 7/15/2020 | 5790  | 81  | 164 | 15 | 2 | 156.71 | 13.71 | 1.29 | 150.71 | 12.50 | 0.79 |
| 7/16/2020 | 5997  | 83  | 207 | 9  | 2 | 167.00 | 12.86 | 1.14 | 157.50 | 12.57 | 0.86 |
| 7/17/2020 | 6243  | 84  | 246 | 10 | 1 | 176.86 | 12.57 | 1.29 | 162.07 | 12.71 | 0.93 |
| 7/18/2020 | 6285  | 84  | 42  | 13 | 0 | 169.43 | 12.86 | 1.29 | 160.71 | 12.71 | 0.93 |
| 7/19/2020 | 6316  | 85  | 31  | 15 | 1 | 149.86 | 14.00 | 1.29 | 158.00 | 13.00 | 1.00 |
| 7/20/2020 | 6535  | 87  | 219 | 13 | 2 | 155.29 | 12.57 | 1.29 | 155.00 | 12.71 | 1.14 |
| 7/21/2020 | 6744  | 89  | 209 | 14 | 2 | 159.71 | 12.71 | 1.43 | 155.21 | 12.79 | 1.21 |
| 7/22/2020 | 6856  | 89  | 112 | 8  | 0 | 152.29 | 11.71 | 1.14 | 154.50 | 12.71 | 1.21 |
| 7/23/2020 | 7111  | 89  | 255 | 10 | 0 | 159.14 | 11.86 | 0.86 | 163.07 | 12.36 | 1.00 |
| 7/24/2020 | 7307  | 90  | 196 | 11 | 1 | 152.00 | 12.00 | 0.86 | 164.43 | 12.29 | 1.07 |
| 7/25/2020 | 7557  | 90  | 250 | 10 | 0 | 181.71 | 11.57 | 0.86 | 175.57 | 12.21 | 1.07 |
| 7/26/2020 | 7940  | 90  | 383 | 7  | 0 | 232.00 | 10.43 | 0.71 | 190.93 | 12.21 | 1.00 |
| 7/27/2020 | 8177  | 93  | 237 | 8  | 3 | 234.57 | 9.71  | 0.86 | 194.93 | 11.14 | 1.07 |
| 7/28/2020 | 8317  | 94  | 140 | 3  | 1 | 224.71 | 8.14  | 0.71 | 192.21 | 10.43 | 1.07 |
| 7/29/2020 | 8633  | 98  | 316 | 5  | 4 | 253.86 | 7.71  | 1.29 | 203.07 | 9.71  | 1.21 |
| 7/30/2020 | 8705  | 98  | 72  | 6  | 0 | 227.71 | 7.14  | 1.29 | 193.43 | 9.50  | 1.07 |
| 7/31/2020 | 8983  | 101 | 278 | 7  | 3 | 239.43 | 6.57  | 1.57 | 195.71 | 9.29  | 1.21 |
| 8/1/2020  | 9048  | 101 | 65  | 0  | 0 | 213.00 | 5.14  | 1.57 | 197.36 | 8.36  | 1.21 |
| 8/2/2020  | 9156  | 101 | 108 | 9  | 0 | 173.71 | 5.43  | 1.57 | 202.86 | 7.93  | 1.14 |
| 8/3/2020  | 9417  | 101 | 261 | 11 | 0 | 177.14 | 5.86  | 1.14 | 205.86 | 7.79  | 1.00 |
| 8/4/2020  | 9742  | 103 | 325 | 7  | 2 | 203.57 | 6.43  | 1.29 | 214.14 | 7.29  | 1.00 |
| 8/5/2020  | 9969  | 105 | 227 | 10 | 2 | 190.86 | 7.14  | 1.00 | 222.36 | 7.43  | 1.14 |
| 8/6/2020  | 10135 | 106 | 166 | 9  | 1 | 204.29 | 7.57  | 1.14 | 216.00 | 7.36  | 1.21 |
| 8/7/2020  | 10389 | 107 | 254 | 8  | 1 | 200.86 | 7.71  | 0.86 | 220.14 | 7.14  | 1.21 |
| 8/8/2020  | 10465 | 107 | 76  | 8  | 0 | 202.43 | 8.86  | 0.86 | 207.71 | 7.00  | 1.21 |
| 8/9/2020  | 10562 | 107 | 97  | 11 | 0 | 200.86 | 9.14  | 0.86 | 187.29 | 7.29  | 1.21 |
| 8/10/2020 | 10747 | 108 | 185 | 10 | 1 | 190.00 | 9.00  | 1.00 | 183.57 | 7.43  | 1.07 |
| 8/11/2020 | 10898 | 110 | 151 | 15 | 2 | 165.14 | 10.14 | 1.00 | 184.36 | 8.29  | 1.14 |
| 8/12/2020 | 10999 | 113 | 101 | 8  | 3 | 147.14 | 9.86  | 1.14 | 169.00 | 8.50  | 1.07 |
| 8/13/2020 | 11130 | 113 | 131 | 9  | 0 | 142.14 | 9.86  | 1.00 | 173.21 | 8.71  | 1.07 |
| 8/14/2020 | 11312 | 113 | 182 | 13 | 0 | 131.86 | 10.57 | 0.86 | 166.36 | 9.14  | 0.86 |
| 8/15/2020 | 11375 | 114 | 63  | 13 | 1 | 130.00 | 11.29 | 1.00 | 166.21 | 10.07 | 0.93 |
| 8/16/2020 | 11443 | 116 | 68  | 10 | 2 | 125.86 | 11.14 | 1.29 | 163.36 | 10.14 | 1.07 |
| 8/17/2020 | 11614 | 120 | 171 | 10 | 4 | 123.86 | 11.14 | 1.71 | 156.93 | 10.07 | 1.36 |
| 8/18/2020 | 11763 | 122 | 149 | 13 | 2 | 123.57 | 10.86 | 1.71 | 144.36 | 10.50 | 1.36 |
| 8/19/2020 | 11873 | 123 | 110 | 8  | 1 | 124.86 | 10.86 | 1.43 | 136.00 | 10.36 | 1.29 |
| 8/20/2020 | 12095 | 123 | 222 | 9  | 0 | 137.86 | 10.86 | 1.43 | 140.00 | 10.36 | 1.21 |
| 8/21/2020 | 12253 | 125 | 158 | 9  | 2 | 134.43 | 10.29 | 1.71 | 133.14 | 10.43 | 1.29 |
| 8/22/2020 | 12312 | 125 | 59  | 7  | 0 | 133.86 | 9.43  | 1.57 | 131.93 | 10.36 | 1.29 |
| 8/23/2020 | 12391 | 126 | 79  | 12 | 1 | 135.43 | 9.71  | 1.43 | 130.64 | 10.43 | 1.36 |
| 8/24/2020 | 12559 | 127 | 168 | 6  | 1 | 135.00 | 9.14  | 1.00 | 129.43 | 10.14 | 1.36 |
| 8/25/2020 | 12714 | 127 | 155 | 6  | 0 | 135.86 | 8.14  | 0.71 | 129.71 | 9.50  | 1.21 |
| 8/26/2020 | 12831 | 128 | 117 | 10 | 1 | 136.86 | 8.43  | 0.71 | 130.86 | 9.64  | 1.07 |
| 8/27/2020 | 12941 | 129 | 110 | 10 | 1 | 120.86 | 8.57  | 0.86 | 129.36 | 9.71  | 1.14 |

|            |       |  |     |     |    |   |        |       |      |        |       |      |
|------------|-------|--|-----|-----|----|---|--------|-------|------|--------|-------|------|
| 8/28/2020  | 13104 |  | 132 | 163 | 9  | 3 | 121.57 | 8.57  | 1.00 | 128.00 | 9.43  | 1.36 |
| 8/29/2020  | 13175 |  | 132 | 71  | 5  | 0 | 123.29 | 8.29  | 1.00 | 128.57 | 8.86  | 1.29 |
| 8/30/2020  | 13233 |  | 132 | 58  | 5  | 0 | 120.29 | 7.29  | 0.86 | 127.86 | 8.50  | 1.14 |
| 8/31/2020  | 13377 |  | 134 | 144 | 8  | 2 | 116.86 | 7.57  | 1.00 | 125.93 | 8.36  | 1.00 |
| 9/1/2020   | 13557 |  | 135 | 180 | 6  | 1 | 120.43 | 7.57  | 1.14 | 128.14 | 7.86  | 0.93 |
| 9/2/2020   | 13742 |  | 136 | 185 | 7  | 1 | 130.14 | 7.14  | 1.14 | 133.50 | 7.79  | 0.93 |
| 9/3/2020   | 13923 |  | 136 | 181 | 0  | 0 | 140.29 | 5.71  | 1.00 | 130.57 | 7.14  | 0.93 |
| 9/4/2020   | 14123 |  | 139 | 200 | 10 | 3 | 145.57 | 5.86  | 1.00 | 133.57 | 7.21  | 1.00 |
| 9/5/2020   | 14183 |  | 139 | 60  | 0  | 0 | 144.00 | 5.14  | 1.00 | 133.64 | 6.71  | 1.00 |
| 9/6/2020   | 14271 |  | 139 | 88  | 11 | 0 | 148.29 | 6.00  | 1.00 | 134.29 | 6.64  | 0.93 |
| 9/7/2020   | 14473 |  | 140 | 202 | 14 | 1 | 156.57 | 6.86  | 0.86 | 136.71 | 7.21  | 0.93 |
| 9/8/2020   | 14655 |  | 143 | 182 | 11 | 3 | 156.86 | 7.57  | 1.14 | 138.64 | 7.57  | 1.14 |
| 9/9/2020   | 14764 |  | 143 | 109 | 6  | 0 | 146.00 | 7.43  | 1.00 | 138.07 | 7.29  | 1.07 |
| 9/10/2020  | 14891 |  | 144 | 127 | 0  | 1 | 138.29 | 7.43  | 1.14 | 139.29 | 6.57  | 1.07 |
| 9/11/2020  | 15048 |  | 144 | 157 | 8  | 1 | 132.14 | 7.14  | 0.71 | 138.86 | 6.50  | 0.86 |
| 9/12/2020  | 15146 |  | 144 | 98  | 6  | 0 | 137.57 | 8.00  | 0.71 | 140.79 | 6.57  | 0.86 |
| 9/13/2020  | 15202 |  | 144 | 56  | 2  | 0 | 133.00 | 6.71  | 0.71 | 140.64 | 6.36  | 0.86 |
| 9/14/2020  | 15358 |  | 147 | 156 | 0  | 3 | 126.43 | 4.71  | 1.00 | 141.50 | 5.79  | 0.93 |
| 9/15/2020  | 15469 |  | 149 | 111 | 9  | 2 | 116.29 | 4.43  | 0.86 | 136.57 | 6.00  | 1.00 |
| 9/16/2020  | 15654 |  | 151 | 185 | 7  | 2 | 127.14 | 4.57  | 1.14 | 136.57 | 6.00  | 1.07 |
| 9/17/2020  | 15794 |  | 152 | 140 | 5  | 1 | 129.00 | 5.29  | 1.14 | 133.64 | 6.36  | 1.14 |
| 9/18/2020  | 15905 |  | 152 | 111 | 12 | 0 | 122.43 | 5.86  | 1.14 | 127.29 | 6.50  | 0.93 |
| 9/19/2020  | 15975 |  | 152 | 70  | 7  | 0 | 118.43 | 6.00  | 1.14 | 128.00 | 7.00  | 0.93 |
| 9/20/2020  | 16034 |  | 152 | 59  | 7  | 0 | 118.86 | 6.71  | 1.14 | 125.93 | 6.71  | 0.93 |
| 9/21/2020  | 16207 |  | 153 | 173 | 8  | 1 | 121.29 | 7.86  | 0.86 | 123.86 | 6.29  | 0.93 |
| 9/22/2020  | 16363 |  | 155 | 156 | 0  | 2 | 127.71 | 6.57  | 0.86 | 122.00 | 5.50  | 0.86 |
| 9/23/2020  | 16487 |  | 156 | 124 | 0  | 1 | 119.00 | 5.57  | 0.71 | 123.07 | 5.07  | 0.93 |
| 9/24/2020  | 16683 |  | 159 | 196 | 6  | 3 | 127.00 | 5.71  | 1.00 | 128.00 | 5.50  | 1.07 |
| 9/25/2020  | 16793 |  | 160 | 110 | 7  | 1 | 126.86 | 5.00  | 1.14 | 124.64 | 5.43  | 1.14 |
| 9/26/2020  | 16887 |  | 160 | 94  | 0  | 0 | 130.29 | 4.00  | 1.14 | 124.36 | 5.00  | 1.14 |
| 9/27/2020  | 17004 |  | 160 | 117 | 0  | 0 | 138.57 | 3.00  | 1.14 | 128.71 | 4.86  | 1.14 |
| 9/28/2020  | 17207 |  | 162 | 203 | 11 | 2 | 142.86 | 3.43  | 1.29 | 132.07 | 5.64  | 1.07 |
| 9/29/2020  | 17324 |  | 166 | 117 | 0  | 4 | 137.29 | 3.43  | 1.57 | 132.50 | 5.00  | 1.21 |
| 9/30/2020  | 17482 |  | 166 | 158 | 2  | 2 | 142.14 | 3.71  | 1.43 | 130.57 | 4.64  | 1.07 |
| 10/1/2020  | 17632 |  | 167 | 150 | 10 | 1 | 135.57 | 4.29  | 1.14 | 131.29 | 5.00  | 1.07 |
| 10/2/2020  | 17820 |  | 168 | 188 | 11 | 1 | 146.71 | 4.86  | 1.14 | 136.79 | 4.93  | 1.14 |
| 10/3/2020  | 17869 |  | 168 | 49  | 14 | 0 | 140.29 | 6.86  | 1.14 | 135.29 | 5.43  | 1.14 |
| 10/4/2020  | 17949 |  | 169 | 80  | 14 | 1 | 135.00 | 8.86  | 1.29 | 136.79 | 5.93  | 1.21 |
| 10/5/2020  | 18182 |  | 171 | 233 | 11 | 2 | 139.29 | 8.86  | 1.29 | 141.07 | 6.14  | 1.29 |
| 10/6/2020  | 18305 |  | 172 | 123 | 17 | 1 | 140.14 | 11.29 | 0.86 | 138.71 | 7.36  | 1.21 |
| 10/7/2020  | 18484 |  | 175 | 179 | 12 | 3 | 143.14 | 12.71 | 1.29 | 142.64 | 8.21  | 1.36 |
| 10/8/2020  | 18812 |  | 176 | 328 | 13 | 1 | 168.57 | 13.14 | 1.29 | 152.07 | 8.71  | 1.21 |
| 10/9/2020  | 19064 |  | 176 | 252 | 10 | 0 | 177.71 | 13.00 | 1.14 | 162.21 | 8.93  | 1.14 |
| 10/10/2020 | 19138 |  | 176 | 74  | 12 | 0 | 181.29 | 12.71 | 1.14 | 160.79 | 9.79  | 1.14 |
| 10/11/2020 | 19255 |  | 178 | 117 | 7  | 2 | 186.57 | 11.71 | 1.29 | 160.79 | 10.29 | 1.29 |
| 10/12/2020 | 19473 |  | 180 | 218 | 18 | 2 | 184.43 | 12.71 | 1.29 | 161.86 | 10.79 | 1.29 |
| 10/13/2020 | 19657 |  | 182 | 184 | 15 | 2 | 193.14 | 12.43 | 1.43 | 166.64 | 11.86 | 1.14 |
| 10/14/2020 | 19888 |  | 182 | 231 | 15 | 0 | 200.57 | 12.86 | 1.00 | 171.86 | 12.79 | 1.14 |
| 10/15/2020 | 20102 |  | 183 | 214 | 24 | 1 | 184.29 | 14.43 | 1.00 | 176.43 | 13.79 | 1.14 |
| 10/16/2020 | 20251 |  | 186 | 149 | 9  | 3 | 169.57 | 14.29 | 1.43 | 173.64 | 13.64 | 1.29 |
| 10/17/2020 | 20322 |  | 186 | 71  | 12 | 0 | 169.14 | 14.29 | 1.43 | 175.21 | 13.50 | 1.29 |

|            |       |  |     |      |    |      |        |       |        |        |       |        |
|------------|-------|--|-----|------|----|------|--------|-------|--------|--------|-------|--------|
| 10/18/2020 | 20448 |  | 186 | 126  | 18 | 0    | 170.43 | 15.86 | 1.14   | 178.50 | 13.79 | 1.21   |
| 10/19/2020 | 20639 |  | 190 | 191  | 10 | 4    | 166.57 | 14.71 | 1.43   | 175.50 | 13.71 | 1.36   |
| 10/20/2020 | 20805 |  | 194 | 166  | 9  | 4    | 164.00 | 13.86 | 1.71   | 178.57 | 13.14 | 1.57   |
| 10/21/2020 | 21033 |  | 195 | 228  | 12 | 1    | 163.57 | 13.43 | 1.86   | 182.07 | 13.14 | 1.43   |
| 10/22/2020 | 21239 |  | 197 | 206  | 12 | 2    | 162.43 | 11.71 | 2.00   | 173.36 | 13.07 | 1.50   |
| 10/23/2020 | 21413 |  | 200 | 174  | 10 | 3    | 166.00 | 11.86 | 2.00   | 167.79 | 13.07 | 1.71   |
| 10/24/2020 | 21584 |  | 200 | 171  | 5  | 0    | 180.29 | 10.86 | 2.00   | 174.71 | 12.57 | 1.71   |
| 10/25/2020 | 21692 |  | 200 | 108  | 7  | 0    | 177.71 | 9.29  | 2.00   | 174.07 | 12.57 | 1.57   |
| 10/26/2020 | 21829 |  | 201 | 137  | 19 | 1    | 170.00 | 10.57 | 1.57   | 168.29 | 12.64 | 1.50   |
| 10/27/2020 | 21922 |  | 204 | 93   | 12 | 3    | 159.57 | 11.00 | 1.43   | 161.79 | 12.43 | 1.57   |
| 10/28/2020 | 22096 |  | 206 | 174  | 8  | 2    | 151.86 | 10.43 | 1.57   | 157.71 | 11.93 | 1.71   |
| 10/29/2020 | 22312 |  | 211 | 216  | 9  | 5    | 153.29 | 10.00 | 2.00   | 157.86 | 10.86 | 2.00   |
| 10/30/2020 | 22535 |  | 214 | 223  | 17 | 3    | 160.29 | 11.00 | 2.00   | 163.14 | 11.43 | 2.00   |
| 10/31/2020 | 22742 |  | 214 | 207  | 10 | 0    | 165.43 | 11.71 | 2.00   | 172.86 | 11.29 | 2.00   |
| 11/1/2020  | 22919 |  | 214 | 177  | 20 | 0    | 175.29 | 13.57 | 2.00   | 176.50 | 11.43 | 2.00   |
| 11/2/2020  | 23153 |  | 218 | 234  | 19 | 4    | 189.14 | 13.57 | 2.43   | 179.57 | 12.07 | 2.00   |
| 11/3/2020  | 23351 |  | 219 | 198  | 18 | 1    | 204.14 | 14.43 | 2.14   | 181.86 | 12.71 | 1.79   |
| 11/4/2020  | 23656 |  | 221 | 305  | 13 | 2    | 222.86 | 15.14 | 2.14   | 187.36 | 12.79 | 1.86   |
| 11/5/2020  | 23983 |  | 225 | 327  | 21 | 4    | 238.71 | 16.86 | 2.00   | 196.00 | 13.43 | 2.00   |
| 11/6/2020  | 23983 |  | 225 | 0    | 11 | 0    | 206.86 | 16.00 | 1.57   | 183.57 | 13.50 | 1.79   |
| 11/7/2020  | 24361 |  | 226 | 378  | 17 | 1    | 231.29 | 17.00 | 1.71   | 198.36 | 14.36 | 1.86   |
| 11/8/2020  | 24663 |  | 226 | 302  | 22 | 0    | 249.14 | 17.29 | 1.71   | 212.21 | 15.43 | 1.86   |
| 11/9/2020  | 25024 |  | 228 | 361  | 20 | 2    | 267.29 | 17.43 | 1.43   | 228.21 | 15.50 | 1.93   |
| 11/10/2020 | 25370 |  | 231 | 346  | 18 | 3    | 288.43 | 17.43 | 1.71   | 246.29 | 15.93 | 1.93   |
| 11/11/2020 | 25746 |  | 231 | 376  | 11 | 0    | 298.57 | 17.14 | 1.43   | 260.71 | 16.14 | 1.79   |
| 11/12/2020 | 26064 |  | 233 | 318  | 17 | 2    | 297.29 | 16.57 | 1.14   | 268.00 | 16.71 | 1.57   |
| 11/13/2020 | 26430 |  | 235 | 366  | 32 | 2    | 349.57 | 19.57 | 1.43   | 278.21 | 17.79 | 1.50   |
| 11/14/2020 | 27046 |  | 235 | 616  | 27 | 0    | 383.57 | 21.00 | 1.29   | 307.43 | 19.00 | 1.50   |
| 11/15/2020 | 27501 |  | 238 | 455  | 20 | 3    | 405.43 | 20.71 | 1.71   | 327.29 | 19.00 | 1.71   |
| 11/16/2020 | 27729 |  | 240 | 228  | 26 | 2    | 386.43 | 21.57 | 1.71   | 326.86 | 19.50 | 1.57   |
| 11/17/2020 | 28127 |  | 243 | 398  | 33 | 3    | 393.86 | 23.71 | 1.71   | 341.14 | 20.57 | 1.71   |
| 11/18/2020 | 28506 |  | 246 | 379  | 20 | 3    | 394.29 | 25.00 | 2.14   | 346.43 | 21.07 | 1.79   |
| 11/19/2020 | 28966 |  | 248 | 460  | 28 | 2    | 414.57 | 26.57 | 2.14   | 355.93 | 21.57 | 1.64   |
| 11/20/2020 | 29516 |  | 254 | 550  | 21 | 6    | 440.86 | 25.00 | 2.71   | 395.21 | 22.29 | 2.07   |
| 11/21/2020 | 29991 |  | 254 | 475  | 21 | 0    | 420.71 | 24.14 | 2.71   | 402.14 | 22.57 | 2.00   |
| 11/22/2020 | 30500 |  | 257 | 509  | 22 | 3    | 428.43 | 24.43 | 2.71   | 416.93 | 22.57 | 2.21   |
| 11/23/2020 | 30917 |  | 258 | 417  | 35 | 1    | 455.43 | 25.71 | 2.57   | 420.93 | 23.64 | 2.14   |
| 11/24/2020 | 31333 |  | 260 | 416  | 28 | 2    | 458.00 | 25.00 | 2.43   | 425.93 | 24.36 | 2.07   |
| 11/25/2020 | 31749 |  | 260 | 416  | 19 | 0    | 463.29 | 24.86 | 2.00   | 428.79 | 24.93 | 2.07   |
| 11/26/2020 | 32176 |  | 264 | 427  | 10 | 4    | 458.57 | 22.29 | 2.29   | 436.57 | 24.43 | 2.21   |
| 11/27/2020 | 33377 |  | 265 | 1201 | 3  | 1    | 551.57 | 19.71 | 1.57   | 496.21 | 22.36 | 2.14   |
| 11/28/2020 | 33623 |  | 268 | 246  |    | 3    | 518.86 | 19.50 | 2.00   | 469.79 | 22.00 | 2.36   |
| 11/29/2020 | 33985 |  | 269 | 362  |    | 1    | 497.86 | 19.00 | 1.71   | 463.14 | 22.17 | 2.21   |
| 11/30/2020 | 34279 |  | 270 | 294  |    | 1    | 480.29 | 15.00 | 1.71   | 467.86 | 21.82 | 2.14   |
| 12/1/2020  | 34279 |  |     |      |    | -270 | 491.00 | 10.67 | -37.14 | 473.23 | 20.70 | -17.36 |

\*Tulsa County Hospital reporting does not contain cumulative data.

\*\*Tulsa Hospital data entered weekly. Latest data ends on 7/29/20.



**Glenpool**

|           | Cumulative |           |        | Deaths | Active Cases | Daily Change |           |        | Rolling Averages (7-day) |           |        | Rolling Averages (14-day) |           |        |
|-----------|------------|-----------|--------|--------|--------------|--------------|-----------|--------|--------------------------|-----------|--------|---------------------------|-----------|--------|
|           | Infections | Recovered | Deaths |        |              | Infections   | Recovered | Deaths | Infections               | Recovered | Deaths | Infections                | Recovered | Deaths |
| 4/1/2020  | 3          |           | 0      |        |              | 3            |           |        |                          |           |        |                           |           |        |
| 4/7/2020  | 11         |           | 0      |        |              | 8            |           |        |                          |           |        |                           |           |        |
| 4/14/2020 | 13         |           | 0      |        |              | 2            |           |        |                          |           |        |                           |           |        |
| 4/21/2020 | 14         |           | 0      |        |              | 1            |           |        |                          |           |        |                           |           |        |
| 5/12/2020 | 18         |           | 0      |        |              | 4            |           |        |                          |           |        |                           |           |        |
| 5/19/2020 | 19         |           | 0      |        |              | 1            |           |        |                          |           |        |                           |           |        |
| 6/2/2020  | 20         |           | 0      |        |              | 1            |           |        |                          |           |        |                           |           |        |
| 6/9/2020  | 29         |           | 0      |        |              | 9            |           |        |                          |           |        |                           |           |        |
| 6/16/2020 | 50         |           | 0      |        |              | 21           |           |        |                          |           |        |                           |           |        |
| 6/23/2020 | 95         |           | 0      |        |              | 45           |           |        |                          |           |        |                           |           |        |
| 6/30/2020 | 120        |           | 0      |        |              | 25           |           |        |                          |           |        |                           |           |        |
| 7/7/2020  | 149        |           | 0      |        |              | 29           |           |        |                          |           |        |                           |           |        |
| 7/14/2020 | 174        |           | 0      |        |              | 25           |           |        |                          |           |        |                           |           |        |
| 7/21/2020 | 190        |           | 0      |        |              | 16           |           |        |                          |           |        |                           |           |        |
| 7/29/2020 | 225        | 186       | 0      |        | 39           | 35           |           |        |                          |           |        |                           |           |        |
| 7/30/2020 | 230        | 190       | 0      |        | 40           | 5            | 4         | 0      |                          |           |        |                           |           |        |
| 7/31/2020 | 235        | 203       | 0      |        | 32           | 5            | 13        | 0      |                          |           |        |                           |           |        |
| 8/2/2020  | 239        | 206       | 0      |        | 33           | 4            | 3         | 0      |                          |           |        |                           |           |        |
| 8/3/2020  | 247        | 212       | 0      |        | 247          | 35           | 8         | 6      |                          |           |        |                           |           |        |
| 8/4/2020  | 252        | 217       | 0      |        | 35           | 5            | 5         | 3      |                          |           |        |                           |           |        |
| 8/5/2020  | 255        | 223       | 1      |        | 33           | 32           | 3         | 6      | 5.40                     | 6.20      | 0.00   | 5.33                      | 6.60      | 0.20   |
| 8/6/2020  | 255        | 226       | 1      |        | 29           | 0            | 0         | 3      | 2.67                     | 6.00      | 0.17   | 2.67                      | 6.00      | 0.17   |
| 8/7/2020  | 262        | 231       | 1      |        | 31           | 7            | 5         | 0      | 3.33                     | 4.67      | 0.17   | 3.33                      | 4.00      | 0.14   |
| 8/8/2020  | 262        | 231       | 1      |        | 31           | 0            | 0         | 0      | 2.33                     | 4.00      | 0.14   | 2.33                      | 4.00      | 0.14   |
| 8/9/2020  | 262        | 232       | 1      |        | 30           | 0            | 0         | 0      | 2.33                     | 3.71      | 0.14   | 2.33                      | 3.71      | 0.14   |
| 8/10/2020 | 262        | 241       | 1      |        | 31           | 0            | 9         | 0      | 0.00                     | 4.14      | 0.14   | 0.00                      | 4.14      | 0.14   |
| 8/11/2020 | 262        | 245       | 2      |        | 17           | 0            | 4         | 1      | 0.00                     | 4.00      | 0.29   | 0.00                      | 4.00      | 0.29   |
| 8/12/2020 | 264        | 248       | 2      |        | 16           | 2            | 3         | 0      | 0.67                     | 3.57      | 0.14   | 0.67                      | 3.57      | 0.14   |
| 8/13/2020 | 266        | 248       | 2      |        | 18           | 2            | 0         | 0      | 1.33                     | 3.14      | 0.14   | 1.33                      | 3.14      | 0.14   |
| 8/14/2020 | 270        | 248       | 2      |        | 22           | 4            | 0         | 0      | 2.67                     | 2.43      | 0.14   | 2.67                      | 2.43      | 0.14   |
| 8/15/2020 | 271        | 249       | 2      |        | 23           | 2            | 1         | 0      | 2.67                     | 2.57      | 0.14   | 2.67                      | 2.57      | 0.14   |
| 8/16/2020 | 273        | 249       | 2      |        | 24           | 1            | 0         | 0      | 2.33                     | 2.43      | 0.14   | 2.33                      | 2.43      | 0.14   |
| 8/17/2020 | 275        | 251       | 2      |        | 24           | 2            | 2         | 0      | 1.67                     | 1.43      | 0.14   | 1.67                      | 1.43      | 0.14   |
| 8/18/2020 | 278        | 251       | 2      |        | 27           | 3            | 0         | 0      | 2.00                     | 0.86      | 0.00   | 2.00                      | 0.86      | 0.00   |
| 8/19/2020 | 280        | 252       | 3      |        | 28           | 2            | 1         | 1      | 2.33                     | 0.57      | 0.14   | 2.33                      | 0.57      | 0.14   |
| 8/20/2020 | 283        | 252       | 3      |        | 31           | 3            | 0         | 0      | 2.67                     | 0.57      | 0.14   | 2.67                      | 0.57      | 0.14   |
| 8/21/2020 | 284        | 252       | 3      |        | 32           | 1            | 0         | 0      | 2.00                     | 0.57      | 0.14   | 2.00                      | 0.57      | 0.14   |
| 8/22/2020 | 286        | 254       | 3      |        | 32           | 2            | 2         | 0      | 2.00                     | 0.71      | 0.14   | 2.00                      | 0.71      | 0.14   |
| 8/23/2020 | 289        | 254       | 3      |        | 35           | 3            | 0         | 0      | 2.00                     | 0.71      | 0.14   | 2.00                      | 0.71      | 0.14   |
| 8/24/2020 | 291        | 255       | 3      |        | 36           | 2            | 1         | 0      | 2.33                     | 0.57      | 0.14   | 2.33                      | 0.57      | 0.14   |
| 8/25/2020 | 294        | 260       | 3      |        | 34           | 3            | 5         | 0      | 2.67                     | 1.29      | 0.14   | 2.67                      | 1.29      | 0.14   |
| 8/26/2020 | 295        | 262       | 3      |        | 33           | 1            | 2         | 0      | 2.00                     | 1.43      | 0.00   | 2.00                      | 1.43      | 0.00   |
| 8/27/2020 | 297        | 265       | 3      |        | 32           | 2            | 3         | 0      | 2.00                     | 1.86      | 0.00   | 2.00                      | 1.86      | 0.00   |
| 8/28/2020 | 307        | 266       | 3      |        | 41           | 10           | 1         | 0      | 4.33                     | 2.00      | 0.00   | 4.33                      | 2.00      | 0.00   |
| 8/29/2020 | 307        | 267       | 3      |        | 40           | 0            | 1         | 0      | 4.00                     | 1.86      | 0.00   | 4.00                      | 1.86      | 0.00   |
| 8/30/2020 | 311        | 269       | 4      |        | 42           | 4            | 2         | 1      | 4.67                     | 2.14      | 0.14   | 4.67                      | 2.14      | 0.14   |
| 9/1/2020  | 315        | 272       | 4      |        | 43           | 4            | 3         | 0      | 2.67                     | 2.43      | 0.14   | 2.67                      | 2.43      | 0.14   |
| 9/2/2020  | 319        | 276       | 4      |        | 43           | 4            | 4         | 0      | 4.00                     | 2.29      | 0.14   | 4.00                      | 2.29      | 0.14   |
| 9/3/2020  | 323        | 279       | 4      |        | 44           | 4            | 3         | 0      | 4.00                     | 2.43      | 0.14   | 4.00                      | 2.43      | 0.14   |
| 9/4/2020  | 323        | 279       | 4      |        | 44           | 0            | 0         | 0      | 2.67                     | 2.00      | 0.14   | 2.67                      | 2.00      | 0.14   |
| 9/5/2020  | 331        | 281       | 4      |        | 50           | 8            | 2         | 0      | 4.00                     | 2.14      | 0.14   | 4.00                      | 2.14      | 0.14   |
| 9/6/2020  | 334        | 283       | 4      |        | 51           | 3            | 2         | 0      | 3.67                     | 2.29      | 0.14   | 3.67                      | 2.29      | 0.14   |

|            |     |     |   |    |    |    |   |      |      |      |      |      |      |
|------------|-----|-----|---|----|----|----|---|------|------|------|------|------|------|
| 9/7/2020   | 336 | 284 | 4 | 52 | 2  | 1  | 0 | 4.33 | 2.14 | 0.00 | 3.36 | 2.14 | 0.07 |
| 9/8/2020   | 341 | 286 | 4 | 55 | 5  | 2  | 0 | 3.33 | 2.00 | 0.00 | 3.57 | 2.21 | 0.07 |
| 9/9/2020   | 345 | 287 | 4 | 58 | 4  | 1  | 0 | 3.67 | 1.57 | 0.00 | 3.64 | 1.93 | 0.07 |
| 9/10/2020  | 345 | 289 | 4 | 56 | 0  | 2  | 0 | 3.00 | 1.43 | 0.00 | 3.57 | 1.93 | 0.07 |
| 9/11/2020  | 346 | 294 | 4 | 52 | 1  | 5  | 0 | 1.67 | 2.14 | 0.00 | 3.50 | 2.07 | 0.07 |
| 9/12/2020  | 346 | 303 | 4 | 43 | 0  | 9  | 0 | 0.33 | 3.14 | 0.00 | 2.79 | 2.64 | 0.07 |
| 9/13/2020  | 348 | 306 | 4 | 42 | 2  | 3  | 0 | 1.00 | 3.29 | 0.00 | 2.93 | 2.79 | 0.07 |
| 9/14/2020  | 350 | 307 | 4 | 43 | 2  | 1  | 0 | 1.33 | 3.29 | 0.00 | 2.79 | 2.71 | 0.00 |
| 9/15/2020  | 353 | 311 | 4 | 42 | 3  | 4  | 0 | 2.33 | 3.57 | 0.00 | 2.71 | 2.79 | 0.00 |
| 9/16/2020  | 359 | 312 | 4 | 47 | 6  | 1  | 0 | 3.67 | 3.57 | 0.00 | 2.86 | 2.57 | 0.00 |
| 9/17/2020  | 363 | 318 | 4 | 45 | 4  | 6  | 0 | 4.33 | 4.14 | 0.00 | 2.86 | 2.79 | 0.00 |
| 9/18/2020  | 365 | 320 | 4 | 45 | 2  | 2  | 0 | 4.00 | 3.71 | 0.00 | 3.00 | 2.93 | 0.00 |
| 9/19/2020  | 367 | 322 | 4 | 45 | 2  | 2  | 0 | 2.67 | 2.71 | 0.00 | 2.57 | 2.93 | 0.00 |
| 9/20/2020  | 369 | 333 | 4 | 36 | 2  | 11 | 0 | 2.00 | 3.86 | 0.00 | 2.50 | 3.57 | 0.00 |
| 9/21/2020  | 369 | 334 | 4 | 35 | 0  | 1  | 0 | 1.33 | 3.86 | 0.00 | 2.36 | 3.57 | 0.00 |
| 9/22/2020  | 374 | 336 | 4 | 38 | 5  | 2  | 0 | 2.33 | 3.57 | 0.00 | 2.36 | 3.57 | 0.00 |
| 9/23/2020  | 377 | 341 | 4 | 41 | 3  | 0  | 0 | 2.67 | 3.43 | 0.00 | 2.29 | 3.50 | 0.00 |
| 9/24/2020  | 381 | 338 | 4 | 43 | 4  | 2  | 0 | 4.00 | 2.86 | 0.00 | 2.57 | 3.50 | 0.00 |
| 9/25/2020  | 383 | 342 | 4 | 41 | 2  | 4  | 0 | 3.00 | 3.14 | 0.00 | 2.64 | 3.43 | 0.00 |
| 9/26/2020  | 388 | 343 | 4 | 45 | 5  | 1  | 0 | 3.67 | 3.00 | 0.00 | 3.00 | 2.86 | 0.00 |
| 9/27/2020  | 389 | 347 | 4 | 42 | 1  | 4  | 0 | 2.67 | 2.00 | 0.00 | 2.93 | 2.93 | 0.00 |
| 9/28/2020  | 394 | 349 | 4 | 45 | 5  | 2  | 0 | 3.67 | 2.14 | 0.00 | 3.14 | 3.00 | 0.00 |
| 9/29/2020  | 407 | 357 | 4 | 50 | 13 | 8  | 0 | 6.33 | 3.00 | 0.00 | 3.86 | 3.29 | 0.00 |
| 9/30/2020  | 410 | 358 | 4 | 52 | 3  | 1  | 0 | 7.00 | 3.14 | 0.00 | 3.64 | 3.29 | 0.00 |
| 10/1/2020  | 411 | 361 | 4 | 50 | 1  | 3  | 0 | 5.67 | 3.29 | 0.00 | 3.43 | 3.07 | 0.00 |
| 10/2/2020  | 411 | 361 | 4 | 50 | 0  | 1  | 0 | 1.33 | 2.71 | 0.00 | 3.29 | 2.93 | 0.00 |
| 10/3/2020  | 414 | 364 | 4 | 50 | 3  | 3  | 0 | 1.33 | 3.00 | 0.00 | 3.36 | 3.00 | 0.00 |
| 10/4/2020  | 418 | 365 | 4 | 53 | 4  | 1  | 0 | 2.33 | 2.57 | 0.00 | 3.50 | 2.29 | 0.00 |
| 10/5/2020  | 418 | 367 | 4 | 51 | 0  | 2  | 0 | 2.33 | 2.57 | 0.00 | 3.50 | 2.36 | 0.00 |
| 10/6/2020  | 419 | 371 | 4 | 48 | 1  | 4  | 0 | 1.67 | 2.00 | 0.00 | 3.21 | 2.50 | 0.00 |
| 10/7/2020  | 420 | 373 | 4 | 47 | 1  | 2  | 0 | 0.67 | 2.14 | 0.00 | 3.07 | 2.64 | 0.00 |
| 10/8/2020  | 433 | 376 | 4 | 57 | 13 | 3  | 0 | 5.00 | 2.14 | 0.00 | 3.71 | 2.71 | 0.00 |
| 10/9/2020  | 439 | 384 | 4 | 55 | 6  | 8  | 0 | 6.67 | 3.29 | 0.00 | 4.00 | 3.00 | 0.00 |
| 10/10/2020 | 440 | 388 | 4 | 52 | 1  | 4  | 0 | 6.67 | 3.43 | 0.00 | 3.71 | 3.21 | 0.00 |
| 10/11/2020 | 440 | 391 | 4 | 49 | 0  | 3  | 0 | 2.33 | 3.71 | 0.00 | 3.64 | 3.14 | 0.00 |
| 10/12/2020 | 443 | 397 | 4 | 46 | 3  | 6  | 0 | 1.33 | 4.29 | 0.00 | 3.50 | 3.43 | 0.00 |
| 10/13/2020 | 444 | 400 | 5 | 44 | 1  | 3  | 1 | 1.33 | 4.14 | 0.14 | 2.64 | 3.07 | 0.07 |
| 10/14/2020 | 450 | 400 | 5 | 50 | 6  | 0  | 0 | 3.33 | 3.86 | 0.14 | 2.86 | 3.00 | 0.07 |
| 10/15/2020 | 456 | 401 | 5 | 55 | 6  | 1  | 0 | 4.33 | 3.57 | 0.14 | 3.21 | 2.86 | 0.07 |
| 10/16/2020 | 465 | 402 | 5 | 63 | 9  | 1  | 0 | 7.00 | 2.57 | 0.14 | 3.86 | 2.93 | 0.07 |
| 10/17/2020 | 473 | 404 | 5 | 69 | 8  | 2  | 0 | 7.67 | 2.29 | 0.14 | 4.21 | 2.86 | 0.07 |
| 10/18/2020 | 476 | 409 | 5 | 67 | 3  | 5  | 0 | 6.67 | 2.57 | 0.14 | 4.14 | 3.14 | 0.07 |
| 10/19/2020 | 482 | 409 | 5 | 73 | 6  | 0  | 0 | 5.67 | 1.71 | 0.14 | 4.57 | 3.00 | 0.07 |
| 10/20/2020 | 485 | 417 | 5 | 68 | 3  | 8  | 0 | 4.00 | 2.43 | 0.00 | 4.71 | 3.29 | 0.07 |
| 10/21/2020 | 486 | 421 | 5 | 65 | 1  | 4  | 0 | 3.33 | 3.00 | 0.00 | 4.71 | 3.43 | 0.07 |
| 10/22/2020 | 492 | 421 | 5 | 71 | 6  | 0  | 0 | 3.33 | 2.86 | 0.00 | 4.21 | 3.21 | 0.07 |
| 10/23/2020 | 496 | 421 | 5 | 75 | 4  | 0  | 0 | 3.67 | 2.71 | 0.00 | 4.07 | 2.64 | 0.07 |
| 10/24/2020 | 498 | 424 | 5 | 74 | 2  | 3  | 0 | 4.00 | 2.86 | 0.00 | 4.14 | 2.57 | 0.07 |
| 10/25/2020 | 502 | 426 | 5 | 76 | 4  | 2  | 0 | 3.33 | 2.43 | 0.00 | 4.43 | 2.50 | 0.07 |
| 10/26/2020 | 508 | 428 | 5 | 80 | 6  | 2  | 0 | 4.00 | 2.71 | 0.00 | 4.64 | 2.21 | 0.07 |
| 10/27/2020 | 510 | 439 | 5 | 71 | 2  | 11 | 0 | 4.00 | 3.14 | 0.00 | 4.71 | 2.79 | 0.00 |
| 10/28/2020 | 512 | 444 | 5 | 68 | 2  | 5  | 0 | 3.33 | 3.29 | 0.00 | 4.43 | 3.14 | 0.00 |
| 10/29/2020 | 516 | 450 | 5 | 66 | 4  | 6  | 0 | 2.67 | 4.14 | 0.00 | 4.29 | 3.50 | 0.00 |
| 10/30/2020 | 524 | 457 | 5 | 67 | 8  | 7  | 0 | 4.67 | 5.14 | 0.00 | 4.21 | 3.93 | 0.00 |
| 10/31/2020 | 529 | 461 | 5 | 68 | 5  | 4  | 0 | 5.67 | 5.29 | 0.00 | 4.00 | 4.07 | 0.00 |
| 11/1/2020  | 531 | 464 | 5 | 67 | 2  | 3  | 0 | 5.00 | 5.43 | 0.00 | 3.93 | 3.93 | 0.00 |
| 11/2/2020  | 532 | 466 | 5 | 66 | 1  | 2  | 0 | 2.67 | 5.43 | 0.00 | 3.57 | 4.07 | 0.00 |
| 11/3/2020  | 537 | 471 | 5 | 66 | 5  | 5  | 0 | 2.67 | 4.57 | 0.00 | 3.71 | 3.86 | 0.00 |
| 11/4/2020  | 540 | 477 | 5 | 63 | 3  | 6  | 0 | 3.00 | 4.71 | 0.00 | 3.86 | 4.00 | 0.00 |

|            |     |     |   |     |      |      |    |         |        |       |        |        |       |
|------------|-----|-----|---|-----|------|------|----|---------|--------|-------|--------|--------|-------|
| 11/5/2020  | 546 | 481 | 5 | 65  | 6    | 4    | 0  | 4.67    | 4.43   | 0.00  | 3.86   | 4.29   | 0.00  |
| 11/6/2020  | 547 | 483 | 6 | 64  | 1    | 2    | 1  | 3.33    | 3.71   | 0.14  | 3.64   | 4.43   | 0.07  |
| 11/7/2020  | 553 | 490 | 6 | 63  | 6    | 7    | 0  | 4.33    | 4.14   | 0.14  | 3.93   | 4.71   | 0.07  |
| 11/8/2020  | 556 | 497 | 6 | 59  | 3    | 7    | 0  | 3.33    | 4.71   | 0.14  | 3.86   | 5.07   | 0.07  |
| 11/9/2020  | 560 | 500 | 6 | 60  | 4    | 3    | 0  | 4.33    | 4.86   | 0.14  | 3.71   | 5.14   | 0.07  |
| 11/10/2020 | 561 | 504 | 6 | 57  | 1    | 4    | 0  | 2.67    | 4.71   | 0.14  | 3.64   | 4.64   | 0.07  |
| 11/11/2020 | 569 | 506 | 6 | 63  | 8    | 2    | 0  | 4.33    | 4.14   | 0.14  | 4.07   | 4.43   | 0.07  |
| 11/12/2020 | 576 | 510 | 6 | 66  | 7    | 4    | 0  | 5.33    | 4.14   | 0.14  | 4.29   | 4.29   | 0.07  |
| 11/13/2020 | 581 | 513 | 6 | 68  | 5    | 3    | 0  | 6.67    | 4.29   | 0.00  | 4.07   | 4.00   | 0.07  |
| 11/14/2020 | 596 | 514 | 6 | 82  | 15   | 1    | 0  | 9.00    | 3.43   | 0.00  | 4.79   | 3.79   | 0.07  |
| 11/15/2020 | 607 | 516 | 6 | 91  | 11   | 2    | 0  | 10.33   | 2.71   | 0.00  | 5.43   | 3.71   | 0.07  |
| 11/16/2020 | 614 | 518 | 7 | 96  | 7    | 2    | 1  | 11.00   | 2.57   | 0.14  | 5.86   | 3.71   | 0.14  |
| 11/17/2020 | 622 | 526 | 7 | 96  | 8    | 8    | 0  | 8.67    | 3.14   | 0.14  | 6.07   | 3.93   | 0.14  |
| 11/18/2020 | 634 | 530 | 7 | 104 | 12   | 4    | 0  | 9.00    | 3.43   | 0.14  | 6.71   | 3.79   | 0.14  |
| 11/19/2020 | 643 | 535 | 7 | 108 | 9    | 5    | 0  | 9.67    | 3.57   | 0.14  | 6.93   | 3.86   | 0.14  |
| 11/20/2020 | 653 | 538 | 7 | 115 | 10   | 3    | 0  | 10.33   | 3.57   | 0.14  | 7.57   | 3.93   | 0.07  |
| 11/21/2020 | 663 | 548 | 7 | 115 | 10   | 10   | 0  | 9.67    | 4.86   | 0.14  | 7.86   | 4.14   | 0.07  |
| 11/22/2020 | 665 | 554 | 7 | 111 | 2    | 6    | 0  | 7.33    | 5.43   | 0.14  | 7.79   | 4.07   | 0.07  |
| 11/23/2020 | 674 | 561 | 7 | 113 | 9    | 7    | 0  | 7.00    | 6.14   | 0.00  | 8.14   | 4.36   | 0.07  |
| 11/24/2020 | 679 | 568 | 7 | 111 | 5    | 7    | 0  | 5.33    | 6.00   | 0.00  | 8.43   | 4.57   | 0.07  |
| 11/25/2020 | 687 | 576 | 7 | 111 | 8    | 8    | 0  | 7.33    | 6.57   | 0.00  | 8.43   | 5.00   | 0.07  |
| 11/26/2020 | 696 | 582 | 7 | 114 | 9    | 6    | 0  | 7.33    | 6.71   | 0.00  | 8.57   | 5.14   | 0.07  |
| 11/27/2020 | 696 | 582 | 7 | 114 | 0    | 0    | 0  | 5.67    | 6.29   | 0.00  | 8.21   | 4.93   | 0.07  |
| 11/28/2020 | 715 | 612 | 7 | 103 | 19   | 30   | 0  | 9.33    | 9.14   | 0.00  | 8.50   | 7.00   | 0.07  |
| 11/29/2020 | 717 | 619 | 7 | 98  | 2    | 7    | 0  | 7.00    | 9.29   | 0.00  | 7.86   | 7.36   | 0.07  |
| 11/30/2020 | 728 | 624 | 7 | 104 | 11   | 5    | 0  | 10.67   | 9.00   | 0.00  | 8.14   | 7.57   | 0.00  |
| 12/1/2020  |     |     |   | 0   | -728 | -624 | -7 | -238.33 | -81.14 | -1.00 | -44.43 | -37.57 | -0.50 |

**Notes:**

April 1st total included the numbers for all of March.  
Totals prior to 7/29/2020 are weekly totals as reported by the TCCHD. There were weeks on their spreadsheet that did not have totals on it, but I was told that only two cases were missing from the total.  
The TCCHD did not send "Recovered" totals with their data.  
Totals beginning 07/29/2020 are gathered from the OKSDH website.



**MINUTES**  
**Regular Meeting**  
**November 2, 2020 Zoom Video Conference 6:00 PM**

**COUNCIL PRESENT:**

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

**STAFF PRESENT:**

David Tillotson  
Susan White  
Lowell Peterson  
Wendy Knight  
John Gonsalves  
Lynn Burrow  
Jim Martin  
Lea Ann Reed  
Rob Werley

- A) Call to Order - Timothy Lee Fox, Mayor**  
Mayor Fox called the meeting to order at 6:05 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 – Heather Scherer, Living Water United Methodist Church**
- D) Pledge of Allegiance – Timothy Lee Fox, Mayor**
- E) Community Development Report and Introduction of Code Enforcement Officer– Lynn Burrow, Community Development Director**  
[Community Development Director's Report 11 02 20](#)
- F) City Manager Report – David Tillotson, City Manager**

[CM Report.11022020](#)

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

There was no Mayor's report.

**H) Council Comments**

**Mayor Fox** acknowledged **Councilor Kearns'** daughter, Maddie Kearns, for several Regional accolades she has received and said we are all proud that she represents Glenpool.

**I) Public Comments**

There were no public comments.

**J) Scheduled Business**

- 1) Discussion and possible action to approve minutes from October 19, 2020 meeting.  
(Wendy Knight, City Clerk)

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

*To approve the minutes as presented.*

|                          | <b>For</b> | <b>Against</b> | <b>Abstained</b> | <b>Absent</b> |
|--------------------------|------------|----------------|------------------|---------------|
| Tim Fox                  | x          |                |                  |               |
| Momodou Ceesay           |            |                | x                |               |
| Joyce Calvert            | x          |                |                  |               |
| Jacqueline Triplett-Lund | x          |                |                  |               |
| Brandon Kearns           |            |                | x                |               |
|                          | 3          | 0              | 2                | 0             |

CARRIED.

[City Council Regular Meeting - 19 Oct 2020 - Minutes - Html](#)

- 2) Discussion and possible action to approve Resolution 2020010, a Resolution of the City of Glenpool, Oklahoma authorizing Oklahoma Municipal Assurance Group (OMAG) to distribute escrow account funds and directing the City Finance Director to place them in a designated safety account.

(David Tillotson, City Manager)

Mr. Tillotson presented and recommended Council approval of Resolution 2020010, a Resolution of the City of Glenpool, Oklahoma authorizing Oklahoma Municipal Assurance Group (OMAG) to distribute escrow account funds and directing the City Finance Director to place

them in a designated safety account. As part of OMAG's Standard Plan Group for Worker's Comp insurance, the City is eligible for partial rebates of paid premiums based on loss ratios within the plan group and individually. The group must achieve a loss ratio of less than 100% before any rebates are contemplated for the plan year. These loss ratios are calculated 36 months after the inception of the policy period.

Moved by Momodou Ceesay, seconded by Jacqueline Triplett-Lund

*To approve Resolution 2020010, a Resolution of the City of Glenpool, Oklahoma authorizing Oklahoma Municipal Assurance Group (OMAG) to distribute escrow account funds and directing the City Finance Director to place them in a designated safety account.*

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

CARRIED.

[Staff Report - OMAG Resolution](#)

[OMAG Letter](#)

[OMAG Worker's Comp Resolution](#)

- 3) Discussion and possible action to endorse the 2021 OneVoice Legislative Agenda.  
(David Tillotson, City Manager)

Mr. Tillotson presented and recommended Council endorse the 2021 OneVoice Legislative Agenda. The agenda continues to call on the state legislature to address municipal revenue diversification. As the Council is aware, municipalities in Oklahoma are the only state in the country that are forced to fund their operations through a single tax source, sales tax. Additionally, the agenda calls for removal of exemptions to the 811 One Call Program (Call Before You Dig). Although this will potentially create more work for our public works employees it will help protect our water and sewer lines in the ground. Finally, the legislative agenda calls for the widening of Highway 75 and continued support at both the state and federal level for economic incentives to assist municipalities with development.

Connor Carroll, Tulsa Regional Chamber, also spoke on behalf of the

Agenda.

Moved by Brandon Kearns, seconded by Joyce Calvert

*To endorse the 2021 OneVoice Legislative Agenda.*

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

CARRIED.

[Staff Report - OneVoice Adoption](#)  
[2021 OneVoice Agenda](#)

- 4) Discussion and possible action to approve sales quotes received from Bill Knight Ford Dealership, Light 'Em Up Emergency Equipment, and Glenpool Auto Body for 6 Ford Police Interceptor vehicles and equipment for a total purchase price of \$272,958.00, to be funded from FY 2020/2021 Public Safety Capital Budget item 51-6-03-6350: vehicles.

(Jim Martin, Police Chief)

Chief Martin presented and recommended Council approval of sales quotes received from Bill Knight Ford Dealership, Light 'Em Up Emergency Equipment, and Glenpool Auto Body for 6 Ford Police Interceptor vehicles and equipment for a total purchase price of \$272,958.00, to be funded from FY 2020/2021 Public Safety Capital Budget item 51-6-03-6350: vehicles. Oklahoma State Bank will finance the project, and payment will not start until the vehicles are received.

Moved by Brandon Kearns, seconded by Jacqueline Triplett-Lund

*To approve sales quotes received from Bill Knight Ford Dealership, Light 'Em Up Emergency Equipment, and Glenpool Auto Body for 6 Ford Police Interceptor vehicles and equipment for a total purchase price of \$272,958.00, to be funded from FY 2020/2021 Public Safety Capital Budget item 51-6-03-6350: vehicles.*

- **VICE MAYOR CEESAY WAS TEMPORARILY ABSENT DUE TO TECHNICAL DIFFICULTIES BUT ENDORSED THE MAJORITY AFFIRMATIVE VOTE UPON HIS RETURN.**

|                          | For | Against | Abstained | Absent |
|--------------------------|-----|---------|-----------|--------|
| Tim Fox                  | x   |         |           |        |
| Momodou Ceesay           |     |         |           | x      |
| Joyce Calvert            | x   |         |           |        |
| Jacqueline Triplett-Lund | x   |         |           |        |
| Brandon Kearns           | x   |         |           |        |
|                          | 4   | 0       | 0         | 1      |

CARRIED.

[GPD Vehicle Purchase Staff Report 11-02-20](#)

- 5) Discussion and possible action to approve financing for 6 new Ford Police Interceptor vehicles and equipment through Oklahoma State Bank, for a total cost of \$272,958.00.  
(John Gonsalves, Finance Director)

Mr. Gonsalves presented and recommended Council approval of financing for 6 new Ford Police Interceptor vehicles and equipment through Oklahoma State Bank, for a total cost of \$272,958.00. Payments will be made annually for a five-year period and payment will start one year after contract is signed. Currently, we anticipate \$221,324.00 falling off our current debt schedule this year, and we anticipate that annual payments of \$58,690.52 for the six new vehicles will not start until FY2021-2022.

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

*To approve financing for 6 new Ford Police Interceptor vehicles and equipment through Oklahoma State Bank, for a total cost of \$272,958.00.*

- **VICE MAYOR CEESAY WAS TEMPORARILY ABSENT DUE TO TECHNICAL DIFFICULTIES BUT ENDORSED THE MAJORITY AFFIRMATIVE VOTE UPON HIS RETURN.**

|                          | For | Against | Abstained | Absent |
|--------------------------|-----|---------|-----------|--------|
| Tim Fox                  | x   |         |           |        |
| Momodou Ceesay           |     |         |           | x      |
| Joyce Calvert            | x   |         |           |        |
| Jacqueline Triplett-Lund | x   |         |           |        |
| Brandon Kearns           | x   |         |           |        |
|                          | 4   | 0       | 0         | 1      |



CARRIED.

Final Financing of 6 new Police Vehicles 2

- 6) Discussion and possible action to approve the Equitable Sharing Agreement and Certification for FYE 6/30/2019 and authorize John Gonsalves to electronically submit the report on behalf of the Mayor.  
(John Gonsalves, Finance Director)

Mr. Gonsalves presented and recommended Council approval of the Equitable Sharing Agreement and Certification for FYE 6/30/2019. The Glenpool Police Department is an active participant in the Federal Equitable Sharing Program, through the U.S. Department of Justice and the U.S. Department of the Treasury. This program shares monetary assets collected during the adjudication of federal crimes in which the Glenpool Police Department assisted. Glenpool is required to submit annual reports which demonstrate how these funds were utilized during the previous year.

Moved by Momodou Ceesay, seconded by Jacqueline Triplett-Lund

*To approve the Equitable Sharing Agreement and Certification for FYE 6/30/2019 and authorize John Gonsalves to electronically submit the report on behalf of the Mayor.*

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

CARRIED.

EQUITABLE SHARING AGREEMENT-POLICE

- 7) Discussion and possible action to approve and authorize the Mayor to execute annual issuance by Bancfirst of \$25,000 Letter of Credit, plus incremental increases, in compliance with the Agreement of Settlement, Compromise and Release ("Settlement Agreement") entered into with Creek County Rural Water District #2 in Settlement of Litigation.  
(John Gonsalves, Finance Director)

Mr. Gonsalves presented and recommended Council approval of annual issuance by Bancfirst of \$25,000 Letter of Credit, plus incremental increases, in compliance with the Agreement of Settlement,

Compromise and Release ("Settlement Agreement") entered into with Creek County Rural Water District #2 in Settlement of Litigation. In the Settlement Agreement that terminated the litigation between the City of Glenpool and the Glenpool Utility Services Authority (together "Glenpool") and Creek County Rural Water District #2 ("Creek-2") in May of 2015, Glenpool undertook the obligation to make certain payments to Creek-2 in consideration of the right to serve water to areas of the Glenpool city limits that have been or will be annexed after March 2, 2012 (known as the "Permissive Area). Section 14( c) of the Agreement provides for the annual issuance of a letter of credit to secure performance of Glenpool's reporting and payment obligations referenced above. If the Audit discloses any deficiency of payments under Sections G(c) and (d), Creek-2 has the option to rely on the letter of credit as a means of recovering all or a portion of such deficiency pending any other remedies Creek-2 may be entitled to.

Moved by Jacqueline Triplett-Lund, seconded by Momodou Ceesay

*To approve and authorize the Mayor to execute annual issuance by Bancfirst of \$25,000 Letter of Credit, plus incremental increases, in compliance with the Agreement of Settlement, Compromise and Release ("Settlement Agreement") entered into with Creek County Rural Water District #2 in Settlement of Litigation.*

|                          | <b>For</b> | <b>Against</b> | <b>Abstained</b> | <b>Absent</b> |
|--------------------------|------------|----------------|------------------|---------------|
| Tim Fox                  | x          |                |                  |               |
| Momodou Ceesay           | x          |                |                  |               |
| Joyce Calvert            | x          |                |                  |               |
| Jacqueline Triplett-Lund | x          |                |                  |               |
| Brandon Kearns           | x          |                |                  |               |
|                          | 5          | 0              | 0                | 0             |

CARRIED.

**CREEK II LETTER OF CREDIT**

- 8) Discussion and possible action to approve 2021 Meeting Calendar.  
(Wendy Knight, City Clerk)

Ms. Knight presented and recommended Council approval of the 2021 Meeting Calendar. The schedule is similar to 2020 in frequency and convening time with a second meeting in May added, due to the date change of ICSC RECon from May to December. December's meeting date also changed from the first week of December to the second week of December.

Moved by Brandon Kearns, seconded by Joyce Calvert

*To approve 2021 Meeting Calendar.*

|                          | <b>For</b> | <b>Against</b> | <b>Abstained</b> | <b>Absent</b> |
|--------------------------|------------|----------------|------------------|---------------|
| Tim Fox                  | x          |                |                  |               |
| Momodou Ceesay           | x          |                |                  |               |
| Joyce Calvert            | x          |                |                  |               |
| Jacqueline Triplett-Lund | x          |                |                  |               |
| Brandon Kearns           | x          |                |                  |               |
|                          | 5          | 0              | 0                | 0             |

CARRIED.

[Staff Report Meeting Calendar](#)  
[2021 Meeting Schedule](#)  
[2021 Calendar](#)

**K) Adjournment**

Mayor Fox declared the meeting adjourned at 7:06 p.m.



**MINUTES**  
**Special Council Meeting**  
**November 18, 2020 Council Chambers 6:00 PM**

**COUNCIL PRESENT:**

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

**STAFF PRESENT:**

David Tillotson  
Susan White  
Lowell Peterson  
Wendy Knight  
Jim Martin  
Bart Harris  
Lea Ann Reed

- A) Call to Order - Timothy Lee Fox, Mayor**  
Mayor Fox called the meeting to order at 6:03 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.  
David Tillotson, City Manager, was present via Zoom video conference - as were several members of the public and media.
- C) Invocation - Jason Yarbrough, First Baptist Church**
- D) Pledge of Allegiance – Timothy Lee Fox, Mayor**
- E) Public Comments**  
Public comments were given under item #1 of Scheduled Business. There were no other public comments.
- F) Scheduled Business**

- 1) Discussion and possible action to approve and adopt Ordinance No. 783, An Ordinance of the City of Glenpool, Oklahoma, Amending Title 6 of the City Code Of Ordinances (Misdemeanors, Nuisances, And Animals), Chapter 1 (General Offenses), Article C (Offenses Against Public Peace And Decency), by Adding New Section 6-1C-15 Entitled “Face Covering and Social Distancing During Covid-19 Pandemic Civil Emergency”; Mandating the Use of Face Coverings with Limited Exceptions; Providing an Expiration Date; Providing a Penalty for Non-Compliance; Repealing All Ordinances and Resolutions in Conflict Herewith; and Declaring an Emergency.  
(David Tillotson, City Manager)

Mr. Tillotson presented Ordinance No. 783, An Ordinance of the City of Glenpool, Oklahoma, Amending Title 6 of the City Code Of Ordinances (Misdemeanors, Nuisances, And Animals), Chapter 1 (General Offenses), Article C (Offenses Against Public Peace And Decency), by Adding New Section 6-1C-15 Entitled “Face Covering and Social Distancing During Covid-19 Pandemic Civil Emergency”; Mandating the Use of Face Coverings with Limited Exceptions; Providing an Expiration Date; Providing a Penalty for Non-Compliance; Repealing All Ordinances and Resolutions in Conflict Herewith; and Declaring an Emergency.

- Floyd Kirk, Glenpool resident, spoke via Zoom video conference - in favor of this item.
- Philip Rainey, Glenpool resident, spoke in person - in opposition of this item.
- Yolanda Ware, Glenpool resident, spoke in person - in favor of this item.
- Joseph Kralicek, Glenpool resident, spoke in person - in favor of this item.
- Mayor Fox said he received an email from the IAFF Union President stating the Union was endorsing a mask mandate. Mayor Fox spoke in favor of this item.
- Vice-Mayor Ceesay said he has never received as many emails and messages regarding an agenda item as this one. Vice Mayor Ceesay spoke in favor of this item.
- Councilor Kearns also said he received numerous messages including an email from a deaf person that reads lips to communicate. Councilor Kearns spoke in opposition of this item.
- Councilor Lund said she received numerous messages as well as the email from the person that reads lips to communicate. Councilor Lund spoke in opposition of this item.
- Councilor Calvert read an email she received from a business owner, and spoke in favor of this item.

Moved by Momodou Ceesay, seconded by Joyce Calvert

*To approve and adopt Ordinance No. 783, An Ordinance of the City of Glenpool, Oklahoma, Amending Title 6 of the City Code Of Ordinances (Misdemeanors, Nuisances, And Animals), Chapter 1 (General Offenses), Article C (Offenses Against Public Peace And Decency), by Adding New Section 6-1C-15 Entitled "Face Covering and Social Distancing During Covid-19 Pandemic Civil Emergency"; Mandating the Use of Face Coverings with Limited Exceptions; Providing an Expiration Date; Providing a Penalty for Non-Compliance; Repealing All Ordinances and Resolutions in Conflict Herewith; and Declaring an Emergency*

|                          | <b>For</b> | <b>Against</b> | <b>Abstained</b> | <b>Absent</b> |
|--------------------------|------------|----------------|------------------|---------------|
| Tim Fox                  | x          |                |                  |               |
| Momodou Ceesay           | x          |                |                  |               |
| Joyce Calvert            | x          |                |                  |               |
| Jacqueline Triplett-Lund |            | x              |                  |               |
| Brandon Kearns           |            | x              |                  |               |
|                          | 3          | 2              | 0                | 0             |

CARRIED.

**Final Ordinance No. 783**

- 2) Discussion and possible action to approve the Emergency Clause causing Ordinance No. 783 to take effect and be in full force from and after its passage as provided by law.  
(David Tillotson, City Manager)

Mr. Tillotson presented the Emergency Clause causing Ordinance No. 783 to take effect and be in full force from and after its passage as provided by law.

Moved by Momodou Ceesay, seconded by Brandon Kearns

*To approve the Emergency Clause causing Ordinance No. 783 to take effect and be in full force from and after its passage as provided by law.*

|                      | <b>For</b> | <b>Against</b> | <b>Abstained</b> | <b>Absent</b> |
|----------------------|------------|----------------|------------------|---------------|
| Tim Fox              | x          |                |                  |               |
| Momodou Ceesay       | x          |                |                  |               |
| Joyce Calvert        | x          |                |                  |               |
| Jacqueline Triplett- |            | x              |                  |               |

|                |   |   |   |   |
|----------------|---|---|---|---|
| Lund           |   |   |   |   |
| Brandon Kearns |   | x |   |   |
|                | 3 | 2 | 0 | 0 |

FAILED

[Emergency Clause](#)

**G) Adjournment**

Chairman Fox declared the meeting adjourned at 7:01 p.m.

## **ORDINANCE NO. 784**

**EXTENDING THE TERM OF ORDINANCE NO. 783, WHICH ADDED NEW SECTION 6-1C-15 ENTITLED “FACE COVERING AND SOCIAL DISTANCING DURING COVID-19 PANDEMIC CIVIL EMERGENCY”; MANDATED THE USE OF FACE COVERINGS WITH LIMITED EXCEPTIONS; PROVIDED AN EXPIRATION DATE; PROVIDED A PENALTY FOR NON-COMPLIANCE; AND REPEALED ALL ORDINANCES AND RESOLUTIONS IN CONFLICT THEREWITH**

**WHEREAS**, In recognition of the recent surge in coronavirus infection cases within Tulsa County, Oklahoma and more specifically within the City of Glenpool, the Glenpool City Council adopted Ordinance No. 783 on November 18, 2020, which added Section 6-1C-15 to the City Code of Ordinances, thereby mandating the wearing of Face Coverings within any Public Service Area, Place of Public Accommodation or Educational Building, and within any Public Setting wherein Social Distancing or Physical Distancing cannot be maintained, as such capitalized terms are defined therein, and setting out certain limited exceptions to said mandate; and

**WHEREAS**, Said Ordinance No. 783 shall expire upon the earlier of January 31, 2021, or repeal, modification or extension by the City Council through a subsequent ordinance; and

**WHEREAS**, Public health officials have announced that the prevailing conditions may persist for an indefinite period of time; and

**WHEREAS**, Wearing a Face Covering remains important not only to protect oneself, but also to avoid unknowingly harming fellow residents, guests and visitors with whom they may come into contact, especially given that many people who go into public may have COVID-19 without knowing it because they have no symptoms.

**THEREFORE, BE IT ORDAINED BY THE CITY OF GLENPOOL THAT:**

### **Section 1.**

Ordinance No. 783 and all its terms and conditions, except as otherwise stated herein, shall be and hereby are extended beyond the stated term of January 31, 2021, until such time as this Ordinance is repealed, modified or extended by the City Council through a subsequent ordinance.

*[See Ordinance No. 783 at Exhibit A hereto and incorporated herein by reference.]*

### **Section 2. Repeal of Conflicting Ordinances or Resolutions**

All ordinances or parts of ordinances, and resolutions or parts of resolutions, in conflict herewith shall be and the same are now expressly repealed.



APPROVED and ADOPTED by the City Council of the City of Glenpool on the 7<sup>th</sup> day of December 2020.

\_\_\_\_\_  
Timothy Lee Fox, Mayor

ATTEST:

\_\_\_\_\_  
Wendy Knight, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Lowell Peterson, City Attorney

**ORDINANCE NO. 783**

**AN ORDINANCE OF THE CITY OF GLENPOOL, OKLAHOMA, AMENDING TITLE 6 OF THE CITY CODE OF ORDINANCES (MISDEMEANORS, NUISANCES, AND ANIMALS), CHAPTER 1 (GENERAL OFFENSES), ARTICLE C (OFFENSES AGAINST PUBLIC PEACE AND DECENCY), BY ADDING NEW SECTION 6-1C-15 ENTITLED “FACE COVERING AND SOCIAL DISTANCING DURING COVID-19 PANDEMIC CIVIL EMERGENCY”; MANDATING THE USE OF FACE COVERINGS WITH LIMITED EXCEPTIONS; PROVIDING AN EXPIRATION DATE; PROVIDING A PENALTY FOR NON-COMPLIANCE; REPEALING ALL ORDINANCES AND RESOLUTIONS IN CONFLICT HEREWITH; AND DECLARING AN EMERGENCY**

**WHEREAS**, on March 11, 2020, the World Health Organization declared the Coronavirus Disease of 2019 (“COVID-19”) to be a pandemic; and

**WHEREAS**, on March 13, 2020, the President of the United States declared a National Emergency; due to the COVID-19 pandemic; and

**WHEREAS**, on March 15, 2020, the Governor of the State of Oklahoma declared an emergency caused by the impending threat of COVID-19 to the people of this State and the public’s peace, health and safety; and

**WHEREAS**, by its Resolution No. 2020002 adopted on March 17, 2020, the City Council of the City of Glenpool declared that a state of emergency existed within the corporate limits of the City of Glenpool and authorized the City Manager, upon verbal notification by the Mayor to do so, to take various measures to reduce the spread of the disease in Glenpool, which state of emergency expired by its terms on April 18, 2020; and

**WHEREAS**, by its Resolution No. 2020003 adopted on April 6, 2020, the City Council of the City of Glenpool declared that the state of emergency declared by Resolution No. 2020002 was extended through May 6, 2020 and otherwise incorporated and extended all emergency powers conferred by Resolution No. 2020002; and

**WHEREAS**, Title 11 of the Oklahoma Statutes, Oklahoma Municipal Code, Section 22-120, Public Health, Hospitals and Quarantine, gives a municipal governing body authority to enact and enforce such ordinances, rules, and regulations as it deems necessary for the protection of the public health that are not inconsistent with state law, and specifically states that a governing body may make regulations to prevent the introduction of contagious diseases into a municipality; and

**WHEREAS**, There have been recent substantial increases in COVID-19 positive cases and increases in the COVID-19 positivity rate and hospitalizations resulting from COVID-19 in Tulsa County; and

**WHEREAS**, The Tulsa County COVID-19 Hazard Map published by the Tulsa City-County Board of Health and the Tulsa Health Department Director of Health places the City of Glenpool zip code in the risk category of a “severe and uncontrolled level of COVID-19, meaning outbreaks are present and worsening and testing and contact tracing capacity is exceeded”; and

**WHEREAS**, the United States Centers for Disease Control and Prevention (“CDC”) and the Oklahoma State Department of Health (“OSDH”) recommend that people wear cloth face coverings in public settings, particularly when other social distancing measures are difficult or impossible to maintain, and when around people who do not live in the same household; and

**WHEREAS**, Health authorities have consistently encouraged people to use face coverings and have repeatedly emphasized that wearing face coverings is one of the most important and effective tools for reducing the spread of COVID-19; and

**WHEREAS**, Given the current status of COVID-19 risk in the City of Glenpool, requiring the use of face coverings is a targeted response that can combat the threat to public health using the least restrictive means, and may avoid the need for more extreme measures; and

**WHEREAS**, Wearing a face covering is important not only to protect oneself, but also to avoid unknowingly harming fellow residents, guests and visitors with whom they may come into contact, especially given that many people who go into public may have COVID-19 without knowing it because they have no symptoms; and

**WHEREAS**, In consideration of the foregoing premises, the City Council deems it lawful and prudent to enact an ordinance of the City of Glenpool to prevent the introduction and spread of the contagious disease COVID-19, preserve the peace and public welfare, and to provide civil defense and emergency functions.

**THEREFORE**, pursuant to Title 11 of the Oklahoma Statutes, Oklahoma Municipal Code, Section 22-120(A), **BE IT ORDAINED AND ENACTED BY THE CITY OF GLENPOOL THAT:**

**Section 1.**

TITLE 6 OF THE CITY CODE OF ORDINANCES (MISDEMEANORS, NUISANCES, AND ANIMALS), CHAPTER 1 (GENERAL OFFENSES), ARTICLE C (OFFENSES AGAINST PUBLIC PEACE AND DECENCY), BE AND HEREBY IS AMENDED BY ADDING SECTION 6-1C-15 ENTITLED “FACE COVERING AND SOCIAL DISTANCING DURING COVID-19 PANDEMIC CIVIL EMERGENCY”, AS FOLLOWS:

**6-1C-15: FACE COVERING AND SOCIAL DISTANCING DURING COVID-19 PANDEMIC CIVIL EMERGENCY**

## **A. DEFINITIONS**

“Face Covering” means a cloth covering that fully covers a person’s nose and mouth. The term “Face Covering” includes but is not limited to: cloth face masks, towels, scarves, and bandanas as recommended by the Center for Disease Control (“CDC”) or Oklahoma State Department of Health (“OSDH”), an N95, KN95, or other mask that would be appropriate for a health care setting, or a surgical mask. The Face Covering should fit snugly on a person’s face but allow the person to breathe easily and must be worn in a manner consistent with the guidance provided by the CDC or the OSDH.

“Social Distancing” or “Physical Distancing” means maintaining at least six (6) feet of distance between persons who are not part of the same Household while in a Place Of Public Accommodation, Educational Building, Public Service Area or Public Setting.

“Household,” for purposes of compliance with this section, means persons who reside in a single residence or guests of such persons intentionally gathered together in an identifiable unit. Being part of the same Household is an exemption from Social Distancing or Physical Distancing but not from the Face Covering mandate.

“Place of Public Accommodation” means all places offering items, goods, products or services for purchase or rent, including without limitation retail businesses, personal services, entertainment venues, food service facilities, restaurants and bars, hotels, motels and travel-related services, professional offices and services, banks and financial services, repair facilities, hair salons, motor vehicle dealerships and similar locations where more than one household regularly gather.

“Public Service Area(s)” means area(s) of a Place of Public Accommodation or an Educational Building wherein employees or other staff persons interact with the public in the normal course of business.

“Public Setting” means any public place where persons congregate which is not a Place of Public Accommodation, including without limitation offices, workplaces, houses of worship and ancillary facilities, child care facilities, hospitals and health facilities, gymnasiums and physical fitness facilities, adult and youth sports facilities, communal outdoor spaces such as sidewalks, trails, and parks, food trucks and other outdoor retail entities.

“Educational Building” means any structure, building or facility used for academic or athletic purposes on any public school campus or any private school or preschool. This term excludes the playing surface of any athletic facility during organized activities and practices.

## **B. FACE COVERINGS MANDATE AND EXEMPTION UNDER CERTAIN CIRCUMSTANCES**

Except as otherwise provided in this section, persons located within any Public Service Area, Place of Public Accommodation or Educational Building are required to wear Face Coverings at all times when present therein. Except as otherwise provided herein, persons in any Public Setting wherein Social Distancing or Physical Distancing cannot be maintained are required to wear Face Coverings.

The following persons, locations and activities are exempt from this requirement:

1. Persons who fall into the Centers for Disease Control's guidance for those who should not wear Face Coverings due to a medical or mental health condition or developmental disability;
2. Children under 10 years of age;
3. Restaurant patrons while they are eating or drinking;
4. Individual persons or persons from the same Household walking or exercising in communal outdoor spaces, provided that Social Distancing or Physical Distancing is maintained between persons not from the same Household;
5. Settings where it is not practical or feasible to wear a Face Covering, such as dental services, medical treatments or while swimming;
6. Occupants in a personal vehicle, personal office, or similarly private space while other persons outside of any such occupant's Household are not present;
7. Private homes; and
8. Offices and workplaces that are not Public Service Areas and where Social Distancing or Physical Distancing between employees and other occupants can be consistently maintained during hours of operation.

#### **C. PENALTY FOR VIOLATION OF SUBSECTION B.**

There is no specific penalty for violation of this ordinance. However, persons refusing to wear a Face Covering into and within a Place of Public Accommodation, Educational Building, Public Service Area, or Public Setting as defined herein may be subject to prosecution under criminal trespass, disturbing the peace, disorderly conduct or similar offenses as circumstances warrant.

#### **D. EXPIRATION OF ORDINANCE**

This ordinance shall expire the earlier of: January 31, 2021, or repeal, modification or extension by the City Council through a subsequent ordinance.

#### **Section 2. Severability Clause**

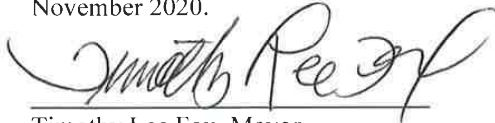
If any section, sentence, clause, or phrase of this ordinance or any part hereof is for any reason found to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remainder of this ordinance or any other part hereof.

#### **Section 3. Repeal of Conflicting Ordinances or Resolutions**

All ordinances or parts of ordinances, and resolutions or parts of resolutions, in conflict herewith shall be and the same are now expressly repealed.

**Section 4. Declaration of Emergency**  
*Emergency Clause separately approved.*

APPROVED and ADOPTED by the City Council of the City of Glenpool on the 18 day of November 2020.



Timothy Lee Fox, Mayor

ATTEST:



Wendy Knight, City Clerk



APPROVED AS TO FORM:



Lowell Peterson, City Attorney

**TO:** HONORABLE MAYOR AND GLENPOOL CITY COUNCIL

**FROM:** GERALD S. GILBERT, PLANNING DIRECTOR

**DATE:** DECEMBER 7, 2020

**REQUEST:** TROTTER PROPERTIES: ZONE AMENDMENT (GZA-301) APPLICATION FOR A 4.36-ACRE SITE COMPRISED OF TWO (2) CONTIGUOUS LOTS LOCATED AT 2510 AND 2588 WEST 126<sup>TH</sup> STREET. THE PROPOSED ZONE AMENDMENT WILL CHANGE THE ZONING FROM RS-1 (SINGLE-FAMILY LOW DENSITY) TO AG (AGRICULTURAL) ON BOTH LOTS.

**APPLICANT:** RANDALL AND JACKIE TROTTER

**SITE:** 2510 AND 2588 WEST 126<sup>TH</sup> STREET

**ZONING:** RS-1 (RESIDENTIAL SINGLE-FAMILY LOW DENSITY)

**COMP PLAN:** SPECIAL DISTRICT 3 - OIL AND GAS EXPLORTION AND LOW INTENSITY DEVELOPMENT

**PROJECT DESCRIPTION**

The applicant is requesting to change the underlying zoning of the site from RS-1 (Residential Single-Family Low Density) to AG (Agriculture)

**Surrounding Zoning and Land Uses**

Zoning and land use of properties immediately adjacent to the subject site. Also see attached aerial photo.

|       | <b>Zoning</b>                                      | <b>Land Use</b>                                                                        |
|-------|----------------------------------------------------|----------------------------------------------------------------------------------------|
| North | RE (Residential Estate) and CG (Commercial General | Residential Single Family (Longhorn Estates) and Multi-family (Grandview Heights Apts) |
| South | AG (Agricultural)                                  | Residential Single Family and Agriculture                                              |
| East  | AG (Agricultural)                                  | Residential Single Family and Agriculture                                              |
| West  | AG (Agricultural)                                  | Residential Single Family and undeveloped lands                                        |

**Access:**

The properties are accessed via West 126<sup>th</sup> street which serve as their northern boundary.

**Services:**

The property is served with City water, ONG, OG&E, AT&T and COX.

**Physical Features of the Property:**

There are no FIRM Flood Hazard Areas within the property. The subject site is moderately sloped and drains to the north and east.

**Background**

The two (2) lots that comprise the subject site were rezoned in February 2007 from AG (Agricultural) to RS-1 (Single Family Low Density). In April of 2007, a lot split was approved by the Planning Commission that proposed the site be subdivided into three (3) lots with a remainder lot. However, the lot split was never recorded and has since expired due to inactivity. As such, the subject site still remains as two (2) lots under one ownership.

**ANALYSIS**

The subject site is shown in the Comprehensive Plan as being within Special District 3 and is described below.

Special District 3 - OIL AND GAS EXPLORTION AND LOW INTENSITY DEVELOPMENT. Residential development has taken place in Special District 3 along West 126<sup>th</sup> Street on tracts ranging from 2.5 acres to 10 acres. Residential includes some manufactured homes and large conventionally built residences. Several large tracts of 40 to 80 acres remain undeveloped in Special District 3. Absent the extension of City Utilities into the area, development of 2.5, 5 or even 10 acres can be expected and would represent an extension of the current trend. Development proposals in Special District 3 must account for past oil and gas exploration and remaining related facilities and pipelines, where such activity occurred on or affected the property in question, and the lack of public water and sewer needed to support urban scale development.

Due to the lack of infrastructure the existing very low residential and agricultural uses development pattern would continue within Special District 3 until significant infrastructure is introduced into the area.

Surrounding land uses include higher density residential uses to the north and very low density residential and agricultural uses to the south, east and west. The rezone to AG will continue the existing land use pattern in the area and would function as a holding zone until the extension of water and sewer utilities within the area which are needed for more densely scaled development.

**PLANNING COMMISSION ACTION:** The Planning Commission meeting on the proposed amendment was held on Monday, November 9, 2020, via Zoom video conference ([zoom.us/meetings](https://zoom.us/join)). After deliberating, the Planning Commission on a 5-0 vote recommended that the City Council:

1. Approve Zone Amendment GZA-301 which would change the zoning from RS-1 (Residential Single-Family Low Density) to AG (Agriculture).

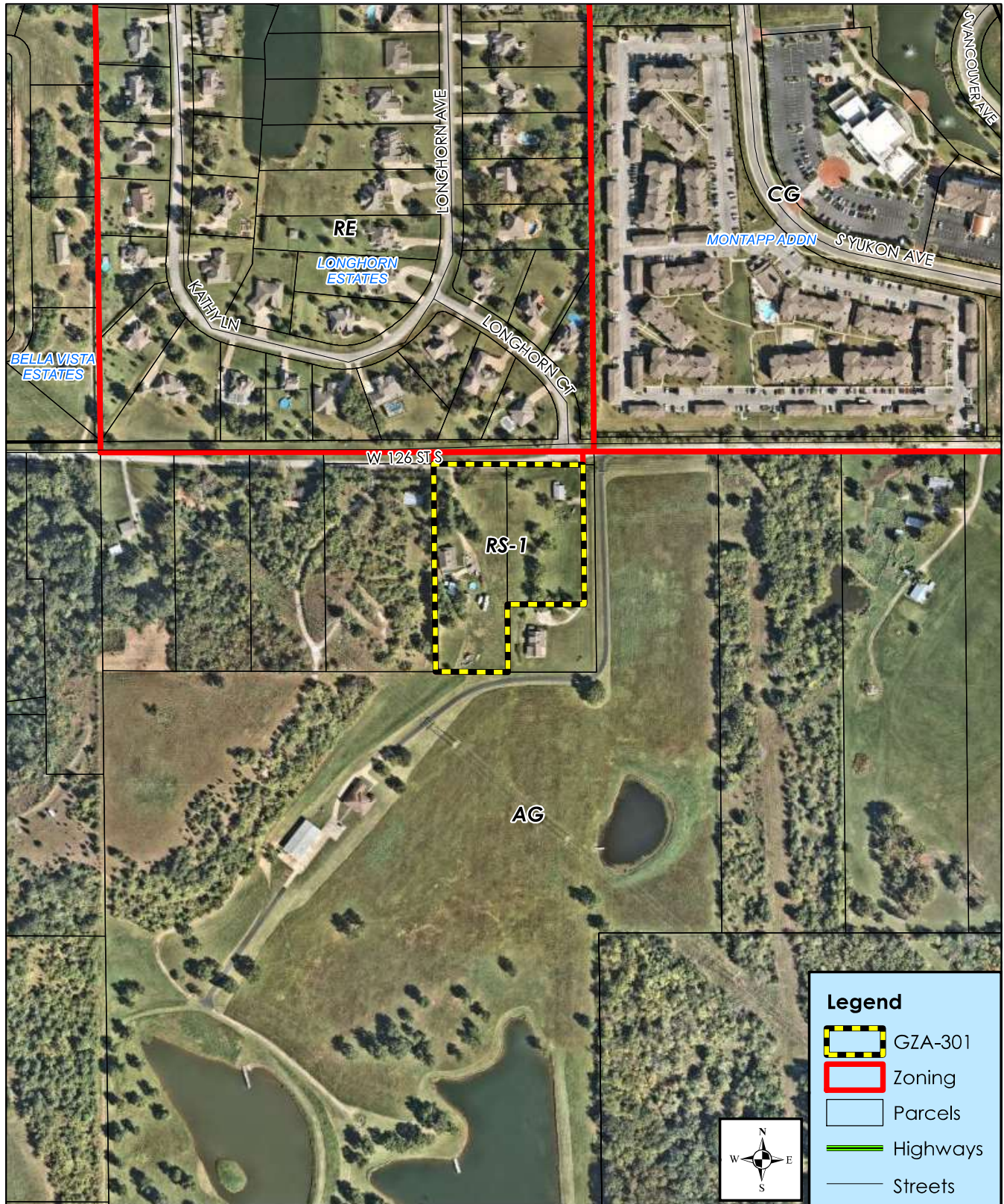


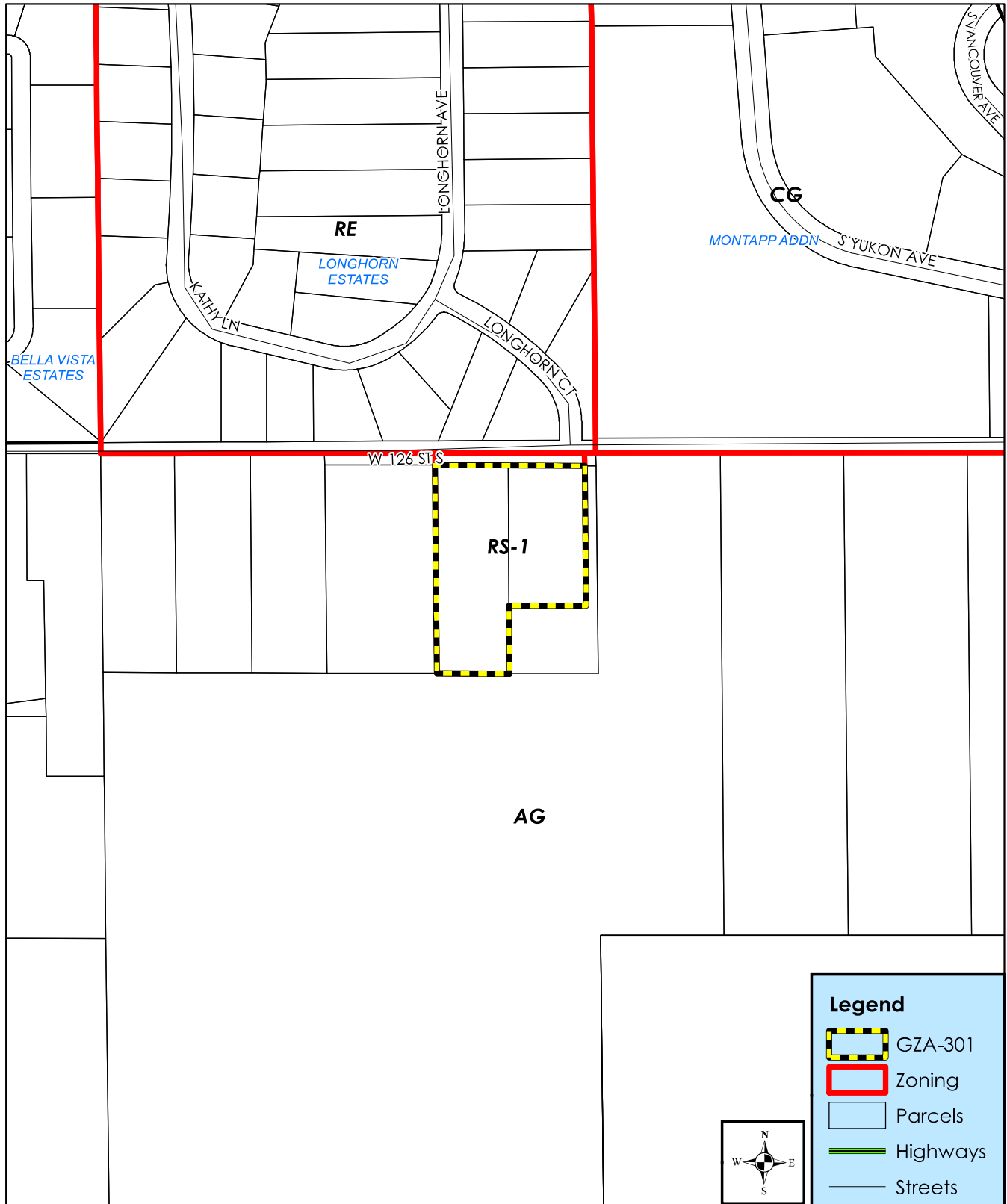
**STAFF RECOMMENDATION:**

Staff recommends the City Council affirm the Planning Commission action and recommendation by adopting and approving Ordinance No. 785, which would change the zoning from RS-1 (Residential Single-Family Low Density) to AG (Agriculture).

**ATTACHMENTS:**

1. Aerial Photo
2. Zoning Map
3. Application
4. Legal Description
5. Ordinance No. 785







## APPLICATION TO AMEND THE CITY'S ZONING MAP (RE-ZONE)

Prior to submitting an application, the applicant shall meet with City staff and conduct one or more Technical Advisory Committee (TAC) conferences. Minutes of a TAC conference shall be taken by the City, provided to the applicant, and become a permanent part of the application, should an application be filed, or in the official records of the City Planner if an application is not filed.

### APPLICATION REQUIREMENTS:

A request to amend the zoning map shall be initiated by the filing of this application and shall be set for public hearing in accordance with all statutory requirements; the rezone application shall include:

|   | APPLICANT<br>INITIAL | COG<br>INITIAL | SUBMITTAL MATERIALS                                                                                                                                                                                                                                             |
|---|----------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 |                      | <i>CAF</i>     | COMPLETED APPLICATION                                                                                                                                                                                                                                           |
| 2 |                      | <i>CAF</i>     | NOTES FROM TAC MEETING                                                                                                                                                                                                                                          |
| 3 |                      | <i>CAF</i>     | IF PROPERTY IS <b>NOT</b> PLATTED, ATTACH LEGAL DESCRIPTION (8.5 X 11 AND ELECTRONIC: WORD.DOC OR PDF)                                                                                                                                                          |
| 4 |                      | <i>CAF</i>     | LIST OF PROPERTY OWNERS WITHIN 300 FOOT RADIUS OF OUTER BOUNDARIES OF SUBJECT SITE, AS WELL AS ADDRESSED ADHESIVE ENVELOPE LABELS FOR SUCH PROPERTY OWNERS AS LISTED IN THE OFFICE OF COUNTY CLERK <b>COMPILED BY A FULLY BONDED ABSTRACT AND TITLE COMPANY</b> |
| 5 |                      | <i>CAF</i>     | PROCESSING FEE (VARIES, SEE FEE SCHEDULE) + SIGN FEE (\$50.00) + (\$1.00) FOR EACH REQUIRED PUBLIC HEARING NOTICE. <sup>1</sup>                                                                                                                                 |

In accordance with Title 11, Oklahoma Statutes, Sections 43113, 43114, 45106 and 43109.1, the requirements set out below govern the rezoning process:

1. **Planning Commission Action.** The Planning Commission, after conducting a public hearing, receiving the comments from TAC, if applicable, the recommendation of the City Planner, and any public comments, shall make a recommendation to the City Council to approve, conditionally approve, or deny the application.
2. **City Council Action.** The City Council, after conducting a public hearing, receiving the recommendation of the Commission and City Planner, TAC comments, if applicable, and public comments, shall take action to approve, conditionally approve, or deny the application.

<sup>1</sup> An application for a rezone requires the public hearing notice be published in newspaper of general circulation; the Tulsa World will contact you, the applicant, to collect the publication fee prior to publication, failure to pay could result in delay of the public hearing.

**A. APPLICANT**

NAME: Bandall & Jackie Trotter  
COMPANY/INSTITUTION: n/a  
ADDRESS: 2588 W. 126<sup>th</sup> St So  
CITY: Glenpool STATE: OK ZIP CODE: 74033  
PHONE: 918-260-0261 EMAIL: trotterhill@live.com

**B. PROPERTY OWNER**

SAME AS APPLICANT: YES: ☒ NO: ☐

NAME: \_\_\_\_\_  
COMPANY/INSTITUTION: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_  
PHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

**C. SUBJECT PROPERTY**

STREET ADDRESS: 2510 & 2588 W 126<sup>th</sup> St. So., Glenpool  
PLAT NAME<sup>2</sup>: unplatted / unplatted LOT NO. \_\_\_\_\_ BLOCK NO. \_\_\_\_\_  
ZONING OR PUD NO.: \_\_\_\_\_ PRESENT USE: \_\_\_\_\_

COMPREHENSIVE PLAN DESIGNATION: \_\_\_\_\_

PARCEL NO. 97203-72-03-32510 PARCEL NO. \_\_\_\_\_

PARCEL NO. 97203-72-03-32880 PARCEL NO. \_\_\_\_\_

If the property has not been platted, is a legal address attached? YES ☒

<sup>2</sup> If property is not yet platted, note on application, UNPLATTED

I HEREBY CERTIFY THAT THE INFORMATION HEREIN SUBMITTED IS COMPLETE, TRUE AND ACCURATE AND THAT I HAVE BEEN NOTIFIED ON THE DEVELOPMENT PROCEDURES AND GUIDELINES, INCLUDING PLATTING AND SITE PLAN REVIEWS IF REQUIRED AND ALL FEES AND CHARGES RELATED TO SITE IMPROVEMENTS, DEVELOPMENT AND BUILDING PERMIT COSTS.

APPLICANT SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PROPERTY OWNER SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**D. APPLICATION FEES**

|                                                     |                                                                  |          |
|-----------------------------------------------------|------------------------------------------------------------------|----------|
| Request for change of zoning fee:                   | single-family residential <input checked="" type="checkbox"/>    | \$200.00 |
|                                                     | multi-family residential (including RD) <input type="checkbox"/> | \$250.00 |
|                                                     | mobile home <input type="checkbox"/>                             | \$200.00 |
|                                                     | office, commercial, industrial <input type="checkbox"/>          | \$300.00 |
| \$1.00 per property owner on Title/Abstract report  | (11) X \$1.00 = 11 <sup>00</sup>                                 |          |
| Posting of public hearing sign                      | \$50.00                                                          |          |
| Publication in <i>Tulsa World</i> Legal Notices fee | <i>Tulsa World</i> to invoice                                    |          |
| <b>TOTAL:</b>                                       | \$ 261 <sup>00</sup>                                             |          |

FOR ADDITIONAL INFORMATION, PLEASE CALL THE CITY OF GLENPOOL COMMUNITY DEVELOPMENT DEPARTMENT AT 918-209-4610 OR VISIT THE CITY'S WEBSITE: <https://www.glenpoolonline.com/>

#### **LEGAL DESCRIPTION**

A TRACT OF LAND SITUATED IN THE SW/4 OF SECTION 3, T17N, R12 E, of the IB&M, TULSA, OKLAHOMA, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NE CORNER OF SAID SW/4; THENCE, S 89° 04' 07" W ALONG THE NORTH LINE OF SAID SW/4 A DISTANCE OF 30.00 FEET; THENCE, S 01° 26' 07" E A DISTANCE OF 30 FEET TO THE POINT OF BEGINNING; THENCE, CONTINUING SOUTH ALONG SAID LINE A DISTANCE OF 383.50 FEET; THENCE, S 89° 03' 59" W A DISTANCE OF 203.60 FEET; THENCE, S 01° 26' 7" A DISTANCE OF 186.48 FEET; THENCE, S 89° 59' 07" W A DISTANCE OF 196.00 FEET; THENCE, N 01° 26' 07" A DISTANCE OF 570 FEET; THENCE, N 89° 04' 09 e A DISTANCE OF 399.60 FEET TO THE POINT OF BEGINNING, CONTAINING 4.36 ACRES.

**ORDINANCE NO.785**

**AN ORDINANCE AMENDING ORDINANCE NO. 458, BY REZONING CERTAIN PROPERTY DESCRIBED HEREIN FROM RESIDENTIAL SINGLE-FAMILY LOW DENSITY DISTRICT (RS-1) TO AGRICULTURE DISTRICT (AG), AS RECOMMENDED BY THE PLANNING COMMISSION UNDER APPLICATION GZA-301; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH**

**WHEREAS**, the City of Glenpool Planning Commission has reviewed Application GZ-301 for a rezone of the property described herein and found that the proposed zone change is consistent with the Glenpool Comprehensive Plan and current zoning patterns and has, therefore, recommended approval of such Application by the City Council; and

**WHEREAS**, the City Council has reviewed said Application and considered the comments of staff and has concluded that the Council agrees with the findings and recommendation of the Planning Commission.

**THEREFORE, BE IT ORDAINED** by the City Council for the City of Glenpool, Oklahoma:

**SECTION 1:**

That the zoning classification of the following described property situated in the City of Glenpool, Tulsa County, State of Oklahoma, to wit:

A TRACT OF LAND SITUATED IN THE SW/4 OF SECTION 3, T17N, R12 E, of the IB&M, TULSA, OKLAHOMA, DESCRIBED AS FOLLOWS:  
COMMENCING AT THE NE CORNER OF SAID SW/4; THENCE, S 89° 04' 07" W ALONG THE NORTH LINE OF SAID SW/4 A DISTANCE OF 30.00 FEET; THENCE, S 01° 26' 07" E A DISTANCE OF 30 FEET TO THE POINT OF BEGINNING; THENCE, CONTINUING SOUTH ALONG SAID LINE A DISTANCE OF 383.50 FEET; THENCE, S 89° 03' 59" W A DISTANCE OF 203.60 FEET; THENCE, S 01° 26' 7" A DISTANCE OF 186.48 FEET; THENCE, S 89° 59' 07" W A DISTANCE OF 196.00 FEET; THENCE, N 01° 26' 07" A DISTANCE OF 570 FEET; THENCE, N 89° 04' 09" E A DISTANCE OF 399.60 FEET TO THE POINT OF BEGINNING, CONTAINING 4.36 ACRES

General Location: Street No. 2510 and 2588, West 126<sup>th</sup> Street South, Glenpool, Oklahoma, 74033

Be amended from Residential Single-Family Low Density District (RS-1) to Agriculture District (AG).

**SECTION 2:** That all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed.

**PASSED AND APPROVED** by the City Council of the City of Glenpool th is 7<sup>th</sup> day of December 2020 .

APPROVED and ADOPTED by the City Council of the City of Glenpool on the 7th day of November 2020.



\_\_\_\_\_  
Timothy Lee Fox, Mayor

ATTEST:

\_\_\_\_\_  
Wendy Knight, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Lowell Peterson, City Attorney

Approved as to Form:

\_\_\_\_\_  
Lowell Peterson, City Attorney



## MEMORANDUM

**TO:** HONORABLE MAYOR and CITY COUNCIL

**FROM:** LYNN BURROW, PE  
COMMUNITY DEVELOPMENT DIRECTOR

**RE:** ACCEPTANCE OF GENERAL UTILITY EASEMENT DEDICATION

**DATE:** DECEMBER 7, 2020

### **BACKGROUND**

This item is for Council consideration and action regarding the acceptance of a General Utility Easement dedication covering a certain tract of land located within a part of Southwest Crossroads Addition. This easement is being dedicated to the public to provide for the installation of a certain public waterline intended to provide adequate fire protection for the development of a Dollar Tree retail outlet as illustrated on the attached map as an exhibit to the easement document.

### **Staff Recommendation:**

Staff has reviewed and approved the document format and content of this easement grant and is requesting Council approval and acceptance of this General Utility Easement dedication as submitted.

### **Attachments:**

- A. General Utility Easement Dedication and Supporting Documents

## GENERAL UTILITY EASEMENT

That the undersigned, JAMES TAPP  
(Grantor), as the owner of the legal and equitable title of the following described real estate (Property), for and in consideration of the sum of TEN DOLLARS (\$10.00), and other good and valuable considerations, the receipt of which is acknowledged, does hereby grant and convey to the City of Glenpool, a Municipal Corporation (GRANTEE), an easement through, over, and across the following described Property:

See Exhibit 'A' attached herewith and made a part of this easement grant:

for the purpose of permitting Grantee and Franchise Utility services thereon, through, over, or across said property, together with all necessary and convenient appurtenances thereto; to use and maintain the same; and affording Grantee and Franchise Utility service provider officers, agents, employees, and/or all persons under contract with either, the right of access to and upon said premises and strip of land for the purposes of surveying, excavating for, operating, repairing, and maintaining all such utility services and associated appurtenances.

The Grantee and Franchise Utility service providers are hereby given and granted the exclusive possession of said above described premises for the purposes aforesaid and Grantor, for itself and its heirs, administrators, successors, and assigns, covenants and agrees that no building, structure, fence, wall, or other above ground obstruction will be placed, erected, installed, or permitted upon the above described real estate; and further covenants and agrees that, in the event the terms of this paragraph are violated by the Grantor or other persons in privity with it, such violation will promptly be corrected and eliminated upon receipt of notice from the Grantee or Franchise Utility supplier, or the Grantee or Franchise Utility supplier shall have right to remove or otherwise eliminate such violation, and Grantor, its heirs, administrators, successors and assigns, shall promptly pay the actual cost thereof.

**TO HAVE AND TO HOLD** such easement unto to the City of Glenpool (Grantee), its successors or assigns as aforesaid:

Dated this 18 day of Nov., 2020.

By:  (Grantor)

Name: James C. Tapp

[illegible]

Before me, the undersign, a Notary Public, in and for said County and State on  
this the 18<sup>th</sup> day of November, 2020, personally appeared James  
Tapp to me known to be the identical person who subscribed as the  
maker to the foregoing as Owner (Grantee) and acknowledge to me that he executed the  
same as their his free will and voluntary act and deed for the uses and purposes there in  
set forth.

Name: Kallie Minkles  
Notary Public



My Commission Expires:

07/19/23

ACCEPTED BY:

CITY of GLENPOOL  
A Municipal Corporation

Dated this: \_\_\_\_\_, day of \_\_\_\_\_, 2020

By: \_\_\_\_\_  
Timothy L. Fox: Mayor

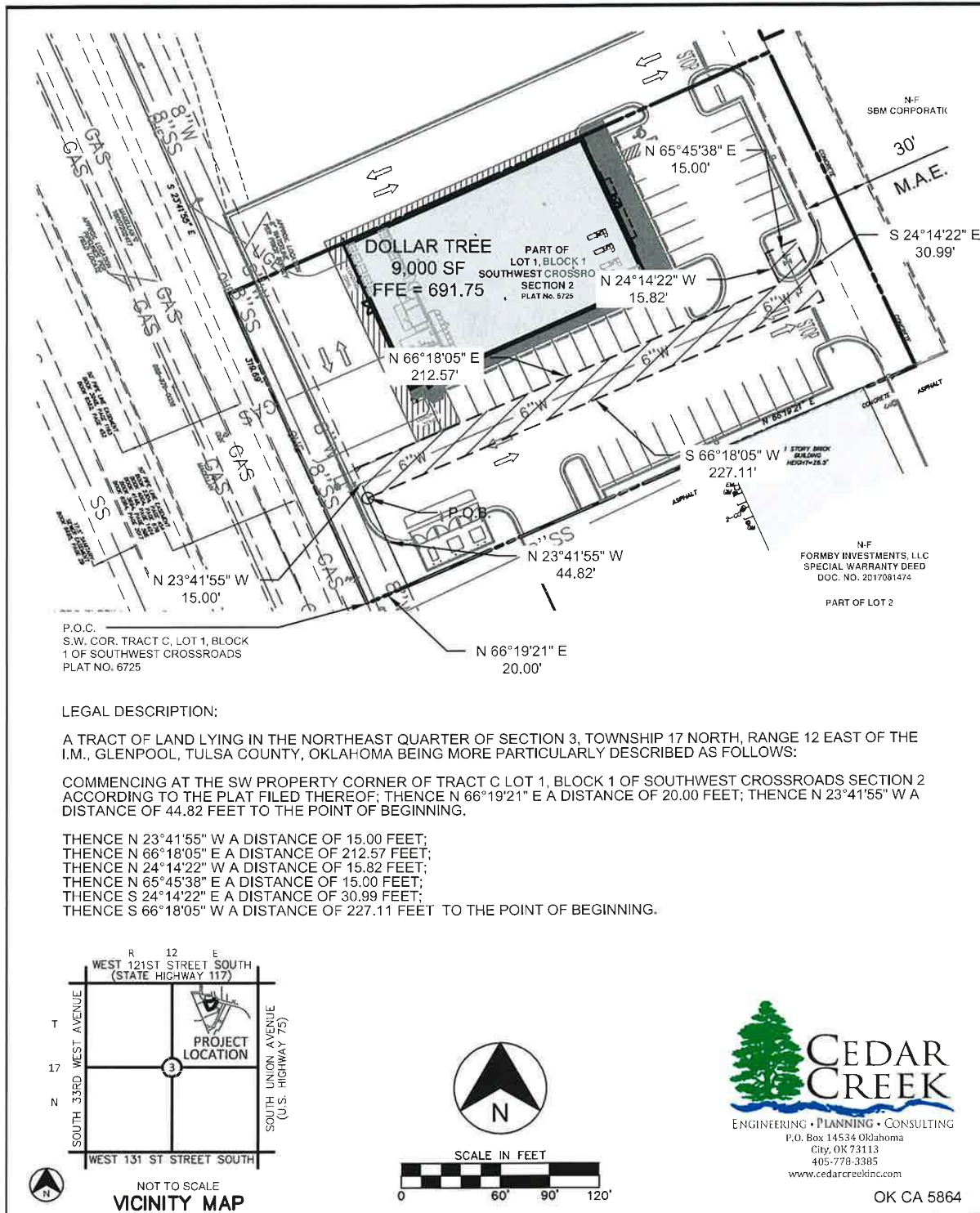
ATTEST:

Wendy Knight  
City Clerk

APPROVED AS TO FORM:

Lowell Peterson  
City Attorney

# EXHIBIT 'A'





## MEMORANDUM

**TO:** HONORABLE MAYOR and CITY COUNCIL

**FROM:** LYNN BURROW, PE  
COMMUNITY DEVELOPMENT DIRECTOR

**RE:** KENDALWOOD NORTH PARK: MASTER PLANNING

**DATE:** DECEMBER 7, 2020

### **BACKGROUND**

This item is intended to solicit any comments from the Council regarding an on-going effort to produce a new Master Plan for the Kendalwood North City Park. The attached documents represent the proposed modifications to this park for Council consideration. Staff requests and any comments as to appropriateness of the proposed improvements and any other suggestion improvements for consideration. As the Council may be aware, this has been an on-going effort which included several public presentations earlier this year that were intended to gain input from the public focused on suggested features to be considered in future improvements to the facility. Also attached, is a copy of the topographic survey that has been produced on the park to be used as the basis for the drainage improvement project that was submitted to ODEQ as part of the proposed Special Environmental Project. The proposed drainage improvements were submitted to off-set the monetary fine ODEQ has levied against the City as part of the on-going Consent Order involving the City's wastewater treatment plant. This presentation is intended to generate any additional ideas as to park improvements that will benefit from the drainage improvements being designed for the property currently. Any such suggestions or additional comments will be incorporated into the Master Plan and accounted for during the forthcoming drainage improvement design.

### **Staff Recommendation:**

This request for Council comment is a non-action agenda item and is intended to generate comments, suggestions, and to answer questions regarding the proposed drainage improvements and future uses within the park to enhance the overall usability of this facility.

### **Attachments:**

A. Kendalwood North Park Master Plan & Supporting Documents

---

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](http://www.glenpoolonline.com)





**AERIAL VIEW OF EXISTING SITE**  
**CITY OF GLENPOOL**  
**KENDALWOOD NORTH PARK RENOVATION**  
November 30, 2020

**PROPOSED PHASE 1 AMENITIES**

1. BASKETBALL COURT WITH LIGHTS
2. PARKING & SIDEWALKS
3. PARK PAVILION
4. DRAINAGE MODIFICATIONS TO ACCOMMODATE FUTURE DOG PARK
5. REMOVE SAND VOLLEYBALL COURT AND SOD AREA

**PROPOSED FUTURE AMENITIES**

- A. PLAYGROUND EQUIPMENT & SWINGS
- B. PICNIC PAVILION
- C. DOG PARK
- D. PARK BENCHES & WALKING TRAIL IMPROVEMENTS

**CITY OF GLENPOOL**  
**KENDALWOOD NORTH PARK RENOVATION**  
November 30, 2020

gshelms & Associates, LLC





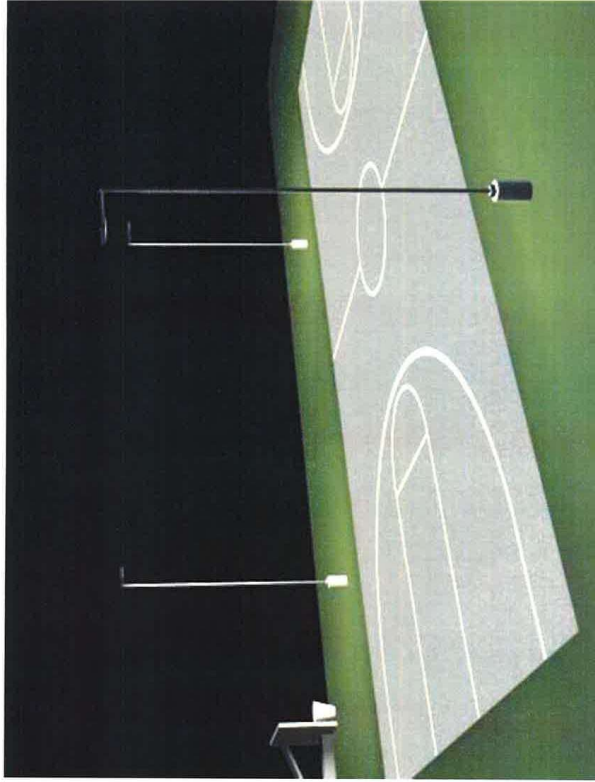
## AERIAL VIEW OF PROPOSED SITE PLAN

CITY OF GLENPOOL

KENDALWOOD NORTH PARK RENOVATION

November 30, 2020

gshelms & Associates, LLC



**BASKETBALL COURT & LIGHTING**  
**CITY OF GLENPOOL**  
**KENDALWOOD NORTH PARK RENOVATION**  
 November 30, 2020

gshelms & Associates, LLC



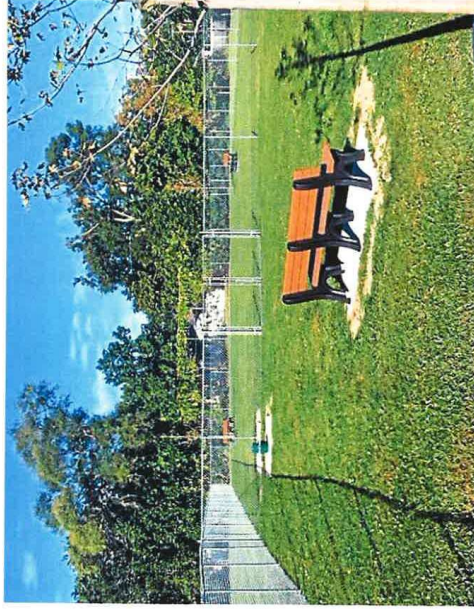
**PICNIC PAVILION**  
**CITY OF GLENPOOL**  
**KENDALWOOD NORTH PARK RENOVATION**  
November 30, 2020

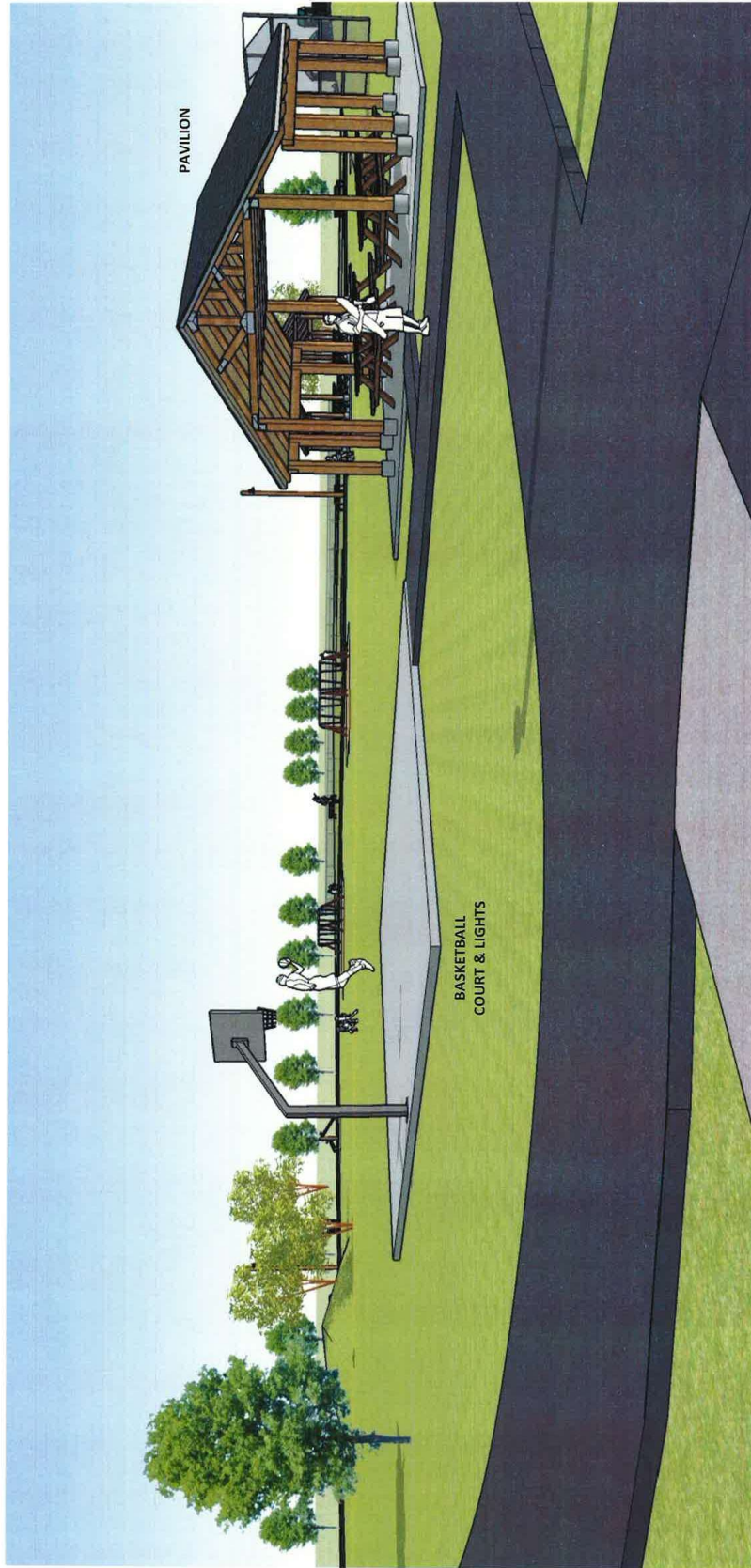
gshelms & Associates, LLC





**FUTURE DOG PARK**  
**CITY OF GLENPOOL**  
 KENDALWOOD NORTH PARK RENOVATION  
 November 30, 2020





# VIEW OF PARK LOOKING SOUTHEAST

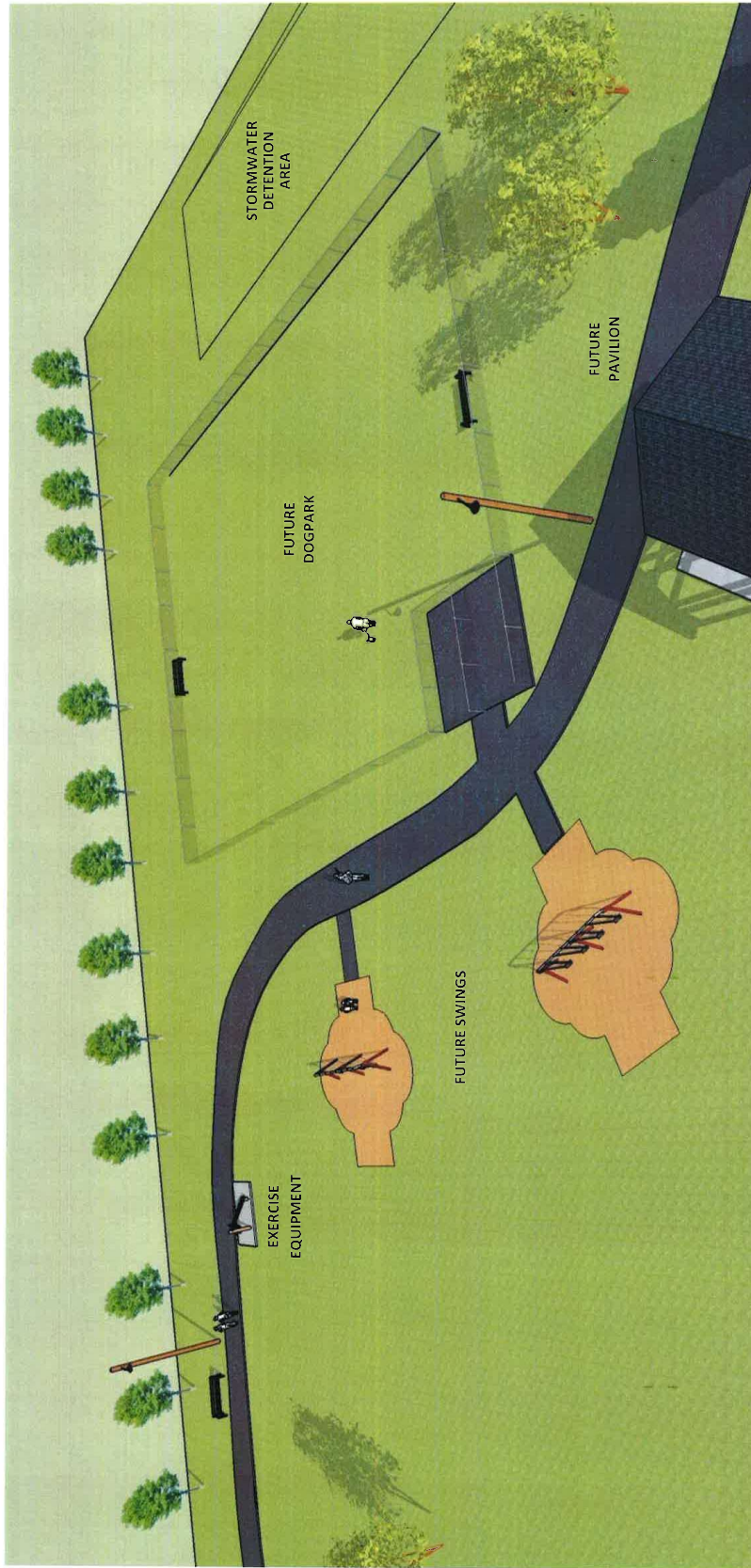
CITY OF GLENPOOL

KENDALWOOD NORTH PARK RENOVATION

November 30, 2020

gshelms & Associates, LLC





## AERIAL VIEW OF PARK LOOKING SOUTHEAST

CITY OF GLENPOOL

KENDALWOOD NORTH PARK RENOVATION

November 30, 2020

gshelms & Associates, LLC



## AERIAL VIEW OF PARK LOOKING SOUTHWEST

CITY OF GLENPOOL

KENDALWOOD NORTH PARK RENOVATION

November 30, 2020

gshehms & Associates, LLC











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**STAFF REPORT**

To: Honorable Mayor and Members of the City Council

From: John Gonsalves, Finance Director/Treasurer

Date: December 07, 2020

Subject: Acceptance of the FY2018-2019 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 2018-2019.

**Staff Recommendation:**

Staff recommends a motion to acknowledge receipt of the audited FY2018-2019 Financial Report and Operating Report.

**Attachments:**

- FY 2018-2019 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: Jacqueline Triplett-Lund, Joyce Calvert, and Brandon Kearns  
City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight  
[www.glenpoolonline.com](http://www.glenpoolonline.com)



**CITY OF GLENPOOL**  
**ANNUAL FINANCIAL REPORT**  
**AND OPERATING REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2019**

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**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2019**

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**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2019**

---

**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





## 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, 2019, 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, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

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

#### ***Other Information***

The Introductory Section and Fiscal Year 2019 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 October 12, 2020, 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.*  
October 12, 2020



## **City of Glenpool, Oklahoma**

### **Management's Discussion and Analysis**

#### **Fiscal Year Ended June 30, 2019**

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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, 2019. 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.

**City of Glenpool, Oklahoma**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2019**

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**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 2018 by \$1,366,150 compared to an increase of \$965,564 in fiscal year 2018, partly due to conservative spending, a 1% increase in overall tax revenues and sale of property. In addition, expenditures increased 6% compared to fiscal year 2018, primarily due to public safety and highway and roads expenses in fiscal year 2019.

The Capital Improvement Fund receives a transfer from the General Fund of one cent of the City's four cent sales tax dedicated to the acquisition or construction of capital infrastructure and the debt service related to such acquisition or construction.

**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 2018 by \$723,626. In addition, operating revenues decreased by 10% due to a 10% 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 \$665,704 in 2019 compared to a profit of \$750,119 in fiscal year 2018.

**City of Glenpool, Oklahoma**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2019**

The net position of the GIA decreased from fiscal year 2018 by \$100,575 due to allocations made for accounts receivable. The Conference Center event receipts increased by 10% over prior year and operating costs increased by 6% because of increased maintenance and repairs. In addition, economic development cost in 2019 increased 18% compared to 2018.

**The City as a Whole**

For the year ended June 30, 2019, the net position for the governmental activities and business-type activities is as follows:

**The City of Glenpool's Net Position (expressed in \$ 000's)**

|                                      | <b>Governmental Activities</b> |           | <b>Business -type Activities</b> |            | <b>Total</b> |          |
|--------------------------------------|--------------------------------|-----------|----------------------------------|------------|--------------|----------|
|                                      | 2019                           | 2018      | 2019                             | 2018       | 2019         | 2018     |
| <b>ASSETS</b>                        |                                |           |                                  |            |              |          |
| Current Assets                       | \$ 9,949                       | \$ 8,532  | \$ 1,059                         | \$ 845     | \$ 11,008    | \$ 9,377 |
| Non-current Assets                   | 202                            | -         | 1,054                            | 1,701      | 1,256        | 1,701    |
| Capital Assets                       | 10,909                         | 10,583    | 33,175                           | 33,350     | 44,084       | 43,933   |
| Total Assets                         | 21,060                         | 19,115    | 35,288                           | 35,896     | 56,348       | 55,011   |
| <b>DEFERRED OUTFLOW OF RESOURCES</b> |                                |           |                                  |            |              |          |
| Pension and OPEB Related             | 3,112                          | 2,271     | 33                               | -          | 3,145        | 2,271    |
| Total Deferred Outflows              | 3,112                          | 2,271     | 33                               | -          | 3,145        | 2,271    |
| <b>LIABILITIES</b>                   |                                |           |                                  |            |              |          |
| Current Liabilities                  | 1,165                          | 717       | 1,870                            | 1,917      | 3,035        | 2,634    |
| Non-current Liabilities              | 8,280                          | 8,495     | 36,907                           | 38,058     | 45,187       | 46,553   |
| Total Liabilities                    | 9,445                          | 9,212     | 38,777                           | 39,975     | 48,222       | 49,187   |
| <b>DEFERRED INFLOW OF RESOURCES</b>  |                                |           |                                  |            |              |          |
| Pension and OPEB Related             | 665                            | 381       | 2                                | 2          | 667          | 383      |
| Total Deferred Inflows               | 665                            | 381       | 2                                | 2          | 667          | 383      |
| <b>NET POSITION</b>                  |                                |           |                                  |            |              |          |
| Net Investment in Capital Asset:     | 8,001                          | 7,612     | (4,823)                          | (5,924)    | 3,178        | 1,688    |
| Restricted                           | 3,043                          | 2,243     | 841                              | 1,487      | 3,884        | 3,730    |
| Unrestricted (Deficit)               | 3,018                          | 1,938     | 524                              | 356        | 3,542        | 2,294    |
| Total Net Position (Deficit)         | \$ 14,062                      | \$ 11,793 | \$ (3,458)                       | \$ (4,081) | \$ 10,604    | \$ 7,712 |

The City's combined net position increased from \$7.7 million to \$10.6 million between fiscal years 2018 and 2019, with an increase of 19% in net position for governmental activities and an increase of 15% in net position for business-type activities. Overall, the net position for both governmental and business-type activities increased by 37.5% for fiscal year 2019, and the City is able to report a positive balance in net position for the City as a whole.

**City of Glenpool, Oklahoma**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2019**

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The increase in deferred outflows relates to changes in assumptions for the OPEB plan of about \$220,000, fire pension increase in differences between expected and actual experience of about \$390,000, and fire pension increase in changes in proportion of about \$238,000.

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 \$130,000, or 1.3%. Other general revenue increased \$472,000 (124%) mainly due to approximately \$605,000 gain on asset recovery in fiscal year 2019. Total expenses for governmental activities increased by \$375,000 compared to fiscal year 2018, or 4.45%, largely due to increased depreciation expense.

Governmental activities increased the City's net position by \$2.3 million. 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, 2019**

**The City of Glenpool's Change in Net Position (expressed in \$ 000's)**

|                                                      | <b>Governmental Activities</b> |           | <b>Business -type Activities</b> |            | <b>Total</b> |          |
|------------------------------------------------------|--------------------------------|-----------|----------------------------------|------------|--------------|----------|
|                                                      | 2019                           | 2018      | 2019                             | 2018       | 2019         | 2018     |
| <b>REVENUE</b>                                       |                                |           |                                  |            |              |          |
| Program Revenue:                                     |                                |           |                                  |            |              |          |
| Charges for Services                                 | \$ 690                         | \$ 642    | \$ 5,227                         | \$ 5,308   | \$ 5,917     | \$ 5,950 |
| Operating, Capital Grants and Contributions          | 637                            | 511       | -                                | -          | 637          | 511      |
| General Revenues:                                    |                                |           |                                  |            |              |          |
| Sales and Use Taxes                                  | 10,110                         | 9,980     | -                                | -          | 10,110       | 9,980    |
| Other Taxes                                          | 666                            | 684       | -                                | -          | 666          | 684      |
| Other General Revenue                                | 853                            | 381       | 109                              | 292        | 962          | 673      |
| Total Revenue                                        | 12,956                         | 12,198    | 5,336                            | 5,600      | 18,292       | 17,798   |
| <b>EXPENSES</b>                                      |                                |           |                                  |            |              |          |
| General Government                                   | 1,828                          | 1,572     | -                                | -          | 1,828        | 1,572    |
| Public Safety and Judiciary                          | 5,388                          | 5,384     | -                                | -          | 5,388        | 5,384    |
| Public Works                                         | 327                            | 563       | -                                | -          | 327          | 563      |
| Cultural, Parks and Recreation                       | -                              | 30        | -                                | -          | -            | 30       |
| Economic Development                                 | 82                             | 74        | -                                | -          | 82           | 74       |
| Financing                                            | 107                            | 97        | 1,842                            | 1,883      | 1,949        | 1,980    |
| Water and Sewer                                      | -                              | -         | 2,661                            | 2,772      | 2,661        | 2,772    |
| Solid Waste                                          | -                              | -         | 728                              | 675        | 728          | 675      |
| Storm Water                                          | -                              | -         | 4                                | 16         | 4            | 16       |
| Glenpool Industrial Authority                        | -                              | -         | 367                              | 351        | 367          | 351      |
| Unallocated Depreciation                             | 1,075                          | 712       | 991                              | 961        | 2,066        | 1,673    |
| Total Expenses                                       | 8,807                          | 8,432     | 6,593                            | 6,658      | 15,400       | 15,090   |
| Increase (decrease) in net position before transfers | 4,149                          | 3,766     | (1,257)                          | (1,058)    | 2,892        | 2,708    |
| Transfers                                            | (1,880)                        | (1,549)   | 1,880                            | 1,549      | -            | -        |
| Increases (decreases) in net position                | 2,269                          | 2,217     | 623                              | 491        | 2,892        | 2,708    |
| Net position (deficit) - Beginning of Year           | 11,793                         | 10,012    | (4,081)                          | (4,516)    | 7,712        | 5,496    |
| Prior period adjustment                              | -                              | (436)     | -                                | (56)       | -            | (492)    |
| Net position (deficit) - End of Year                 | \$ 14,062                      | \$ 11,793 | \$ (3,458)                       | \$ (4,081) | \$ 10,604    | \$ 7,712 |

### Business-type Activities

Business-type Activities provided an increase in net position of approximately \$623,000 as noted above. Total revenues decreased slightly by approximately \$265,000 (5%) and total expenses also decreased slightly by approximately \$65,000 (1%). An increase in transfers in of 21% provided an additional \$331,000.

### General Fund Budgetary Highlights

Actual revenues increased by 11% over final budgeted revenues, or \$1,225,526, partly due to unbudgeted grants of \$638,000 and sale of property for \$774,000. Total expenditures and transfers-out were over final appropriations by \$254,603, or 2% over budget, due mainly to fire and police personal services in excess of budgeted amounts.

### Capital Asset & Debt Administration

The following is a summary of changes in capital assets and debt administration for fiscal year 2019. More detailed information on capital asset activity and long-term debt activity is contained in the accompanying notes to the financial statements on pages 33 to 34; and, pages 35 to 40, respectively.

**City of Glenpool, Oklahoma**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2019**

**Capital Assets**

At the end of June 30, 2019, the City had \$44 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            |                  |
|--------------------------|-------------------------|------------------|--------------------------|------------------|------------------|------------------|
|                          | 6/30/2019               | 6/30/2018        | 6/30/2019                | 6/30/2018        | 6/30/2019        | 6/30/2018        |
| Land                     | \$ -                    | \$ -             | \$ 2,883                 | \$ 2,883         | \$ 2,883         | \$ 2,883         |
| Construction in process  | 37                      | 37               | -                        | -                | 37               | 37               |
| Buildings & Improvements | 7,986                   | 8,827            | 14,707                   | 14,707           | 22,693           | 23,534           |
| Furniture & Equipment    | 4,898                   | 4,847            | 780                      | 757              | 5,678            | 5,604            |
| Vehicles                 | 4,728                   | 3,793            | 499                      | 443              | 5,227            | 4,236            |
| Infrastructure           | 1,787                   | 1,321            | 24,882                   | 24,145           | 26,669           | 25,466           |
|                          | 19,436                  | 18,825           | 43,751                   | 42,935           | 63,187           | 61,760           |
| Less: Depreciation       | (8,527)                 | (8,242)          | (10,576)                 | (9,585)          | (19,103)         | (17,827)         |
| <b>Total</b>             | <b>\$ 10,909</b>        | <b>\$ 10,583</b> | <b>\$ 33,175</b>         | <b>\$ 33,350</b> | <b>\$ 44,084</b> | <b>\$ 43,933</b> |

**Debt Administration**

At the end of the fiscal year, the City had total bonded debt outstanding of \$35,425,000 with debt service supported by the 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 \$40.9 million in long term debt as detailed below (expressed in \$ 000's):

**The City of Glenpool's Long-term Debt (expressed in \$ 000's)**

|                            | Governmental Activities |                 | Business -type Activities |                  | Total            |                  |
|----------------------------|-------------------------|-----------------|---------------------------|------------------|------------------|------------------|
|                            | 2019                    | 2018            | 2019                      | 2018             | 2019             | 2018             |
| Revenue Bonds Payable      | \$ -                    | \$ -            | \$ 35,425                 | \$ 36,360        | \$ 35,425        | \$ 36,360        |
| Notes Payable              | 28                      | 30              | 2,572                     | 2,790            | 2,600            | 2,820            |
| Lease Payable              | 2,881                   | 2,905           | -                         | -                | 2,881            | 2,905            |
| Claim Settlement Liability | -                       | -               | -                         | 125              | -                | 125              |
| <b>Total Assets</b>        | <b>\$ 2,909</b>         | <b>\$ 2,935</b> | <b>\$ 37,997</b>          | <b>\$ 39,275</b> | <b>\$ 40,906</b> | <b>\$ 42,210</b> |

**City of Glenpool, Oklahoma**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2019**

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**Economic Factors and Next Year's Budget**

Sales tax revenues continued to decline in the early half of the fiscal year but showed strong improvement in later months. 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 2.0% 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 underway at the end of FY2019, including the near completion of Warrior Road Project. In addition, the Speedy's lift station project was completed. 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, 2019**

|                                        | Primary Government         |                             |                      |
|----------------------------------------|----------------------------|-----------------------------|----------------------|
|                                        | Governmental<br>Activities | Business-Type<br>Activities | Total                |
| <b>ASSETS</b>                          |                            |                             |                      |
| Current assets:                        |                            |                             |                      |
| Cash and cash equivalents              | \$ 4,795,340               | \$ 1,836,809                | \$ 6,632,149         |
| Restricted cash and cash equivalents   | 2,019,322                  | 104,727                     | 2,124,049            |
| Accounts receivable, net               | 360,593                    | 781,128                     | 1,141,721            |
| Due from other governments             | 1,110,126                  | -                           | 1,110,126            |
| Internal balances                      | 1,663,611                  | (1,663,611)                 | -                    |
| Total current assets                   | <u>9,948,992</u>           | <u>1,059,053</u>            | <u>11,008,045</u>    |
| Non-current assets:                    |                            |                             |                      |
| Restricted investments                 | -                          | 1,054,546                   | 1,054,546            |
| Capital assets:                        |                            |                             |                      |
| Land and construction in progress      | 36,694                     | 2,883,021                   | 2,919,715            |
| Other capital assets, net              | 10,872,539                 | 30,291,633                  | 41,164,172           |
| Net pension assets                     | 201,718                    | -                           | 201,718              |
| Total non-current assets:              | <u>11,110,951</u>          | <u>34,229,200</u>           | <u>45,340,151</u>    |
| Total assets                           | <u>21,059,943</u>          | <u>35,288,253</u>           | <u>56,348,196</u>    |
| <b>DEFERRED OUTFLOW OF RESOURCES</b>   |                            |                             |                      |
| Deferred resources related to OPEB     | 221,172                    | 32,604                      | 253,776              |
| Deferred resources related to pensions | 2,891,138                  | -                           | 2,891,138            |
| Total deferred outflows                | <u>3,112,310</u>           | <u>32,604</u>               | <u>3,144,914</u>     |
| <b>LIABILITIES</b>                     |                            |                             |                      |
| Current liabilities:                   |                            |                             |                      |
| Accounts payable and accrued expenses  | 83,571                     | 166,707                     | 250,278              |
| Accrued interest payable               | -                          | 160,178                     | 160,178              |
| Accrued compensated absences           | 362,356                    | 33,654                      | 396,010              |
| Deposits subject to refund             | -                          | 315,466                     | 315,466              |
| Leases payable                         | 699,447                    | -                           | 699,447              |
| Notes payable                          | 2,400                      | 219,745                     | 222,145              |
| Revenue bonds payable                  | -                          | 975,000                     | 975,000              |
| Amounts held in escrow                 | 17,386                     | -                           | 17,386               |
| Total current liabilities              | <u>1,165,160</u>           | <u>1,870,750</u>            | <u>3,035,910</u>     |
| Non-current liabilities:               |                            |                             |                      |
| Net pension liability                  | 5,298,045                  | -                           | 5,298,045            |
| OPEB Liability                         | 775,137                    | 104,308                     | 879,445              |
| Leases payable                         | 2,181,186                  | -                           | 2,181,186            |
| Notes payable                          | 25,486                     | 2,352,662                   | 2,378,148            |
| Revenue bonds payable                  | -                          | 34,450,000                  | 34,450,000           |
| Total non-current liabilities          | <u>8,279,854</u>           | <u>36,906,970</u>           | <u>45,186,824</u>    |
| Total Liabilities                      | <u>9,445,014</u>           | <u>38,777,720</u>           | <u>48,222,734</u>    |
| <b>DEFERRED INFLOW OF RESOURCES</b>    |                            |                             |                      |
| Deferred resources related to pensions | 652,021                    | -                           | 652,021              |
| Deferred resources related to OPEB     | 13,059                     | 1,757                       | 14,816               |
| Total deferred inflows                 | <u>665,080</u>             | <u>1,757</u>                | <u>666,837</u>       |
| <b>NET POSITION</b>                    |                            |                             |                      |
| Net investment in capital assets       | 8,000,714                  | (4,822,753)                 | 3,177,961            |
| Restricted for:                        |                            |                             |                      |
| Public Safety                          | 1,679,353                  | -                           | 1,679,353            |
| Streets and Infrastructure             | 554,931                    | -                           | 554,931              |
| Parks & recreation capital projects    | 193,217                    | -                           | 193,217              |
| Capital projects                       | 120,106                    | 40,890                      | 160,996              |
| Economic development/culture           | 476,115                    | -                           | 476,115              |
| Juvenile programs                      | 19,575                     | -                           | 19,575               |
| Debt Service                           | -                          | 799,465                     | 799,465              |
| Unrestricted (deficit)                 | 3,018,148                  | 523,778                     | 3,541,926            |
| Total net position (deficit)           | <u>\$ 14,062,159</u>       | <u>\$ (3,458,620)</u>       | <u>\$ 10,603,539</u> |

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, 2019

| Functions/Programs                    | Expenses             | Program Revenues        |                                          |                                        | Net (Expense)<br>Revenue |
|---------------------------------------|----------------------|-------------------------|------------------------------------------|----------------------------------------|--------------------------|
|                                       |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital Grants<br>and<br>Contributions |                          |
| <b>Primary Government:</b>            |                      |                         |                                          |                                        |                          |
| <b>Governmental activities:</b>       |                      |                         |                                          |                                        |                          |
| General government:                   |                      |                         |                                          |                                        |                          |
| General government                    | \$ 1,323,890         | \$ 55,380               | \$ -                                     | \$ (1,092)                             | \$ (1,269,602)           |
| Code and planning                     | 504,382              | 55,885                  | -                                        | -                                      | (448,497)                |
| Total general government              | 1,828,272            | 111,265                 | -                                        | (1,092)                                | (1,718,099)              |
| Public safety and judiciary:          |                      |                         |                                          |                                        |                          |
| Municipal court                       | 25,311               | 280,484                 | -                                        | -                                      | 255,173                  |
| Fire                                  | 2,565,804            | 106,755                 | 472,235                                  | -                                      | (1,986,814)              |
| Police and Animal Control             | 2,386,821            | 82,086                  | 165,770                                  | -                                      | (2,138,965)              |
| Dispatch                              | 404,707              | -                       | -                                        | -                                      | (404,707)                |
| Emergency management                  | 5,603                | -                       | -                                        | -                                      | (5,603)                  |
| 911 operations                        | -                    | 109,854                 | -                                        | -                                      | 109,854                  |
| Total public safety and judiciary     | 5,388,246            | 579,179                 | 638,005                                  | -                                      | (4,171,062)              |
| Public Works:                         |                      |                         |                                          |                                        |                          |
| Streets                               | 327,360              | -                       | -                                        | -                                      | (327,360)                |
| Total public works                    | 327,360              | -                       | -                                        | -                                      | (327,360)                |
| Economic Development                  |                      |                         |                                          |                                        |                          |
| Hotel-motel                           | 82,000               | -                       | -                                        | -                                      | (82,000)                 |
| Total Economic Development            | 82,000               | -                       | -                                        | -                                      | (82,000)                 |
| Cultural, parks and recreation:       |                      |                         |                                          |                                        |                          |
| Parks                                 | -                    | -                       | -                                        | -                                      | -                        |
| Total cultural, parks and recreation  | -                    | -                       | -                                        | -                                      | -                        |
| Financing Cost                        |                      |                         |                                          |                                        |                          |
| Financing Cost                        | 107,337              | -                       | -                                        | -                                      | (107,337)                |
| Total Financing Cost                  | 107,337              | -                       | -                                        | -                                      | (107,337)                |
| Unallocated depreciation              | 1,074,451            | -                       | -                                        | -                                      | (1,074,451)              |
| <b>Total governmental activities</b>  | <b>8,807,666</b>     | <b>690,444</b>          | <b>638,005</b>                           | <b>(1,092)</b>                         | <b>(7,480,309)</b>       |
| <b>Business-type activities</b>       |                      |                         |                                          |                                        |                          |
| Water & sewer                         | 2,660,325            | 3,955,680               | -                                        | -                                      | 1,295,355                |
| Solid waste                           | 728,273              | 781,080                 | -                                        | -                                      | 52,807                   |
| Storm water                           | 4,250                | 106,900                 | -                                        | -                                      | 102,650                  |
| Industrial Authority                  | 367,273              | 383,398                 | -                                        | -                                      | 16,125                   |
| Financing costs                       | 1,842,057            | -                       | -                                        | -                                      | (1,842,057)              |
| Unallocated depreciation              | 991,191              | -                       | -                                        | -                                      | (991,191)                |
| <b>Total business-type activities</b> | <b>6,593,369</b>     | <b>5,227,058</b>        | <b>-</b>                                 | <b>-</b>                               | <b>(1,366,311)</b>       |
| <b>Total Primary Government</b>       | <b>\$ 15,401,035</b> | <b>\$ 5,917,502</b>     | <b>\$ 638,005</b>                        | <b>\$ (1,092)</b>                      | <b>\$ (8,846,620)</b>    |

*(continued next page.)*

**CITY OF GLENPOOL**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION (continued)**  
**Year Ended June 30, 2019**

|                                                   | Net (Expense) Revenue<br>and Changes in Net Position |                             |                          |
|---------------------------------------------------|------------------------------------------------------|-----------------------------|--------------------------|
|                                                   | Governmental<br>Activities                           | Business-Type<br>Activities | Total                    |
| <b>Net (expense)/revenue</b>                      | \$ (7,480,309)                                       | \$ (1,366,311)              | \$ (8,846,620)           |
| <b>General revenues:</b>                          |                                                      |                             |                          |
| Taxes:                                            |                                                      |                             |                          |
| Sales and use taxes                               | 10,110,290                                           | -                           | 10,110,290               |
| Franchise taxes                                   | 455,980                                              | -                           | 455,980                  |
| Hotel/motel tax                                   | 209,604                                              | -                           | 209,604                  |
| Intergovernmental                                 | 109,254                                              | -                           | 109,254                  |
| Investment earnings                               | 56,207                                               | 47,767                      | 103,974                  |
| Miscellaneous/Other Fees                          | 45,951                                               | 61,363                      | 107,314                  |
| Rental income                                     | 37,032                                               | -                           | 37,032                   |
| Gain (loss) on recovery of assets                 | 605,849                                              | -                           | 605,849                  |
| Transfers - internal activities                   | (1,880,232)                                          | 1,880,232                   | -                        |
| <b>Total general revenues and transfers</b>       | <u>9,749,935</u>                                     | <u>1,989,362</u>            | <u>11,739,297</u>        |
| <b>Change in net position</b>                     | 2,269,626                                            | 623,051                     | 2,892,677                |
| <b>Net position (deficit) - beginning of year</b> | <u>11,792,533</u>                                    | <u>(4,081,671)</u>          | <u>7,710,862</u>         |
| <br><b>Net position (deficit) - end of year</b>   | <br><u>\$ 14,062,159</u>                             | <br><u>\$ (3,458,620)</u>   | <br><u>\$ 10,603,539</u> |

The accompanying notes are an integral part of the basic financial statements.

**CITY OF GLENPOOL  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2019**

|                                           | Special Revenue Funds |                         |                                    | Capital Projects    |                                |                                     |                               | Total<br>Governmental<br>Funds |
|-------------------------------------------|-----------------------|-------------------------|------------------------------------|---------------------|--------------------------------|-------------------------------------|-------------------------------|--------------------------------|
|                                           | General Fund          | Hotel-Motel<br>Tax Fund | Public Safety<br>Personnel<br>Fund | Parks & Rec<br>Fund | Capital<br>Improvement<br>Fund | Streets &<br>Infrastructure<br>Fund | Public Safety<br>Capital Fund |                                |
| <b>Assets</b>                             |                       |                         |                                    |                     |                                |                                     |                               |                                |
| Cash and cash equivalents                 | \$ 4,795,340          | \$ -                    | \$ -                               | \$ -                | \$ -                           | \$ -                                | \$ -                          | \$ 4,795,340                   |
| Due from other governments                | 1,110,126             | -                       | -                                  | -                   | -                              | -                                   | -                             | 1,110,126                      |
| Accounts receivable, net                  | 66,453                | 17,426                  | 138,293                            | -                   | -                              | 72,995                              | 65,426                        | 360,593                        |
| Due from other funds                      | 1,663,611             | -                       | -                                  | -                   | -                              | -                                   | -                             | 1,663,611                      |
| Restricted assets:                        |                       |                         |                                    |                     |                                |                                     |                               |                                |
| Cash and cash equivalents                 | 44,088                | 458,689                 | 524,916                            | 193,217             | 120,106                        | 481,936                             | 196,370                       | 2,019,322                      |
| <b>Total assets</b>                       | <b>\$ 7,679,618</b>   | <b>\$ 476,115</b>       | <b>\$ 663,209</b>                  | <b>\$ 193,217</b>   | <b>\$ 120,106</b>              | <b>\$ 554,931</b>                   | <b>\$ 261,796</b>             | <b>\$ 9,948,992</b>            |
| <b>Liabilities and Fund Balances:</b>     |                       |                         |                                    |                     |                                |                                     |                               |                                |
| <b>Liabilities</b>                        |                       |                         |                                    |                     |                                |                                     |                               |                                |
| Accounts payable                          | \$ 5,302              | \$ -                    | \$ -                               | \$ -                | \$ -                           | \$ -                                | \$ -                          | \$ 5,302                       |
| Other accrued expenses                    | 64,104                | -                       | 14,165                             | -                   | -                              | -                                   | -                             | 78,269                         |
| Amounts held in escrow                    | 17,386                | -                       | -                                  | -                   | -                              | -                                   | -                             | 17,386                         |
| <b>Total liabilities</b>                  | <b>86,792</b>         | <b>-</b>                | <b>14,165</b>                      | <b>-</b>            | <b>-</b>                       | <b>-</b>                            | <b>-</b>                      | <b>100,957</b>                 |
| <b>Fund balances</b>                      |                       |                         |                                    |                     |                                |                                     |                               |                                |
| Restricted                                | 788,088               | 476,115                 | 649,044                            | 193,217             | 120,106                        | 554,931                             | 261,796                       | 3,043,297                      |
| Unassigned                                | 6,804,738             | -                       | -                                  | -                   | -                              | -                                   | -                             | 6,804,738                      |
| <b>Total fund balances</b>                | <b>7,592,826</b>      | <b>476,115</b>          | <b>649,044</b>                     | <b>193,217</b>      | <b>120,106</b>                 | <b>554,931</b>                      | <b>261,796</b>                | <b>9,848,035</b>               |
| <b>Total liabilities and fund balance</b> | <b>\$ 7,679,618</b>   | <b>\$ 476,115</b>       | <b>\$ 663,209</b>                  | <b>\$ 193,217</b>   | <b>\$ 120,106</b>              | <b>\$ 554,931</b>                   | <b>\$ 261,796</b>             | <b>\$ 9,948,992</b>            |

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, 2019**

**Total Fund Balances - Governmental Funds** \$ 9,848,035

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           | 1,787,141          |                   |
| Buildings                | 7,986,179          |                   |
| Equipment                | 4,898,604          |                   |
| Vehicles                 | 4,727,668          |                   |
| Accumulated depreciation | <u>(8,527,053)</u> |                   |
|                          |                    | <u>10,909,233</u> |

Certain long-term assets and deferred outflows of resources are not available to pay current fund liabilities, and are therefore deferred in the funds:

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Net pension asset                 | 201,718          |                  |
| OPEB related deferred outflows    | 221,172          |                  |
| Pension related deferred outflows | <u>2,891,138</u> |                  |
| Total                             |                  | <u>3,314,028</u> |

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     | (362,356)   |                     |
| Net pension liability            | (5,298,045) |                     |
| OPEB Liability                   | (775,137)   |                     |
| OPEB related deferred inflows    | (13,059)    |                     |
| Pension related deferred inflows | (652,021)   |                     |
| Capital leases payable           | (2,880,633) |                     |
| Notes payable                    | (27,886)    |                     |
| Total                            |             | <u>(10,009,137)</u> |

**Total Net Position - Governmental Activities** \$ 14,062,159

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, 2019**

|                                                     | Special Revenue     |                      | Capital Projects             |                   |                          | Total Governmental Funds |
|-----------------------------------------------------|---------------------|----------------------|------------------------------|-------------------|--------------------------|--------------------------|
|                                                     | General Fund        | Hotel-Motel Tax Fund | Public Safety Personnel Fund | Parks & Rec Fund  | Streets & Infrastructure |                          |
| <b>Revenues:</b>                                    |                     |                      |                              |                   |                          |                          |
| Taxes                                               | \$ 8,495,336        | \$ 209,604           | \$ 1,089,888                 | \$ -              | \$ 575,276               | \$ 10,885,730            |
| Licenses and permits                                | 55,380              | -                    | -                            | -                 | -                        | 55,380                   |
| Charges for services                                | 239,150             | -                    | -                            | 5,575             | -                        | 244,725                  |
| Intergovernmental programs                          | 868,939             | -                    | -                            | -                 | -                        | 868,939                  |
| Fines and forfeits                                  | 280,484             | -                    | -                            | -                 | -                        | 280,484                  |
| Interest income                                     | 39,317              | 3,849                | 4,425                        | 1,515             | 5,322                    | 56,207                   |
| Miscellaneous                                       | 856,352             | -                    | -                            | -                 | -                        | 856,352                  |
| <b>Total revenues</b>                               | <b>10,834,958</b>   | <b>213,453</b>       | <b>1,094,313</b>             | <b>7,090</b>      | <b>580,598</b>           | <b>13,247,817</b>        |
| <b>Expenditures:</b>                                |                     |                      |                              |                   |                          |                          |
| Current:                                            |                     |                      |                              |                   |                          |                          |
| General government                                  | 1,847,087           | -                    | -                            | -                 | -                        | 1,847,087                |
| Public safety                                       | 4,773,729           | -                    | 1,052,713                    | -                 | -                        | 5,826,442                |
| Highways and roads                                  | 502,095             | -                    | -                            | -                 | -                        | 502,095                  |
| Economic Development                                | -                   | 82,000               | -                            | -                 | -                        | 82,000                   |
| Cultural and recreational                           | -                   | -                    | -                            | -                 | -                        | -                        |
| Debt Service:                                       |                     |                      |                              |                   |                          |                          |
| Principal                                           | 98,422              | -                    | -                            | -                 | 153,349                  | 617,186                  |
| Interest expense                                    | 12                  | -                    | -                            | -                 | 21,630                   | 78,948                   |
| Capital outlay                                      | 282,231             | -                    | -                            | 4,968             | 491,836                  | 1,568,162                |
| <b>Total expenditures</b>                           | <b>7,503,576</b>    | <b>82,000</b>        | <b>1,052,713</b>             | <b>4,968</b>      | <b>666,815</b>           | <b>10,521,920</b>        |
| <b>Excess of revenues over (under) expenditures</b> | <b>3,331,382</b>    | <b>131,453</b>       | <b>41,600</b>                | <b>2,122</b>      | <b>(86,217)</b>          | <b>2,725,897</b>         |
| <b>Other financing sources (uses):</b>              |                     |                      |                              |                   |                          |                          |
| Operating transfers in                              | 1,905,900           | -                    | -                            | -                 | -                        | 2,055,900                |
| Operating transfers out                             | (3,871,132)         | (65,000)             | -                            | -                 | -                        | (3,936,132)              |
| Lease proceeds                                      | -                   | -                    | -                            | -                 | -                        | 562,977                  |
| <b>Total other financing sources (uses)</b>         | <b>(1,965,232)</b>  | <b>(65,000)</b>      | <b>-</b>                     | <b>-</b>          | <b>-</b>                 | <b>(1,317,255)</b>       |
| <b>Net change in fund balances</b>                  | <b>1,366,150</b>    | <b>66,453</b>        | <b>41,600</b>                | <b>2,122</b>      | <b>(86,217)</b>          | <b>1,408,642</b>         |
| Fund balances (deficit) - beginning of year         | 6,226,677           | 409,662              | 607,444                      | 191,095           | 641,148                  | 8,439,394                |
| <b>Fund balance - end of year</b>                   | <b>\$ 7,592,826</b> | <b>\$ 476,115</b>    | <b>\$ 649,044</b>            | <b>\$ 193,217</b> | <b>\$ 554,931</b>        | <b>\$ 9,848,035</b>      |

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** \$ 1,408,642

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 |          |
| Net pension expense - Police                                      | 140,319  |
| Net pension expense - Fire                                        | 408,641  |
| OPEB Liability                                                    | (17,260) |

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 | 1,568,161   |
| Capital assets disposed             | (167,521)   |
| Depreciation Expenses               | (1,074,451) |

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           | (562,977) |
| Capital lease obligation principal payments | 587,560   |
| 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             | 39,751   |
| Accrued compensated absences | (63,639) |

**Change in Net Position of Governmental Activities** \$ 2,269,626

The accompanying notes are an integral part of the basic financial statements.

**CITY OF GLENPOOL**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2019**

|                                                                             | <b>Enterprise Funds</b>                           |                                              |                                       |
|-----------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------|---------------------------------------|
|                                                                             | <b>Glenpool<br/>Utility Service<br/>Authority</b> | <b>Glenpool<br/>Industrial<br/>Authority</b> | <b>Total<br/>Enterprise<br/>Funds</b> |
| <b>ASSETS</b>                                                               |                                                   |                                              |                                       |
| Current assets:                                                             |                                                   |                                              |                                       |
| Cash and equivalents                                                        | \$ 724,763                                        | \$ 1,112,046                                 | \$ 1,836,809                          |
| Restricted cash and equivalents                                             | 104,727                                           | -                                            | 104,727                               |
| Accounts receivable, net                                                    | 762,167                                           | 18,961                                       | 781,128                               |
| Total current assets                                                        | <u>1,591,657</u>                                  | <u>1,131,007</u>                             | <u>2,722,664</u>                      |
| Non-current Assets:                                                         |                                                   |                                              |                                       |
| Restricted investments                                                      | 1,054,546                                         | -                                            | 1,054,546                             |
| Capital assets:                                                             |                                                   |                                              |                                       |
| Land and construction in process                                            | 2,092,556                                         | 790,465                                      | 2,883,021                             |
| Depreciable buildings, equipment and<br>infrastructure, net of depreciation | 30,032,670                                        | 258,963                                      | 30,291,633                            |
| Total non-current assets:                                                   | <u>33,179,772</u>                                 | <u>1,049,428</u>                             | <u>34,229,200</u>                     |
| Total assets                                                                | <u>34,771,429</u>                                 | <u>2,180,435</u>                             | <u>36,951,864</u>                     |
| <b>DEFERRED OUTFLOW OF RESOURCES</b>                                        |                                                   |                                              |                                       |
| Deferred resources related to OPEB                                          | <u>24,537</u>                                     | <u>8,067</u>                                 | <u>32,604</u>                         |
| <b>LIABILITIES</b>                                                          |                                                   |                                              |                                       |
| Current liabilities:                                                        |                                                   |                                              |                                       |
| Accounts payable and accrued expenses                                       | 164,372                                           | 2,335                                        | 166,707                               |
| Accrued interest payable                                                    | 160,178                                           | -                                            | 160,178                               |
| Accrued compensated absences                                                | 25,766                                            | 7,888                                        | 33,654                                |
| Due to other funds                                                          | 1,663,611                                         | -                                            | 1,663,611                             |
| Deposits subject to refund                                                  | 315,466                                           | -                                            | 315,466                               |
| Notes Payable                                                               | 219,745                                           | -                                            | 219,745                               |
| Revenue Bonds Payable                                                       | 975,000                                           | -                                            | 975,000                               |
| Claim settlement liability                                                  | -                                                 | -                                            | -                                     |
| Total current liabilities                                                   | <u>3,524,138</u>                                  | <u>10,223</u>                                | <u>3,534,361</u>                      |
| Non-current liabilities:                                                    |                                                   |                                              |                                       |
| Notes Payable                                                               | 2,352,662                                         | -                                            | 2,352,662                             |
| OPEB Liability                                                              | 82,165                                            | 22,143                                       | 104,308                               |
| Revenue Bonds Payable                                                       | 34,450,000                                        | -                                            | 34,450,000                            |
| Claim settlement liability                                                  | -                                                 | -                                            | -                                     |
| Total non-current liabilities                                               | <u>36,884,827</u>                                 | <u>22,143</u>                                | <u>36,906,970</u>                     |
| Total Liabilities                                                           | <u>40,408,965</u>                                 | <u>32,366</u>                                | <u>40,441,331</u>                     |
| <b>DEFERRED INFLOW OF RESOURCES</b>                                         |                                                   |                                              |                                       |
| Deferred resources related to OPEB                                          | <u>1,384</u>                                      | <u>373</u>                                   | <u>1,757</u>                          |
| Total deferred inflows                                                      | <u>1,384</u>                                      | <u>373</u>                                   | <u>1,757</u>                          |
| <b>Net position:</b>                                                        |                                                   |                                              |                                       |
| Net investment in capital assets                                            | (5,872,181)                                       | 1,049,428                                    | (4,822,753)                           |
| Restricted                                                                  | 840,355                                           | -                                            | 840,355                               |
| Unrestricted (deficit)                                                      | <u>(582,557)</u>                                  | <u>1,106,335</u>                             | <u>523,778</u>                        |
| <b>Net position (deficit)</b>                                               | <u>\$ (5,614,383)</u>                             | <u>\$ 2,155,763</u>                          | <u>\$ (3,458,620)</u>                 |

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, 2019

|                                                 | Enterprise Funds                         |                                     |                              |
|-------------------------------------------------|------------------------------------------|-------------------------------------|------------------------------|
|                                                 | Glenpool<br>Utility Service<br>Authority | Glenpool<br>Industrial<br>Authority | Total<br>Enterprise<br>Funds |
| <b>Operating Revenues:</b>                      |                                          |                                     |                              |
| Water revenue                                   | \$ 2,649,565                             | \$ -                                | \$ 2,649,565                 |
| Sewer revenue                                   | 1,266,450                                | -                                   | 1,266,450                    |
| Solid waste revenue                             | 762,452                                  | -                                   | 762,452                      |
| Water taps                                      | 30,500                                   | -                                   | 30,500                       |
| Sewer taps                                      | 7,650                                    | -                                   | 7,650                        |
| Solid waste management fees                     | 18,628                                   | -                                   | 18,628                       |
| Storm water management fees                     | 106,900                                  | -                                   | 106,900                      |
| Water/sewer fees                                | 1,515                                    | -                                   | 1,515                        |
| Connect/transfer fees                           | 7,212                                    | -                                   | 7,212                        |
| Delinquent fees                                 | 112,850                                  | -                                   | 112,850                      |
| Miscellaneous charges                           | 29,855                                   | (133,604)                           | (103,749)                    |
| Reconnect fees                                  | 45,050                                   | -                                   | 45,050                       |
| Lease revenue                                   | -                                        | 383,398                             | 383,398                      |
| <b>Total revenues</b>                           | <u>5,038,627</u>                         | <u>249,794</u>                      | <u>5,288,421</u>             |
| <b>Operations expense:</b>                      |                                          |                                     |                              |
| Water and Sewer operations                      | 2,660,325                                | -                                   | 2,660,325                    |
| Solid waste operations                          | 728,273                                  | -                                   | 728,273                      |
| Stormwater operations                           | 4,250                                    | -                                   | 4,250                        |
| Conference Center operations                    | -                                        | 353,131                             | 353,131                      |
| Economic Development                            | -                                        | 14,142                              | 14,142                       |
| Depreciation                                    | 980,075                                  | 11,116                              | 991,191                      |
| <b>Total operations expense</b>                 | <u>4,372,923</u>                         | <u>378,389</u>                      | <u>4,751,312</u>             |
| <b>Operating income (loss)</b>                  | <u>665,704</u>                           | <u>(128,595)</u>                    | <u>537,109</u>               |
| <b>Non-operating revenues (expenses):</b>       |                                          |                                     |                              |
| Interest revenue                                | 38,847                                   | 8,920                               | 47,767                       |
| Interest expense and fiscal agent charges       | (1,842,057)                              | -                                   | (1,842,057)                  |
| <b>Total Non-operating revenues (expenses)</b>  | <u>(1,803,210)</u>                       | <u>8,920</u>                        | <u>(1,794,290)</u>           |
| <b>Income (loss) before operating transfers</b> | <u>(1,137,506)</u>                       | <u>(119,675)</u>                    | <u>(1,257,181)</u>           |
| Transfers in                                    | 3,721,132                                | 65,000                              | 3,786,132                    |
| Transfers out                                   | (1,860,000)                              | (45,900)                            | (1,905,900)                  |
| <b>Change in net position</b>                   | <u>723,626</u>                           | <u>(100,575)</u>                    | <u>623,051</u>               |
| <b>Total Net position (deficit), beginning</b>  | <u>(6,338,009)</u>                       | <u>2,256,338</u>                    | <u>(4,081,671)</u>           |
| <b>Total Net position (deficit), ending</b>     | <u>\$ (5,614,383)</u>                    | <u>\$ 2,155,763</u>                 | <u>\$ (3,458,620)</u>        |

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, 2019**

|                                                                                                       | Enterprise Funds                         |                                     |                              |
|-------------------------------------------------------------------------------------------------------|------------------------------------------|-------------------------------------|------------------------------|
|                                                                                                       | Glenpool<br>Utility Service<br>Authority | Glenpool<br>Industrial<br>Authority | Total<br>Enterprise<br>Funds |
| <b>Cash flows from operating activities:</b>                                                          |                                          |                                     |                              |
| Cash received from customers & service users                                                          | \$ 5,121,989                             | \$ 418,318                          | \$ 5,540,307                 |
| Cash payments for goods & services & employees                                                        | (3,356,919)                              | (359,766)                           | (3,716,685)                  |
| Net cash provided (used) by operating activities                                                      | <u>1,765,070</u>                         | <u>58,552</u>                       | <u>1,823,622</u>             |
| <b>Cash flows from noncapital financing activities:</b>                                               |                                          |                                     |                              |
| Transfers to other funds                                                                              | -                                        | (45,900)                            | (45,900)                     |
| Net cash provided (used) for noncapital financing activities                                          | <u>-</u>                                 | <u>(45,900)</u>                     | <u>(45,900)</u>              |
| <b>Cash flows from capital and related financing activities:</b>                                      |                                          |                                     |                              |
| Transfers from other funds                                                                            | 3,721,132                                | 65,000                              | 3,786,132                    |
| Transfers to other funds                                                                              | (1,860,000)                              | -                                   | (1,860,000)                  |
| Acquisition & construction of capital assets                                                          | (792,382)                                | (23,079)                            | (815,461)                    |
| Principal paid on debt                                                                                | (1,275,907)                              | -                                   | (1,275,907)                  |
| Interest paid on debt                                                                                 | (1,806,664)                              | -                                   | (1,806,664)                  |
| Fiscal agent fees                                                                                     | (36,188)                                 | -                                   | (36,188)                     |
| Net cash provided (used) for capital and related financing activities                                 | <u>(2,050,009)</u>                       | <u>41,921</u>                       | <u>(2,008,088)</u>           |
| <b>Cash flows from investing activities:</b>                                                          |                                          |                                     |                              |
| (Purchase) liquidation of investments                                                                 | 646,363                                  |                                     | 646,363                      |
| Interest on investments                                                                               | 38,847                                   | 8,920                               | 47,767                       |
| Net cash provided by investing activities                                                             | <u>685,210</u>                           | <u>8,920</u>                        | <u>694,130</u>               |
| Net increase (decrease) in cash & cash equivalents                                                    | 400,271                                  | 63,493                              | 463,764                      |
| Cash and cash equivalents - beginning of year                                                         | <u>429,219</u>                           | <u>1,048,553</u>                    | <u>1,477,772</u>             |
| Cash and cash equivalents - end of year                                                               | <u>\$ 829,490</u>                        | <u>\$ 1,112,046</u>                 | <u>\$ 1,941,536</u>          |
| <b>Reconciliation of operating income to net cash</b>                                                 |                                          |                                     |                              |
| Operating income (loss)                                                                               | \$ 665,704                               | \$ (128,595)                        | \$ 537,109                   |
| <b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</b> |                                          |                                     |                              |
| Depreciation                                                                                          | 980,075                                  | 11,116                              | 991,191                      |
| Change in assets and liabilities:                                                                     |                                          |                                     |                              |
| (Increase) decrease in accounts receivable                                                            | 80,957                                   | 168,389                             | 249,346                      |
| Increase (decrease) in customer deposits                                                              | 2,405                                    | (23,269)                            | (20,864)                     |
| Increase (decrease) in accounts payable                                                               | 18,203                                   | 23,281                              | 41,484                       |
| Increase (decrease) in accrued expenses                                                               | 1,855                                    | 1,378                               | 3,233                        |
| Increase (decrease) in OPEB Liability                                                                 | 33,203                                   | 10,527                              | 43,730                       |
| Increase (decrease) in OPEB deferrals                                                                 | (24,716)                                 | (8,065)                             | (32,781)                     |
| Increase (decrease) in CREEK II LIABILITY                                                             | 793                                      | -                                   | 793                          |
| Increase (decrease) in Miscellaneous expenses                                                         | -                                        | 35                                  | 35                           |
| Increase (decrease) in Donation                                                                       | -                                        | 135                                 | 135                          |
| Increase (decrease) in compensated absences                                                           | 6,591                                    | 3,620                               | 10,211                       |
| <b>Total adjustments</b>                                                                              | <u>1,099,366</u>                         | <u>187,147</u>                      | <u>1,286,513</u>             |
| <b>Net cash provided (used) by operating activities</b>                                               | <u>\$ 1,765,070</u>                      | <u>\$ 58,552</u>                    | <u>\$ 1,823,622</u>          |

The accompanying notes are an integral part of the basic financial statements.

## **City of Glenpool, Oklahoma**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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#### **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

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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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, 2019. 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, 2019.
- 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, 2019:
  - 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.

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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- 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. Enterprise Fund: 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.

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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#### 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 \$208,886, 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 \$225,000 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

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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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:

| <b>Class of Asset</b>             | <b>Estimated Useful Life</b> |
|-----------------------------------|------------------------------|
| 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 pension contributions subsequent to the measurement date, the change in proportion, and the difference between the expected and actual plan experience.

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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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 the deferred inflows related to pension accounting for the net difference between projected and actual earnings on pension plan investments and the change in proportion.

#### 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, 2019, the statement of net position reports restricted net position in the amount of \$3,883,652.
- 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, 2019, 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.

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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- 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. 83, “Certain Asset Retirement Obligations”** – GASB No. 83 requires that a government that has legal obligations to perform future asset retirement activities related to its tangible capital assets must recognize a liability and a corresponding deferred outflow of resources. The Statement identifies the circumstances that trigger the recognition of these transactions. The Statement also requires the measurement of an asset retirement obligation to be based on the best estimate of the current value of outlays expected to be incurred while the deferred outflow of resources associated with the asset retirement obligation will be measured at the amount of the corresponding liability upon initial measurement and generally recognized as an expense during the reporting periods that the asset provides service. The Statement requires disclosures including a general description of the asset retirement obligation and associated tangible capital assets; the source of the obligation to retire the assets; the methods and assumptions used to measure the liability; and other relevant information. GASB 83 was implemented in fiscal year 2019 and the City has determined that it had no impact on the Cities financial statements.

#### 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



**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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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, 2019, the City had no outstanding general obligation bonds or judgements. No property tax was levied during the fiscal year ended June 30, 2019.

- 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:

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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- 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.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**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:

| <b>Fund</b>                              | <b>Required by</b> |
|------------------------------------------|--------------------|
| 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, 2019, 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:

| <b>Revenue Source</b>                      | <b>Legal Restriction of Use</b>      |
|--------------------------------------------|--------------------------------------|
| 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, 2019, the City complied, in all material respects, with these revenue restrictions.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**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, 2019, 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, 2019, 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, 2019:

| 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, 2019, available sales tax and revenues, as defined by the bond indenture, were \$12,485,915 the bond coverage requirement is operating and maintenance excluding depreciation, or \$3,392,848 plus 125% of primary principal and interest plus 125% of subordinate principal and interest, or \$3,714,295. Excess coverage was \$5,378,772 or 1.45 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, 2019.

**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.

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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#### 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, 2019 the City's bank balance of \$9,197,109 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, 2019.

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.

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

- 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, 2019, 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, 2019:

| Type                                        | Weighted<br>Average Maturity<br>(Months) | Credit Rating | Value               |
|---------------------------------------------|------------------------------------------|---------------|---------------------|
| Demand deposits and cash on hand            | N/A                                      | (1)           | \$ 8,756,198        |
| Short-term money market funds               | N/A                                      | (1)           | 840,355             |
| Certificates of deposit                     | 9.2                                      | (1)           | 214,191             |
|                                             |                                          |               | <u>\$ 9,810,744</u> |
| Not subject to rating (1)                   |                                          |               |                     |
| Reconciliation to Statement of Net Position |                                          |               |                     |
|                                             |                                          |               | \$ 6,632,149        |
|                                             |                                          |               | 2,124,049           |
|                                             |                                          |               | 1,054,546           |
|                                             |                                          |               | <u>\$ 9,810,744</u> |

#### 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.

#### 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 cash and cash equivalents of the City are restricted in their use through grant agreements, contracts or laws and ordinances. Certain cash, cash equivalents, and investments of the GUSA are restricted in their use by bond and note indentures. Customer deposits received for water, sewer and refuse service are restricted in their use toward the customer's final bill. The following schedule shows restricted cash and cash equivalents and investments.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

|                                                                    | <b>GOVERNMENTAL</b>                     | <b>BUSINESS-TYPE</b>                    |                           |
|--------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|---------------------------|
|                                                                    | Current<br>Cash and cash<br>Equivalents | Current<br>Cash and cash<br>Equivalents | Noncurrent<br>Investments |
| 2010 Revenue Bond Sinking Fund                                     | \$ -                                    | \$ -                                    | \$ 594,280                |
| 2011 Revenue Bond Construction Fund                                | -                                       | -                                       | 40,890                    |
| 2011 Revenue Bond Sinking Fund                                     | -                                       | -                                       | 130,855                   |
| 2011 CWSRF OWRB Debt Service Fund                                  | -                                       | -                                       | 74,330                    |
| Utility Deposits                                                   | -                                       | 104,727                                 | 214,191                   |
| DEA Funds for police equipment and training                        | 10,271                                  | -                                       | -                         |
| Municipal court bonds                                              | 333                                     | -                                       | -                         |
| Juvenile programs                                                  | 19,575                                  | -                                       | -                         |
| Employee safety project                                            | 13,909                                  | -                                       | -                         |
| Police and fire operations                                         | 524,916                                 | -                                       | -                         |
| Economic development and cultural programs                         | 458,689                                 | -                                       | -                         |
| Developer fees for future park improvements                        | 193,217                                 | -                                       | -                         |
| Matching funds for construction of sidewalk<br>improvements - ODOT | 120,106                                 | -                                       | -                         |
| Streets and other infrastructure capital                           | 481,936                                 | -                                       | -                         |
| Public safety capital                                              | 196,370                                 | -                                       | -                         |
| Total                                                              | <u>\$ 2,019,322</u>                     | <u>\$ 104,727</u>                       | <u>\$ 1,054,546</u>       |

**E. Capital Assets**

Governmental capital asset activity for the year ended is summarized below:

|                                            | Balance<br>6/30/2018 | Additions          | Disposals           | Balance<br>6/30/2019 |
|--------------------------------------------|----------------------|--------------------|---------------------|----------------------|
| <b>Governmental Activities</b>             |                      |                    |                     |                      |
| Non-depreciable assets:                    |                      |                    |                     |                      |
| Land                                       | \$ -                 | \$ -               |                     | \$ -                 |
| Construction in progress                   | 36,694               | -                  | -                   | 36,694               |
| Total non-depreciable assets               | <u>36,694</u>        | <u>-</u>           | <u>-</u>            | <u>36,694</u>        |
| Depreciable assets:                        |                      |                    |                     |                      |
| Buildings and improvements                 | 8,826,996            | 116,443            | (957,260)           | 7,986,179            |
| Furniture, fixtures and equipment          | 4,847,413            | 51,191             | -                   | 4,898,604            |
| Vehicles                                   | 3,792,959            | 934,709            | -                   | 4,727,668            |
| Infrastructure                             | 1,321,323            | 465,818            | -                   | 1,787,141            |
| Total depreciable assets                   | <u>18,788,691</u>    | <u>1,568,161</u>   | <u>(957,260)</u>    | <u>19,399,592</u>    |
| Less accumulated depreciation:             |                      |                    |                     |                      |
| Buildings and improvements                 | (3,317,555)          | (197,173)          | 789,739             | (2,724,989)          |
| Furniture, fixtures and equipment          | (2,504,900)          | (419,224)          | -                   | (2,924,124)          |
| Vehicles                                   | (2,194,424)          | (390,699)          | -                   | (2,585,123)          |
| Infrastructure                             | (225,462)            | (67,355)           | -                   | (292,817)            |
| Total accumulated depreciation             | <u>(8,242,341)</u>   | <u>(1,074,451)</u> | <u>789,739</u>      | <u>(8,527,053)</u>   |
| Net depreciable assets                     | <u>10,546,350</u>    | <u>493,710</u>     | <u>(167,521)</u>    | <u>10,872,539</u>    |
| Net governmental activities capital assets | <u>\$ 10,583,044</u> | <u>\$ 493,710</u>  | <u>\$ (167,521)</u> | <u>\$ 10,909,233</u> |

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

Business-type capital asset activity for the year ended is as follows:

|                                             | <u>Balance<br/>6/30/2018</u> | <u>Additions</u>    | <u>Transfers</u> | <u>Balance<br/>6/30/2019</u> |
|---------------------------------------------|------------------------------|---------------------|------------------|------------------------------|
| <b>Business-Type Activities</b>             |                              |                     |                  |                              |
| Non-depreciable assets:                     |                              |                     |                  |                              |
| Land                                        | \$ 2,883,021                 | \$ -                | \$ -             | \$ 2,883,021                 |
| Construction in progress                    | -                            | -                   | -                | -                            |
| Total non-depreciable assets                | <u>2,883,021</u>             | <u>-</u>            | <u>-</u>         | <u>2,883,021</u>             |
| Depreciable assets:                         |                              |                     |                  |                              |
| Buildings and improvements                  | 14,707,380                   | -                   | -                | 14,707,380                   |
| Furniture, fixtures and equipment           | 1,582,551                    | 23,079              | (825,657)        | 779,973                      |
| Vehicles                                    | 443,217                      | 55,515              | -                | 498,732                      |
| Infrastructure                              | <u>23,319,269</u>            | <u>736,867</u>      | <u>825,657</u>   | <u>24,881,793</u>            |
| Total depreciable assets                    | <u>40,052,417</u>            | <u>815,461</u>      | <u>-</u>         | <u>40,867,878</u>            |
| Less accumulated depreciation:              |                              |                     |                  |                              |
| Buildings and improvements                  | (2,655,806)                  | (367,159)           | -                | (3,022,965)                  |
| Furniture, fixtures and equipment           | (617,391)                    | (27,909)            | -                | (645,300)                    |
| Vehicles                                    | (391,708)                    | (22,816)            | -                | (414,524)                    |
| Infrastructure                              | <u>(5,920,149)</u>           | <u>(573,307)</u>    | <u>-</u>         | <u>(6,493,456)</u>           |
| Total accumulated depreciation              | <u>(9,585,054)</u>           | <u>(991,191)</u>    | <u>-</u>         | <u>(10,576,245)</u>          |
| Net depreciable assets                      | <u>30,467,363</u>            | <u>(175,730)</u>    | <u>-</u>         | <u>30,291,633</u>            |
| Net Business-Type activities capital assets | <u>\$ 33,350,384</u>         | <u>\$ (175,730)</u> | <u>\$ -</u>      | <u>\$ 33,174,654</u>         |

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, 2019 was \$1,663,611 and will not be paid within one year.



**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

**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, 2019, consisted of the following:

| TRANSFER IN                        | TRANSFER OUT |              |            |           |              |
|------------------------------------|--------------|--------------|------------|-----------|--------------|
|                                    | GENERAL FUND | GUSA         | CIF        | GIA       | TOTAL        |
| GENERAL FUND                       |              | \$ 3,721,132 | \$ 150,000 |           | \$ 3,871,132 |
| CAPITAL IMPROVEMENT FUND           |              |              |            |           |              |
| HOTEL MOTEL                        |              |              |            | \$ 65,000 | \$ 65,000    |
| STREETS & PARK                     |              |              |            |           |              |
| GIA                                | \$ 45,900    |              |            |           | \$ 45,900    |
| GLENPOOL UTILITY SERVICE AUTHORITY | \$ 1,860,000 |              |            |           | \$ 1,860,000 |
| TOTAL                              | \$ 1,905,900 | \$ 3,721,132 | \$ 150,000 | \$ 65,000 | \$ 5,842,032 |

**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, 2019, the governmental activities long-term debt consisted of the following:

| <b>Notes Payable</b>                                                                                                                                                                                               | <b>Balance<br/>6/30/19</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| 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. | \$ 10,725                  |
| 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.                                           | 17,161                     |
| Total Notes Payable                                                                                                                                                                                                | \$ <u>27,886</u>           |
| Current portion                                                                                                                                                                                                    | \$ 2,400                   |
| Non-current portion                                                                                                                                                                                                | 25,486                     |
| Total Notes Payable                                                                                                                                                                                                | \$ <u>27,886</u>           |

**City of Glenpool, Oklahoma****NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

| <b>Capital Lease Obligations</b>                                                                                                                                                                    | <b>Balance<br/>6/30/19</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| \$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. | \$ 183,237                 |
| \$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.                            | 11,941                     |
| \$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                 | 496,585                    |
| \$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 balloon payment due May 10, 2021.       | 465,778                    |
| \$521,003 capital lease with BB&T for public safety communications system infrastructure, interest rate of 3.65%, annual installments commencing November 23, 2017 through November 23, 2028.       | 448,960                    |
| \$580,870 capital lease with Central Trust Bank for public safety communications equipment, interest rate of 2.9%, annual installments commencing December 16, 2017 through December 16, 2021.      | 358,434                    |
| \$203,539 capital lease with Oklahoma State Bank for five police vehicles, interest rate of 1.98%, monthly installments commencing December 1st 2017 through March 1st, 2021                        | 99,525                     |
| \$84,796 capital lease with Oklahoma State Bank for two Police Vehicles, interest rate 2.39%, Monthly installment commencing December 14th 2017 through November 14th, 2022                         | 52,192                     |
| \$227,647.40 capital lease with Oklahoma State Bank for Breathing Apparatus 2.39% Interest rate, annual installment commencing November 14th 2018 through November 14th, 2022                       | 172,734                    |
| \$36,500 lease with Axon Enterprise inc, for breathing apparatus equipment annual installment commencing December 13th 2017 through December 13th, 2022                                             | 23,400                     |
| \$8,119 Tasers Cartridge with Axon Enterprise Inc, for Tasers Cartridge annual annual installment commencing December 13th 2017 through December 13th, 2022                                         | 4,871                      |
| \$562,976.56 Oklahoma State Bank, 2009 Pierce velocity 100 aerial Platform Fire Truck, 3.36% Interest rate, annual installment commencing April 24th 2019 through April 24th, 2024                  | 562,977                    |
| <b>Total Capital Leases</b>                                                                                                                                                                         | <b>\$ <u>2,880,633</u></b> |

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

|                      |                     |
|----------------------|---------------------|
| Current portion      | \$ 699,447          |
| Non-current portion  | 2,181,186           |
| Total Capital Leases | <u>\$ 2,880,633</u> |

**Balance  
6/30/19**

**Accrued Compensated Absences**

|                                    |                   |
|------------------------------------|-------------------|
| Current portion                    | \$ 362,356        |
| Total Accrued Compensated Absences | <u>\$ 362,356</u> |

- 2. Business-Type Activities:** As of June 30, 2019, the business-type activities long-term debt consisted of the following:

**Balance  
6/30/19**

**Revenue Bonds Payable**

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.

\$ 27,375,000

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.

1,640,000

Series 2011 Utility Revenue Refunding Bond dated January 5, 2011, original issue amount of \$7,315,000, secured 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.

6,410,000

Total Revenue Bonds Payable \$ 35,425,000

Current portion \$ 975,000

Non-current portion 34,450,000

Total Revenue Bonds Payable \$ 35,425,000

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

| <u>Notes Payable</u>                                                                                                                                                                                                                                                                                                                                                                                                      | <u>Balance</u><br><u>6/30/19</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| 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.                                                                                                                           | \$ 136,139                       |
| 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. | 2,436,268                        |
| Total Notes Payable                                                                                                                                                                                                                                                                                                                                                                                                       | \$ <u>2,572,407</u>              |
| Current portion                                                                                                                                                                                                                                                                                                                                                                                                           | \$ 219,745                       |
| Non-current portion                                                                                                                                                                                                                                                                                                                                                                                                       | <u>2,352,662</u>                 |
| Total Notes Payable                                                                                                                                                                                                                                                                                                                                                                                                       | \$ <u>2,572,407</u>              |

| <u>Accrued Compensated Absences</u> | <u>Balance</u><br><u>6/30/19</u> |
|-------------------------------------|----------------------------------|
| Current portion                     | \$ 33,654                        |
| Total Accrued Compensated Absences  | \$ <u>33,654</u>                 |

| <u>Deposits Subject to Refund</u> | <u>Balance</u><br><u>6/30/19</u> |
|-----------------------------------|----------------------------------|
| Current portion                   | \$ 315,466                       |
| Total Deposits Subject to Refund  | \$ <u>315,466</u>                |

**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.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

**J. Changes in Long-term Liabilities**

Changes in the long-term liabilities for the year ended June 30, 2019 are summarized below:

**1. Governmental Activities:**

|                           | <u>Balance</u><br><u>June 30, 2018</u> | <u>Additions</u>  | <u>Reductions</u>   | <u>Balance</u><br><u>June 30, 2019</u> |
|---------------------------|----------------------------------------|-------------------|---------------------|----------------------------------------|
| Notes payable             | \$ 30,286                              | \$ -              | \$ (2,400)          | \$ 27,886                              |
| Capital lease obligations | 2,905,216                              | 562,977           | (587,560)           | 2,880,633                              |
| Total                     | <u>\$ 2,935,502</u>                    | <u>\$ 562,977</u> | <u>\$ (589,960)</u> | <u>\$ 2,908,519</u>                    |

**2. Business-type Activities:**

|                    | <u>Balance</u><br><u>June 30, 2018</u> | <u>Additions</u> | <u>Reductions</u>     | <u>Balance</u><br><u>June 30, 2019</u> |
|--------------------|----------------------------------------|------------------|-----------------------|----------------------------------------|
| Revenue Bond 2010A | \$ 27,950,000                          | \$ -             | \$ (575,000)          | \$ 27,375,000                          |
| Revenue Bond 2010B | 1,830,000                              | -                | (190,000)             | 1,640,000                              |
| Revenue Bond 2011  | 6,580,000                              | -                | (170,000)             | 6,410,000                              |
| OWRB 2001          | 204,209                                | -                | (68,070)              | 136,139                                |
| OWRB 2011          | 2,584,105                              | -                | (147,837)             | 2,436,268                              |
| Claim Settlement   | 125,000                                | -                | (125,000)             | -                                      |
| Total              | <u>\$ 39,273,314</u>                   | <u>\$ -</u>      | <u>\$ (1,275,907)</u> | <u>\$ 37,997,407</u>                   |

**K. Maturities of Long-term Debt**

The debt service maturities for long-term indebtedness in the coming years are as follows:

**1. Governmental Activities:**

| <u>Year Ending</u><br><u>June 30,</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|---------------------------------------|---------------------|-------------------|---------------------|
| 2020                                  | 701,847             | 88,850            | 790,697             |
| 2021                                  | 1,092,226           | 68,100            | 1,160,326           |
| 2022                                  | 526,605             | 35,804            | 562,409             |
| 2023-2027                             | 476,049             | 56,329            | 532,378             |
| 2028-2032                             | 110,231             | 5,679             | 115,910             |
| 2033-2035                             | 1,561               | -                 | 1,561               |
| Total                                 | <u>\$ 2,908,519</u> | <u>\$ 254,762</u> | <u>\$ 3,163,281</u> |

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**2. Business-type Activities:**

| <b>Year Ending<br/>June 30,</b> | <b>Principal</b>     | <b>Interest</b>      | <b>Total</b>         |
|---------------------------------|----------------------|----------------------|----------------------|
| 2020                            | 1,194,745            | 1,768,496            | 2,963,241            |
| 2021                            | 1,234,037            | 1,727,010            | 2,961,047            |
| 2022                            | 1,205,203            | 1,681,615            | 2,886,818            |
| 2023-2027                       | 6,813,536            | 7,596,065            | 14,409,601           |
| 2028-2032                       | 8,428,064            | 5,904,979            | 14,333,043           |
| 2033-2037                       | 9,611,822            | 3,714,026            | 13,325,848           |
| 2038-2041                       | 9,510,000            | 1,009,657            | 10,519,657           |
|                                 | <u>\$ 37,997,407</u> | <u>\$ 23,401,848</u> | <u>\$ 61,399,255</u> |

**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 \$58,431,260. Pledged sales taxes received in the current year were \$7,408,442 for the bonds and the net utility revenues were \$1,635,797. Debt service payments for the bonds of \$2,685,865 for the current fiscal year were 36% of the pledged sales taxes and 29% 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 \$2,967,995. Pledged sales taxes received in the current year were \$7,408,442 for the notes and the net utility revenues were \$1,635,797. Debt service payments for the notes of \$285,569 for the current fiscal year were 3.8% of the pledged sales taxes and 3% 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

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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#### 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](http://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.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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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 \$214,173. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$433,911 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 \$309,615. 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, 2019, the City reported a liability of \$5,298,045. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. 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, 2018. Based upon this information, the City's proportion was 0.4707% percent.

For the year ended June 30, 2019, the City recognized pension expense of \$277,767. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                  | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|----------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience                               | \$ 1,106,612                                  | \$ -                                         |
| Changes of assumptions                                                           | -                                             | -                                            |
| Net difference between projected and actual earnings on pension plan investments |                                               | 440,225                                      |
| Changes in proportion                                                            | 1,178,866                                     | 19,881                                       |
| Differences between City contributions and proportionate share of contributions  | 6,528                                         | 324                                          |
| City contributions subsequent to the measurement date                            | 214,173                                       | -                                            |
| Total                                                                            | <u>\$ 2,506,179</u>                           | <u>\$ 460,430</u>                            |



**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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The \$214,173 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

|                     |           |
|---------------------|-----------|
| Year ended June 30: |           |
| 2020                | 510,304   |
| 2021                | 452,501   |
| 2022                | 303,620   |
| 2023                | 403,481   |
| 2024                | 161,670   |
|                     | <hr/>     |
|                     | 1,831,576 |

**Actuarial Assumptions** – The total pension liability was determined by an actuarial valuation as of July 1, 2018, 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, 2018, valuation was 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, 2018, are summarized in the following table:

| <u>Asset Class</u>   | <u>Target<br/>Allocation</u> | <u>Long-Term Expected<br/>Real Rate of Return</u> |
|----------------------|------------------------------|---------------------------------------------------|
| Fixed income         | 20%                          | 4.37%                                             |
| Domestic equity      | 47%                          | 7.01%                                             |
| International equity | 15%                          | 8.83%                                             |
| Real estate          | 10%                          | 6.58%                                             |
| Other assets         | 8%                           | 5.70%                                             |

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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**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<br>(6.5%) | Current Discount<br>Rate (7.5%) | 1% Increase<br>(8.5%) |
|------------------------------------------|-----------------------|---------------------------------|-----------------------|
| Employers' net pension liability (asset) | \$ 6,939,376          | \$ 5,298,045                    | \$ 3,919,562          |

**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](http://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](http://www.ok.gov/OPPRS).

**Benefits provided** – OPPRS provides retirement, disability, and death benefits to members of the plan.

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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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 \$181,781 The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$139,417 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 \$134,937. 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, 2019, the City reported an asset of \$201,718 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2018, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2018. 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, 2018. Based upon this information, the City's proportion was 0.4001%.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

For the year ended June 30, 2019, the City recognized pension expense of \$145,174. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                  | Deferred<br>Outflows of<br>Resources | Deferred Inflows<br>of Resources |
|----------------------------------------------------------------------------------|--------------------------------------|----------------------------------|
| Differences between expected and actual experience                               | \$ 1,191                             | \$ 189,010                       |
| Changes of assumptions                                                           | 88,098                               | -                                |
| Net difference between projected and actual earnings on pension plan investments | 105,043                              | -                                |
| Changes in proportion                                                            | 4,883                                | 668                              |
| Differences between City contributions and proportionate share of contributions  | 3,963                                | 1,913                            |
| City contributions subsequent to the measurement date                            | 181,781                              | -                                |
| <b>Total</b>                                                                     | <b>\$ 384,959</b>                    | <b>\$ 191,591</b>                |

The \$181,781 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 subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

|                     |               |
|---------------------|---------------|
| Year ended June 30: |               |
| 2020                | 108,107       |
| 2021                | 43,784        |
| 2022                | (110,326)     |
| 2023                | (35,754)      |
| 2024                | 5,776         |
| Thereafter          | -             |
|                     | <u>11,587</u> |

**Actuarial Assumptions** – The total pension liability was determined by an actuarial valuation as of June 1, 2018, 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 |

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.<br><br>Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational improvement using scale AA.<br><br>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, 2018, 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, 2018, are summarized in the following table:

| <u>Asset Class</u>   | <u>Long-Term Expected<br/>Real Rate of Return</u> |
|----------------------|---------------------------------------------------|
| Fixed income         | 4.53%                                             |
| Domestic equity      | 5.86%                                             |
| International equity | 8.83%                                             |
| Real estate          | 6.58%                                             |
| Private Equity       | 9.21%                                             |
| Commodities          | 5.06%                                             |

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

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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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<br>(6.5%) | Current Discount<br>Rate (7.5%) | 1% Increase<br>(8.5%) |
|------------------------------------------|-----------------------|---------------------------------|-----------------------|
| Employers' net pension liability (asset) | \$ 935,706            | \$ (201,718)                    | \$ (1,163,281)        |

***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](http://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, Assistant City Manager and the Chief of Police) of \$125,689, \$109,089, and \$108,894 for 2019, 2018 and 2017, respectively, was equal to the City's required and actual contributions.

The City has separate defined contribution plans for the City Manager, Assistant City Manager, and the Chief of Police. The City is required to pick up the employee contributions for each of these participants at the rates of 8%, 5%, and 8%, respectively. Also, the City makes employer contributions that will vary each year. For fiscal year 2019, the employer contributed 17%, 7%, and 13% respectively for the participants. These participants are allowed to make voluntary non-deductible contributions to the plan. The City's annual pension cost for the City Manager's plan of \$21,899, \$15,610, and \$14,319 for 2019, 2018, and 2017 was equal to the City's required and actual contributions. The City's annual pension cost for the Assistant City Manager and Chief of Police of \$2,731 and \$4,782 for 2019 were 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.

## City of Glenpool, Oklahoma

### NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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#### 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, 2019, one retired employee is receiving benefits under this plan.

**Funding Policy:** The City funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay premiums established by the City, with the City subsidizing the remaining costs. Contribution requirements are established and amended as needed by the City Council on an annual basis. Benefit payments of \$3,217 were made during fiscal year 2019.

**Employees Covered by Benefit Terms:** At June 30, 2019 the following employees were covered by the benefit terms:

|                                                                |    |
|----------------------------------------------------------------|----|
| Active Employees                                               | 89 |
| Inactive or beneficiaries currently receiving benefit payments | 1  |
| Total                                                          | 90 |

**Total OPEB Liability:** The City's total OPEB liability of \$879,445 was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions:** The total OPEB liability was measured using the following actuarial assumptions:

- Actuarial cost method – entry age normal
- Cost method application – level percentage of pay
- Discount rate – 3.50%
- Healthcare cost trend rates – 6.09% grading to 4.87%
- Pay increases – 3%
- Mortality rates – Pub2010Gen and Pub2010PS Mortality (separate employee and retiree tables for males and females; separate tables for disabled lives) with full cohort mortality projection using SOA scale AA
- Retirement and turnover rates – OKMRF 2017 experience study for civilians; police and fire are based on rates for those groups in Oklahoma.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

The discount rate used to value benefits was the municipal bond yield on the measurement date as specified by GASB 74/75. Over the twelve-month measurement period ending 6/30/2019 the 20-year bond rates decreased from 3.87% to 3.50%.

**Changes in Total OPEB Liability:** The following table summarizes the components of the change in the total OPEB liability:

|                                                    |                |
|----------------------------------------------------|----------------|
| Service Cost                                       | 42,338         |
| Interest                                           | 22,292         |
| Change of Benefits Terms                           | -              |
| Difference between expected and actuals experience | 38,385         |
| Change of Assumptions                              | 245,965        |
| Expected net benefit payments                      | <u>(3,217)</u> |
| <b>Net change in Total OPEB Liability</b>          | <b>345,763</b> |
| <b>Total OPEB Liability - Beginning of year</b>    | <b>533,682</b> |
| <b>Total OPEB Liability - End of year</b>          | <b>879,445</b> |

**Deferred Outflows and Deferred Inflows:** At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                    | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Net<br>Deferrals  |
|----------------------------------------------------|--------------------------------------|-------------------------------------|-------------------|
| Differences between expected and actual experience | \$ 34,258                            | \$ -                                | \$ 34,258         |
| Change of Assumptions                              | 219,518                              | (14,816)                            | \$ 204,702        |
| Changes in proportion                              | -                                    | -                                   | \$ -              |
| Totals                                             | <u>\$ 253,776</u>                    | <u>\$ (14,816)</u>                  | <u>\$ 238,960</u> |

Amounts reported as deferred outflows and deferred inflows above will be recognized in compensation expense as follows:

|                     |                   |
|---------------------|-------------------|
| Year ended June 30: |                   |
| 2020                | \$ 28,357         |
| 2021                | 28,357            |
| 2022                | 28,357            |
| 2023                | 28,357            |
| 2024                | 28,357            |
| Thereafter          | <u>97,175</u>     |
| Total               | <u>\$ 238,960</u> |

**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% lower and higher than the current discount rate:



**City of Glenpool, Oklahoma****NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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|                      | As of June 30, 2019         |                             |                             |
|----------------------|-----------------------------|-----------------------------|-----------------------------|
|                      | 1% Decrease<br>2.50%        | Discount Rate<br>3.50%      | 1% Increase<br>4.50%        |
|                      | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Total OPEB Liability | \$ 1,101,847                | \$ 879,445                  | \$ 708,356                  |

**Sensitivity of the Total OPEB Liability to changes in the healthcare cost trend rates:**

The following presents the total OPEB liability, as well as what the City's total OPEB Liability would be if it were calculated using healthcare cost trend rates that are 1% lower and higher than the current healthcare cost trend rates:

|                      | As of June 30, 2019         |                             |                             |
|----------------------|-----------------------------|-----------------------------|-----------------------------|
|                      | Healthcare Cost             |                             |                             |
|                      | 1% Decrease<br>5.09%        | Trend Rates<br>6.09%        | 1% Increase<br>7.09%        |
|                      | Grading to<br>3.87%         | Grading to<br>4.87%         | Grading to<br>5.87%         |
|                      | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| Total OPEB Liability | \$ 713,558                  | \$ 879,445                  | \$ 1,089,032                |

**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.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**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, 2019 the GIA abated hotel-motel tax that would have otherwise been remitted to the City totaling \$22,274 under an agreement with one entity for the development of a hotel which generates tax and other revenue to fund government services. The amount abated represents 26% of the hotel-motel taxes generated by the entity.

**VIII. SUBSEQUENT EVENTS**

Subsequent to June 30, 2019, the City entered into a \$227,647 capital lease obligation to acquire twenty-two Self-Contained Breathing Apparatuses for use by public safety personnel. The interest rate on the capital lease is 2.39% and the final maturity date is during November 2021.

Subsequent to June 30, 2019, the City entered into an \$84,796 capital lease obligation to acquire two police vehicles. The interest rate on the capital lease is 2.39% and the final maturity date is during November 2021.

The current economic slowdown that began in early March 2020 related to the effects of the Coronavirus will certainly have some kind of financial impact on the City's financial position and activities. However, the City plans to respond with appropriate actions once the depth and length of the slowdown and its impact on the City have been determined.

**City of Glenpool, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**IX. RECENTLY ISSUED ACCOUNTING STANDARDS**

The GASB has issued several new accounting pronouncements, which will be effective in subsequent years. A description of the new accounting pronouncements, the fiscal year in which they are effective, and the City's consideration of the impact of these pronouncements are described in the following pages.

**GASB Statement 84, "Fiduciary Activities"** – GASB No. 84 establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The City has not yet determined the impact that implementation of GASB 84 will have on its net position. This Statement will become effective for the City in the fiscal year ended June 30, 2020.

**GASB Statement 87, "Leases"** – GASB No. 87 has a primary objective to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about activities. The City has not yet determined the impact that implementation of GASB 87 will have on its financial statements. This Statement will become effective for the City in the fiscal year ended June 30, 2021.

**City of Glenpool, Oklahoma**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

|                                                                                                         | 2019         | 2018         | 2017         | 2016         | 2015         |
|---------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| City's proportion of the net pension liability                                                          | 0.47067%     | 0.4247%      | 0.3353%      | 0.3216%      | 0.3263%      |
| City's proportionate share of the net pension liability                                                 | \$ 5,298,045 | \$ 5,341,402 | \$ 4,096,830 | \$ 3,413,117 | \$ 3,354,967 |
| City's covered-employee payroll                                                                         | \$ 1,398,565 | \$ 1,257,713 | \$ 982,474   | \$ 871,564   | \$ 870,964   |
| City's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 379%         | 425%         | 417%         | 392%         | 385%         |
| Plan fiduciary net position as a percentage of the total pension liability                              | 70.73%       | 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 five fiscal years are presented because 10-year data is not yet available.

**City of Glenpool, Oklahoma**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

|                                                                         | 2019         | 2018         | 2017         | 2016       | 2015       |
|-------------------------------------------------------------------------|--------------|--------------|--------------|------------|------------|
| Statutorially required contribution                                     | \$ 214,173   | \$ 195,799   | \$ 176,080   | \$ 137,546 | \$ 122,123 |
| Contributions in relation to the<br>statutorially required contribution | 214,173      | 195,799      | 176,080      | 137,546    | 122,123    |
| Contribution deficiency (excess)                                        | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       |
| City's covered-employee payroll                                         | \$ 1,529,807 | \$ 1,398,565 | \$ 1,257,713 | \$ 982,474 | \$ 871,564 |
| Contributions as a percentage of<br>covered-employee payroll            | 14.00%       | 14.00%       | 14.00%       | 14.00%     | 14.01%     |

Notes to Schedule:

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

**City of Glenpool, Oklahoma**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

|                                                                                                                 | 2019         | 2018        | 2017        | 2016        | 2015         |
|-----------------------------------------------------------------------------------------------------------------|--------------|-------------|-------------|-------------|--------------|
| City's proportion of the net pension liability (asset)                                                          | 0.4001%      | 0.4001%     | 0.3757%     | 0.3721%     | 0.3703%      |
| City's proportionate share of the net pension liability (asset)                                                 | \$ (201,718) | \$ 30,779   | \$ 575,383  | \$ 15,172   | \$ (124,661) |
| City's covered-employee payroll                                                                                 | \$1,320,836  | \$1,203,929 | \$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 | -15.27%      | 2.56%       | 50.15%      | 1.44%       | -12.03%      |
| Plan fiduciary net position as a percentage of the total pension liability (asset)                              | 101.89%      | 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 five fiscal years are presented because 10-year data is not yet available.

**City of Glenpool, Oklahoma**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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

|                                                                         | 2019         | 2018         | 2017         | 2016         | 2015         |
|-------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Statutorially required contribution                                     | \$ 181,781   | \$ 171,709   | \$ 152,662   | \$ 149,106   | \$ 136,836   |
| Contributions in relation to the<br>statutorially required contribution | 181,781      | 171,709      | 152,662      | 149,106      | 136,836      |
| Contribution deficiency (excess)                                        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| City's covered-employee payroll                                         | \$ 1,398,315 | \$ 1,320,836 | \$ 1,203,929 | \$ 1,147,269 | \$ 1,051,493 |
| Contributions as a percentage of<br>covered-employee payroll            | 13.00%       | 13.00%       | 12.68%       | 13.00%       | 13.01%       |

**Notes to Schedule:**

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

**City of Glenpool, Oklahoma**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

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**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**POSTEMPLOYMENT HEALTH INSURANCE IMPLICITY RATE SUBSIDY PLAN**

|                                                                  | <b>FY Ended<br/>6/30/2019</b> | <b>FY Ended<br/>6/30/2018</b> |
|------------------------------------------------------------------|-------------------------------|-------------------------------|
| <b>Total OPEB Liability</b>                                      |                               |                               |
| Service Cost                                                     | 42,338                        | 43,113                        |
| Interest                                                         | 22,292                        | 17,633                        |
| Change of Benefits Terms                                         | -                             | -                             |
| Difference between expected and actuals experience               | 38,385                        | -                             |
| Change of Assumptions                                            | 245,965                       | (19,619)                      |
| Expected net benefit payments                                    | <u>(3,217)</u>                | <u>-</u>                      |
| <b>Net change in Total OPEB Liability</b>                        | <b>345,763</b>                | <b>41,127</b>                 |
| <b>Total OPEB Liability - Beginning of year</b>                  | <b>533,682</b>                | <b>492,555</b>                |
| <b>Total OPEB Liability - End of year</b>                        | <b>879,445</b>                | <b>533,682</b>                |
| Covered employee payroll                                         | \$ 4,850,000                  | \$ 4,250,000                  |
| Total OPEB liability as a percentage of covered employee payroll | 18.13%                        | 12.56%                        |

Notes to schedule: Only two fiscal years are presented because 10 year data not yet available.



**City of Glenpool, Oklahoma**

**REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

|                                            | <b>Budgeted Amounts</b> |                     |               | <b>Variance With</b> |
|--------------------------------------------|-------------------------|---------------------|---------------|----------------------|
|                                            | <b>Original</b>         | <b>Final Budget</b> | <b>Actual</b> | <b>Final Budget</b>  |
|                                            | <b>Budget</b>           |                     |               | <b>Over (Under)</b>  |
| <b>Beginning Budgetary Fund Balance</b>    | \$ 6,224,791            | \$ 6,224,791        | \$ 6,226,675  | \$ 1,884             |
| <b>Resources (Inflows)</b>                 |                         |                     |               |                      |
| <b>TAXES</b>                               |                         |                     |               |                      |
| Sales Tax                                  | 5,675,934               | 5,675,934           | 5,556,095     | (119,839)            |
| Dedicated Tax                              | 1,892,300               | 1,892,300           | 1,852,347     | (39,953)             |
| Use Tax                                    | 455,761                 | 455,761             | 521,060       | 65,299               |
| Lodging Tax                                | -                       | -                   | -             | -                    |
| Franchise Tax                              | 486,543                 | 486,543             | 455,980       | (30,563)             |
| E911 Fees                                  | 115,074                 | 115,074             | 109,854       | (5,220)              |
| Total Taxes                                | 8,625,612               | 8,625,612           | 8,495,336     | (130,276)            |
| <b>LICENSES &amp; PERMITS</b>              |                         |                     |               |                      |
| Solicitors License                         | 1,000                   | 1,000               | 1,200         | 200                  |
| Building Permits                           | 15,000                  | 15,000              | 16,368        | 1,368                |
| Occupational Tax                           | 4,300                   | 4,300               | 15,955        | 11,655               |
| Plumbing License                           | 5,000                   | 5,000               | 3,900         | (1,100)              |
| Electrical License                         | 7,000                   | 7,000               | 4,825         | (2,175)              |
| Mechanical License                         | 3,000                   | 3,000               | 2,700         | (300)                |
| Pet License                                | 100                     | 100                 | 115           | 15                   |
| Assessment Letters                         | 5,000                   | 5,000               | 2,685         | (2,315)              |
| Fireworks Permits                          | 5,000                   | 5,000               | 6,250         | 1,250                |
| Sign Permits                               | 1,000                   | 1,000               | 1,050         | 50                   |
| State Permit Fees                          | 50                      | 50                  | 32            | (18)                 |
| Liquor License                             | -                       | -                   | 300           | 300                  |
| Total Licenses & Permits                   | 46,450                  | 46,450              | 55,380        | 8,630                |
| <b>CHARGES FOR SERVICES</b>                |                         |                     |               |                      |
| Development Fees                           | 5,500                   | 5,500               | 8,714         | 3,214                |
| Zoning Fees                                | 4,500                   | 4,500               | 5,428         | 928                  |
| Inspection Fees                            | 50,000                  | 50,000              | 36,166        | (13,834)             |
| Dog Pound                                  | 6,000                   | 6,000               | 7,536         | 1,536                |
| Police Reports                             | 500                     | 500                 | 550           | 50                   |
| First Responder Reimbursement              | 107,700                 | 107,700             | 106,755       | (945)                |
| Police Special Services                    | 84,293                  | 84,293              | 74,000        | (10,293)             |
| Total Charges for Services                 | 258,493                 | 258,493             | 239,149       | (19,344)             |
| <b>INTERGOVERNMENTAL</b>                   |                         |                     |               |                      |
| Excise Tax                                 | 24,200                  | 24,200              | 25,372        | 1,172                |
| Cigarette Tax                              | 80,200                  | 80,200              | 83,052        | 2,852                |
| Alcohol Tax                                | 22,300                  | 22,300              | 26,202        | 3,902                |
| Commercial Vehicle Tax                     | 90,000                  | 90,000              | 97,900        | 7,900                |
| Property Resale                            | -                       | -                   | -             | -                    |
| CDBG Grant                                 | 107,000                 | 107,000             | (1,092)       | (108,092)            |
| Other Grants                               | -                       | -                   | 637,505       | 637,505              |
| Total Intergovernmental                    | 323,700                 | 323,700             | 868,939       | 545,239              |
| <b>FINES &amp; FORFEITURES</b>             |                         |                     |               |                      |
| Municipal Court                            | 225,000                 | 225,000             | 189,795       | (35,205)             |
| Court Costs                                | 85,000                  | 85,000              | 85,437        | 437                  |
| Juvenile Fines                             | 3,000                   | 3,000               | 5,252         | 2,252                |
| Total Fines & Forfeitures                  | 313,000                 | 313,000             | 280,484       | (32,516)             |
| <b>OTHER</b>                               |                         |                     |               |                      |
| Interest income                            | 25                      | 25                  | 39,317        | 39,292               |
| Sale of Assets                             | -                       | -                   | 773,369       | 773,369              |
| Donations                                  | -                       | -                   | 500           | 500                  |
| Refunds                                    | -                       | -                   | 591           | 591                  |
| Miscellaneous                              | 5,000                   | 5,000               | 44,800        | 39,800               |
| Rental Income                              | 36,851                  | 36,851              | 37,032        | 181                  |
| Return check fee                           | -                       | -                   | 60            | 60                   |
| Transfers in                               | 1,905,900               | 1,905,900           | 1,905,900     | -                    |
| Total Other                                | 1,947,776               | 1,947,776           | 2,801,569     | 853,793              |
| Total Resources (Inflows)                  | 11,515,031              | 11,515,031          | 12,740,857    | 1,225,526            |
| <b>Amounts Available for Appropriation</b> | 17,739,822              | 17,739,822          | 18,967,532    | 1,227,410            |

# City of Glenpool, Oklahoma

## REQUIRED SUPPLEMENTARY INFORMATION AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

| Charges to Appropriations (outflows) | Budgeted Amounts |              |            | Variance With |
|--------------------------------------|------------------|--------------|------------|---------------|
|                                      | Original         |              |            | Final Budget  |
|                                      | Budget           | Final Budget | Actual     | Over (Under)  |
| GENERAL GOVERNMENT                   |                  |              |            |               |
| City Clerk/Finance                   |                  |              |            |               |
| Personal Services                    | \$ 302,574       | \$ 306,024   | \$ 294,603 | \$ (11,421)   |
| Supplies                             | 47,500           | 53,614       | 49,572     | (4,042)       |
| Other Services & Charges             | 356,618          | 347,254      | 321,227    | (26,027)      |
| Travel and Training                  | 10,500           | 10,500       | 2,925      | (7,575)       |
| Repairs and Maintenance              | 20,000           | 19,000       | 14,747     | (4,253)       |
| Miscellaneous                        | 30,000           | 28,900       | 28,028     | (872)         |
| Capital Outlay                       | 25,000           | 28,100       | 27,583     | (517)         |
| Total City Clerk/Finance             | 792,192          | 793,392      | 738,685    | (54,707)      |
| PUBLIC SAFETY                        |                  |              |            |               |
| ANIMAL CONTROL                       |                  |              |            |               |
| Personal Services                    | 77,326           | 78,726       | 64,663     | (14,063)      |
| Supplies                             | 15,900           | 13,800       | 9,862      | (3,938)       |
| Other Services & Charges             | 500              | 500          | 72         | (428)         |
| Travel and Training                  | 675              | 1,675        | 1,040      | (635)         |
| Repairs and Maintenance              | 1,300            | 1,300        | 655        | (645)         |
| Total Animal Control                 | 95,701           | 96,001       | 76,293     | (19,708)      |
| POLICE:                              |                  |              |            |               |
| Personal Services                    | 1,697,015        | 1,691,015    | 1,827,196  | 136,181       |
| Supplies                             | 138,300          | 98,800       | 93,516     | (5,284)       |
| Other Services & Charges             | 67,000           | 67,300       | 59,059     | (8,241)       |
| Travel and Training                  | 8,000            | 9,500        | 9,406      | (94)          |
| Repairs and Maintenance              | 45,000           | 46,300       | 40,440     | (5,860)       |
| Miscellaneous                        | 400              | 400          | 180        | (220)         |
| Debt Service                         | 72,538           | 72,538       | 39,771     | (32,767)      |
| Capital Expenditures                 | -                | 35,700       | 35,615     | (85)          |
| Total Police                         | 2,028,253        | 2,021,553    | 2,105,184  | 83,631        |
| DISPATCH:                            |                  |              |            |               |
| Personal Services                    | 316,326          | 319,626      | 318,780    | (846)         |
| Supplies                             | 9,000            | 10,315       | 9,981      | (334)         |
| Other Services & Charges             | 57,500           | 64,085       | 62,713     | (1,372)       |
| Travel and Training                  | 1,500            | 1,500        | 550        | (950)         |
| Repairs and Maintenance              | -                | -            | -          | -             |
| Miscellaneous                        | -                | -            | -          | -             |
| Capital Outlay                       | -                | -            | -          | -             |
| Total Police                         | 384,326          | 395,526      | 392,024    | (3,502)       |
| FIRE:                                |                  |              |            |               |
| Personal Services                    | 1,838,751        | 1,678,751    | 2,103,601  | 424,850       |
| Supplies                             | 41,723           | 40,200       | 35,758     | (4,442)       |
| Other Services & Charges             | 54,000           | 54,800       | 50,318     | (4,482)       |
| Travel and Training                  | 7,000            | 7,450        | 5,973      | (1,477)       |
| Repairs and Maintenance              | 57,000           | 72,273       | 71,843     | (430)         |
| Miscellaneous                        | 3,000            | 3,000        | 2,520      | (480)         |
| Debt Service                         | 56,263           | 56,263       | 56,263     | -             |
| Total Fire                           | 2,057,737        | 1,912,737    | 2,326,275  | 413,538       |
| EMERGENCY MANAGEMENT:                |                  |              |            |               |
| Supplies                             | 3,500            | 3,500        | 564        | (2,936)       |
| Other Services & Charges             | 13,000           | 13,000       | 1,494      | (11,506)      |
| Repairs and Maintenance              | 17,200           | 12,200       | 3,545      | (8,655)       |
| Capital Outlay                       | 25,000           | 25,000       | -          | (25,000)      |
| Total Emergency Management           | 58,700           | 53,700       | 5,603      | (48,097)      |
| COMMUNITY DEVELOPMENT                |                  |              |            |               |
| Personal Services                    | 505,838          | 483,238      | 405,854    | (77,384)      |
| Supplies                             | 13,500           | 19,000       | 16,486     | (2,514)       |
| Other Services & Charges             | 69,282           | 74,982       | 68,424     | (6,558)       |
| Travel and Training                  | 3,900            | 3,900        | 3,711      | (189)         |
| Repairs & Maintenance                | 4,500            | 3,000        | 2,279      | (721)         |
| Miscellaneous                        | 1,500            | 2,000        | 1,748      | (252)         |
| Capital Outlay                       | 35,000           | 41,700       | 41,688     | (12)          |
| Total Community Development          | 633,520          | 627,820      | 540,190    | (87,630)      |

(continued)

**City of Glenpool, Oklahoma**

**REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019**

| Charges to Appropriations (outflows)<br>(continued) | Budgeted Amounts    |                     | Actual              | Variance With<br>Final Budget<br>Over (Under) |
|-----------------------------------------------------|---------------------|---------------------|---------------------|-----------------------------------------------|
|                                                     | Original<br>Budget  | Final Budget        |                     |                                               |
| <b>ADMINISTRATION</b>                               |                     |                     |                     |                                               |
| Personal Services                                   | 533,130             | 540,030             | 535,593             | (4,437)                                       |
| Supplies                                            | 9,300               | 6,900               | 5,383               | (1,517)                                       |
| Other Services & Charges                            | 60,000              | 44,000              | 40,780              | (3,220)                                       |
| Travel and Training                                 | 12,000              | 23,054              | 22,517              | (537)                                         |
| Miscellaneous                                       | 35,000              | 35,346              | 5,627               | (29,719)                                      |
| Total Administration                                | 649,430             | 649,330             | 609,900             | (39,430)                                      |
| <b>STREETS &amp; PARKS</b>                          |                     |                     |                     |                                               |
| Personal Services                                   | 352,472             | 353,472             | 310,057             | (43,415)                                      |
| Supplies                                            | 33,000              | 35,000              | 30,553              | (4,447)                                       |
| Other Services & Charges                            | 126,000             | 127,300             | 120,660             | (6,640)                                       |
| Travel and Training                                 | 1,000               | 1,100               | -                   | (1,100)                                       |
| Repairs and Maintenance                             | 448,000             | 444,000             | 164,546             | (279,454)                                     |
| Capital Outlay                                      | 100,000             | 100,000             | 81,206              | (18,794)                                      |
| Debt Service                                        | 2,400               | 2,400               | 2,400               | -                                             |
| Total Streets & Parks                               | 1,062,872           | 1,063,272           | 709,422             | (353,850)                                     |
| <b>OTHER FINANCING USES</b>                         |                     |                     |                     |                                               |
| Transfers out                                       | 3,752,300           | 3,902,300           | 3,871,132           | (31,168)                                      |
| Debt Service:                                       |                     |                     |                     |                                               |
| Capital lease principal                             | -                   | -                   | -                   | -                                             |
| Capital lease interest                              | -                   | -                   | -                   | -                                             |
| Total Other Financing Uses                          | 3,752,300           | 3,902,300           | 3,871,132           | (31,168)                                      |
| Total Charges to Appropriations                     | 11,130,705          | 11,120,105          | 11,374,708          | 254,603                                       |
| <b>Ending Budgetary Fund Balance</b>                | <b>\$ 6,609,117</b> | <b>\$ 6,619,717</b> | <b>\$ 7,592,824</b> | <b>\$ 972,807</b>                             |
| <b>Ending Unobligated Budgetary Fund Balance</b>    |                     |                     | <b>\$ 7,592,824</b> |                                               |

Reconciliation to Statement of Revenues, expenditures and changes in Fund Balance:

|                                                                                        |               |
|----------------------------------------------------------------------------------------|---------------|
| Total Resources per Budgetary Comparison Schedule                                      | \$ 12,740,857 |
| Add State Fire and Police pension on-behalf payments                                   |               |
| Less Transfer in                                                                       | (1,905,900)   |
| Total Revenues per Statement of Revenues, expenditures and changes in Fund Balance     | \$ 10,834,958 |
| Total Charges to Appropriations per Budgetary Comparison Schedule                      | \$ 11,374,708 |
| Add State Fire and Police pension on-behalf payments                                   |               |
| Less Transfer out                                                                      | (3,871,132)   |
| Total Expenditures per Statement of Revenues, expenditures and changes in Fund Balance | \$ 7,503,576  |

## **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 Glenpool Utility Service Authority**

**Glenpool, Oklahoma  
For the Year Ended June 30, 2019**

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<br>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, 2019 (Estimate) | 15,254              | 636,385      |

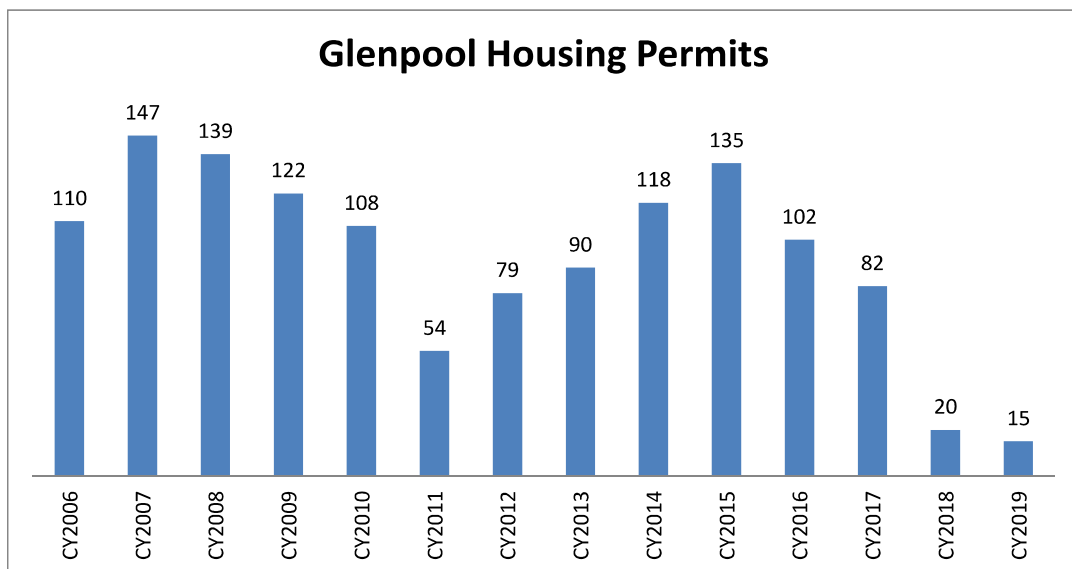
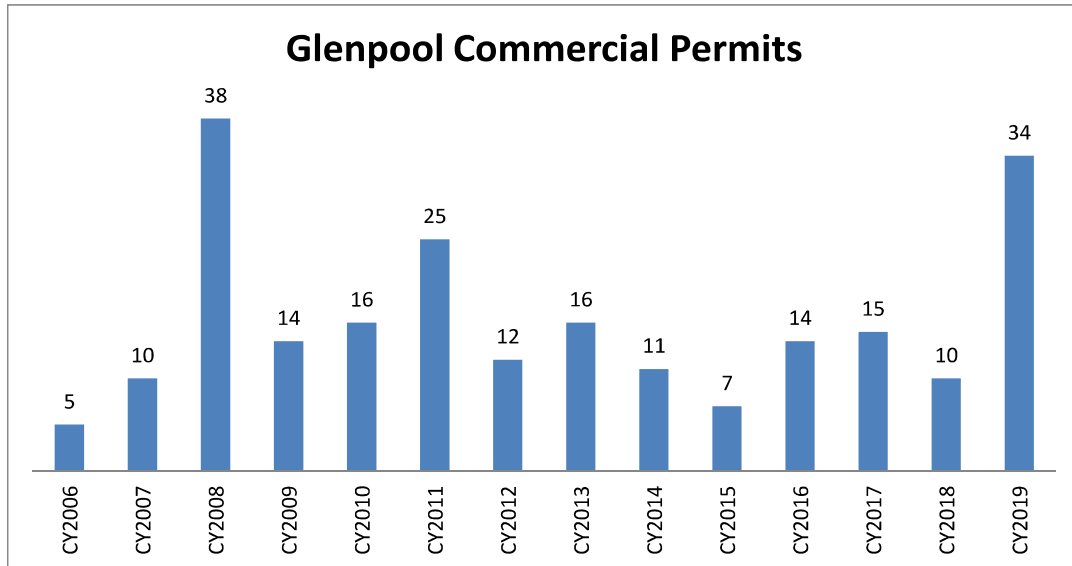
\* Source: U.S. Census Bureau

### 2. BUILDING PERMITS

| Calendar<br>Year | COMMERCIAL |               | RESIDENTIAL |               |
|------------------|------------|---------------|-------------|---------------|
|                  | 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             | 10         | \$ 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  |
| 2019             | 15         | \$ 7,318,500  | 34          | \$ 5,447,340  |

**CITY OF GLENPOOL**

**BUILDING PERMITS ISSUED  
JANUARY 2019 - DECEMBER 2019**



**CITY OF GLENPOOL****June 30, 2019****3. TOP TEN WATER CONSUMERS**

|                                                                           | Billed Consumption<br>(Gallons) | Percent of<br>Total<br>Consumption |
|---------------------------------------------------------------------------|---------------------------------|------------------------------------|
| Glenwood Healthcare Center                                                | 3,811,000                       | 0.66%                              |
| Zips Car Wash                                                             | 2,949,000                       | 0.51%                              |
| Walmart                                                                   | 2,841,000                       | 0.49%                              |
| Saint Francis Glenpool                                                    | 2,776,773                       | 0.48%                              |
| Alderview Apartments                                                      | 1,839,000                       | 0.32%                              |
| Glenpool Hospitality (Holiday Inn)                                        | 1,786,000                       | 0.31%                              |
| OM SAI Hotels, LLC                                                        | 1,493,000                       | 0.26%                              |
| Moura Properties                                                          | 1,267,466                       | 0.22%                              |
| Glenpool Schools                                                          | 1,261,000                       | 0.22%                              |
| Eurocraft                                                                 | 1,223,912                       | 0.21%                              |
| Total Ten Largest Water Consumers                                         | 21,248,151                      | 3.65%                              |
| Total Billed Water Consumption - All Customers<br>(July 2018 - June 2019) | 581,829,227                     |                                    |



**CITY OF GLENPOOL****June 30, 2019****4. TOP TEN SEWER CONSUMERS**

|                                                                           | Billed<br>Consumption<br>(Gallons) | Percent of<br>Total<br>Consumption |
|---------------------------------------------------------------------------|------------------------------------|------------------------------------|
| Glenwood Healthcare Center                                                | 3,766,000                          | 1.42%                              |
| Zips Car Wash                                                             | 2,921,000                          | 1.10%                              |
| Saint Francis Glenpool                                                    | 2,640,902                          | 0.99%                              |
| Alderview Apartments                                                      | 1,857,000                          | 0.70%                              |
| Glenpool Hospitality (Holiday Inn)                                        | 1,799,000                          | 0.68%                              |
| Walmart                                                                   | 1,629,000                          | 0.61%                              |
| OM SAI Hotels, LIC                                                        | 1,557,000                          | 0.59%                              |
| Moura Properties                                                          | 1,281,606                          | 0.48%                              |
| Glenpool Schools                                                          | 1,245,000                          | 0.47%                              |
| Eurocraft                                                                 | 1,175,715                          | 0.44%                              |
| Total Ten Largest Sewer Consumers                                         | 19,872,223                         | 7.48%                              |
|                                                                           |                                    |                                    |
| Total Billed Sewer Consumption - All Customers<br>(July 2018 - June 2019) | 265,788,677                        |                                    |

**CITY OF GLENPOOL**  
**June 30, 2019**

**5. TOP TAXPAYERS**

| <u>Taxpayer Name</u>             | <u>Net Assessed<br/>Valuation</u> | <u>Percent of<br/>Total NAV</u> |
|----------------------------------|-----------------------------------|---------------------------------|
| EXPLORER PIPELINE SERVICES CO    | \$4,458,269                       | 5.72%                           |
| GRANDVIEW HEIGHTS APARTMENTS LLC | \$2,367,485                       | 3.04%                           |
| WAL-MART STORES                  | \$2,089,146                       | 2.68%                           |
| OKLAHOMA GAS & ELECTRIC          | \$1,617,666                       | 2.08%                           |
| CHAMPAGNE METALS                 | \$1,332,016                       | 1.71%                           |
| KEYERA ENERGY INC                | \$1,071,276                       | 1.38%                           |
| TUL PARTNERS LLC                 | \$1,067,572                       | 1.37%                           |
| NGUYEN, VINNY VU MANH & GINA     | \$656,379                         | 0.84%                           |
| OKLAHOMA NATURAL GAS             | \$558,313                         | 0.72%                           |
| PHILLIPS 66                      | \$555,509                         | 0.71%                           |
| GLENPOOL HOSPITALITY LLC         | \$540,916                         | 0.69%                           |
| QUIK TRIP CORP                   | \$522,545                         | 0.67%                           |
| AINO TULSA/ROMEO HOMES OKLA LLC  | \$476,309                         | 0.61%                           |
| CON-WAY TRANSPORTATION           | \$461,444                         | 0.59%                           |
| NEW LEASE ON LIFE LLC            | \$425,739                         | 0.55%                           |
| Total                            | <u>\$ 18,200,584</u>              | <u>23.37%</u>                   |

**CITY OF GLENPOOL**  
**June 30, 2019**

**6. MAJOR EMPLOYERS**

| <b>Employer</b>         | <b>Product / Service</b> | <b>Number of Employees</b> |
|-------------------------|--------------------------|----------------------------|
| Glenpool Public Schools | Education                | 356                        |
| Walmart                 | Grocery / Retail         | 264                        |
| XPO Logistics           | Freight Contractor       | 205                        |
| Phoenix Industrial      | Electrical Contractor    | 157                        |
| T & L Foundry           | Manufacturing            | 64                         |
| McDonald's              | Restaurant               | 63                         |
| Sante Fe Cattle Company | Restaurant               | 55                         |
| Country Mart            | Grocery / Retail         | 44                         |
| Whataburger             | Restaurant               | 37                         |
| IHOP                    | Restaurant               | 26                         |

**CITY OF GLENPOOL****June 30, 2019****7. EDUCATION AND LEARNING FACILITIES**

Glenpool has 3 primary and secondary schools with approximately 2,772 students and 246 teachers.

| <u>Type</u> | <u>Grades</u> | <u>Facilities</u> | <u>Enrollment</u> | <u>Teachers</u> |
|-------------|---------------|-------------------|-------------------|-----------------|
| Public      | PK-6          | 1                 | 1,438             | 131             |
| Public      | 7-8           | 1                 | 600               | 45              |
| Public      | 9-12          | 1                 | 752               | 70              |

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**

| <u>Year</u> | <u>Water</u> | <u>Sewer</u> | <u>Refuse</u> |
|-------------|--------------|--------------|---------------|
| FY2019      | 4,510        | 4,388        | 4,481         |
| 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, 2019**

**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**

| REVENUES                                      | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         | 2013         | 2012         | 2011         | 2010         | 2009         | 2008         |
|-----------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Water                                         | 2,649,564    | 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                                         | 1,266,450    | 1,302,204    | 1,292,247    | 1,279,631    | 789,410      | 747,534      | 748,524      | 743,816      | 714,891      | 661,916      | 707,296      | 690,712      |
| Solid Waste                                   | 762,452      | 734,301      | 694,569      | 604,524      | 570,203      | 529,299      | 518,396      | -            | 12,488       | 13,914       | 464,168      | 437,311      |
| Miscellaneous                                 | 29,855       | 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                         | 18,628       | 18,336       | 17,927       | 17,449       | 16,830       | 16,340       | 15,944       | 15,668       | 15,458       | 12,066       | 14,299       | 13,396       |
| Water Tips                                    | 30,500       | 71,621       | 97,900       | 97,500       | 115,650      | 113,100      | 80,005       | 62,175       | 52,253       | 108,903      | 113,053      | 149,332      |
| Sewer Tips                                    | 7,650        | 10,472       | 23,000       | 22,250       | 22,400       | 19,500       | 16,969       | 13,600       | 10,800       | 25,198       | 26,525       | 34,775       |
| Delinquent Fees                               | 112,850      | 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                         | 106,900      | 105,244      | 102,804      | 100,212      | 96,572       | 102,746      | 98,713       | 96,943       | 88,436       | 79,458       | 81,064       | 77,072       |
| Connect Transfer Fees                         | 7,212        | 8,175        | 47,003       | 52,941       | 46,945       | 45,472       | 6,809        | 6,421        | 41,375       | 37,925       | 71,130       | 6,510        |
| Reconnect Fees                                | 45,050       | 44,903       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Interest                                      | 38,847       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| Return on Fees                                | -            | -            | -            | -            | -            | -            | -            | 3,060        | 3,092        | 23,838       | 23,082       | 23,564       |
| Water/Sewer Fees                              | 1,515        | 3,036        | 12,081       | 10,603       | 12,510       | -            | -            | 509,969      | 499,086      | 454,189      | 13,073       | 14,596       |
| TOTAL REVENUES                                | \$ 5,077,473 | \$ 5,167,020 | \$ 5,380,622 | \$ 4,970,085 | \$ 4,078,441 | \$ 3,647,633 | \$ 3,442,606 | \$ 3,197,921 | \$ 3,389,236 | \$ 3,542,121 | \$ 3,176,282 | \$ 3,213,357 |
| <b>OPERATING EXPENSES</b>                     |              |              |              |              |              |              |              |              |              |              |              |              |
| General Administration                        |              |              |              |              |              |              |              |              |              |              |              |              |
| Water & Sewer Treatment (1)                   | 2,660,325    | 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                               |              |              |              |              |              |              |              |              |              |              |              |              |
| Solid Waste                                   | 728,273      | 675,301      | 561,715      | 624,966      | 449,228      | 522,645      | 506,645      | 496,700      | 480,468      | 466,566      | 465,367      | 437,604      |
| Storm Water                                   | 4,250        | 15,791       | 4,000        | -            | -            | -            | -            | -            | -            | 47,619       | 44,263       | 40,465       |
| TOTAL EXPENSES (2)                            | \$ 3,392,848 | \$ 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 |
| <b>NET REVENUE AVAILABLE FOR DEBT SERVICE</b> | \$ 1,684,625 | \$ 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   |
| <b>NON OPERATING REVENUES</b>                 |              |              |              |              |              |              |              |              |              |              |              |              |
| Sales Tax Collections (3)                     | 7,408,442    | 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                  | \$ 7,408,442 | \$ 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 |
| <b>INCOME AVAILABLE FOR DEBT SERVICE</b>      | \$ 9,093,067 | \$ 9,028,459 | \$ 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 |
| <b>DEBT SERVICE REQUIREMENTS (4)</b>          |              |              |              |              |              |              |              |              |              |              |              |              |
| Series 2010 Revenue Bonds                     | \$ 2,202,211 | \$ 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                     | \$ 483,655   | 487,755      | 487,755      | 488,855      | 489,755      | 419,405      | 351,155      | 402,405      | 140,993      | -            | -            | -            |
| Series 2011 OWRB Note                         | \$ 216,551   | 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                         | \$ 69,019    | 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               | \$ 2,971,436 | \$ 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 |
| <b>COVERAGE</b>                               | 3.06 #       | 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



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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated October 12, 2020.

**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 2019-001 that we consider to be a significant deficiency.

### **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.*

October 12, 2020



CITY OF GLENPOOL, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
Year Ended June 30, 2019

**Finding 2019-001 Financial Reporting**

**Criteria:** Internal control should be sufficient to ensure accurate and timely financial reporting.

**Condition:** The City's trial balance provide for auditing was incomplete and included multiple material errors that required audit adjustments to correct. Following is a summary of errors over \$50,000 corrected as part of the auditing process: (a) Increase utilities accounts receivable and related revenue \$397,690, (b) Increase accounts payable and related expenses \$67,189, (c) Increase allowance for miscellaneous accounts receivable and related expense \$170,643, (d) Reduce capital assets/capital outlay and increase cash \$474,776, (e) Increase utility accounts receivable allowance and reduce related revenue \$81,742 and (f) Increase capital asset and debt \$562,977.

**Cause:** The City did not perform sufficient reconciliations of its accounts and (or) misapplied GAAP in the preparation of its financial records.

**Effect:** Certain accounts were analyzed only after questions arose during the auditing process, resulting in audit adjustments and delays in year-end reporting.

**Recommendation:** We encourage the City 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. The City will continue to improve the financial reporting process and will evaluate different accounting processes, software programs, and consultants to improve this process.



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**STAFF REPORT**

To: Honorable Mayor and Council

From: John Gonsalves, Finance Director/Treasurer

Date: December 07, 2020

Re: FY 2020-2021 Third QTR Blanket Purchase Orders

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**Background:**

A blanket Purchase Order (PO) is a PO that is valid for a specified time period and authorizes multiple orders during that time period, and are useful when there is a recurring need for goods or services from a single vendor which are paid as part of a monthly charge account or contract. Examples of situations in which we normally utilize Blanket Purchase Orders include oil changes, miscellaneous vehicle parts, building maintenance parts, etc. These purchases are still each individually reviewed by the various departments and by Finance before being paid to make sure they are appropriate and within budget.

The following blanket purchase orders are submitted for your consideration:

**Staff Recommendation:**

Staff recommends approval of the blanket purchase order as printed. Totaling \$141,008.38.

**Attachments:**

- Blanket PO Detail List

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**12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641**  
Mayor Tim Fox, Vice-Mayor Momodou Ceesay, Councilors: Jacqueline Triplett-Lund, Joyce Calvert, and Brandon Kearns  
City Manager David Tillotson, Assistant City Manager Susan White, City Clerk Wendy Knight  
[www.glenpoolonline.com](http://www.glenpoolonline.com)

**GENERAL FUND BLANKET PURCHASE ORDERS**  
**FY 2020-2021 THIRD QTR**  
**General Fund**

| Vendor/Department               | GL Account   | Dept Amount | Blanket Total | Description                   |
|---------------------------------|--------------|-------------|---------------|-------------------------------|
| A.C.E. YARDCO                   | 01-6-14-6235 |             | \$ 1,250.00   | LAWN MAINT/SVC                |
| ADVANCE ALARMS                  |              |             |               |                               |
| Public Safety Building          | 01-6-14-6235 | \$ 120.00   |               | ALARM MONITORING              |
| Senior Building                 | 01-6-01-6235 | \$ 225.00   | \$ 345.00     | ALARM MONITORING              |
| AIRGAS                          |              |             |               |                               |
| STREETS & PARKS                 | 01-6-14-6230 | \$ 50.00    |               | OXYGEN/ACETYLENE RENTALS      |
| FIRE DEPT                       | 01-6-06-6202 | \$ 50.00    | \$ 100.00     | OXYGEN/ACETYLENE RENTALS      |
| ATWOODS                         |              |             |               |                               |
| Streets and Parks               | 01-6-14-6272 | \$ 25.00    |               | EQUIPMENT REPAIR              |
| Streets and Parks               | 01-6-14-6206 | \$ 50.00    |               | SMALL TOOLS & MINOR           |
| Streets and Parks               | 01-6-14-6273 | \$ 50.00    |               | BUILDING REPAIRS              |
| Streets and Parks               | 01-6-14-6224 | \$ 450.00   |               | UNIFORM/CLOTHING              |
| Streets and Parks               | 01-6-14-6202 | \$ 50.00    |               | OPERATING SUPPLIES            |
| Community Development           | 01-6-10-6202 | \$ 50.00    |               | MISC SUPPLIES                 |
| Community Development           | 01-6-10-6206 | \$ 75.00    |               | TOOLS/MINOR EQUIP             |
| Community Development           | 01-6-10-6224 | \$ 25.00    |               | UNIFORM/CLOTHING              |
| Fire Dept                       | 01-6-06-6202 | \$ 25.00    |               | OPERATING SUPPLIES            |
| Fire Dept                       | 01-6-06-6273 | \$ 25.00    |               | BUILDING REPAIRS              |
| Police Dept                     | 01-6-03-6202 | \$ 25.00    |               | OPERATING SUPPLIES            |
| Police Dept                     | 01-6-03-6273 | \$ 25.00    |               | BUILDING REPAIRS              |
| City/Senior Building            | 01-6-01-6202 | \$ 25.00    |               | OPERATING SUPPLIES            |
| City/Senior Building            | 01-6-01-6273 | \$ 25.00    | \$ 925.00     | BUILDING REPAIRS              |
| AUTOZONE                        |              |             |               |                               |
| Streets and Parks               | 01-6-14-6202 | \$ 25.00    |               | OPERATIONAL SUPPLIES          |
| Streets and Parks               | 01-6-14-6206 | \$ 50.00    |               | SMALL TOOLS & MINOR           |
| Streets and Parks               | 01-6-14-6271 | \$ 50.00    |               | VEHICAL/PARTS REPAIR          |
| Streets and Parks               | 01-6-14-6272 | \$ 50.00    |               | OPERATING SUPPLIES            |
| Community Development           | 01-6-10-6271 | \$ 50.00    |               | VEHICLE REPAIR PARTS          |
| Community Development           | 01-6-10-6202 | \$ 25.00    |               | MISC SUPPLIES                 |
| Community Development           | 01-6-10-6206 | \$ 25.00    |               | SMALL TOOLS & MINOR           |
| EMS/TCC/SENIOR BLD              | 01-6-01-6271 | \$ 25.00    |               | VEHICLE REPAIR PARTS          |
| EMS/TCC/Senior Building         | 01-6-01-6202 | \$ 12.50    |               | BUILDING REPAIRS              |
| Fire Dept                       | 01-6-06-6202 | \$ 12.50    |               | OPERATING SUPPLIES            |
| Fire Dept                       | 01-6-06-6206 | \$ 25.00    |               | TOOLS/MINOR EQUIP             |
| Fire Dept                       | 01-6-06-6271 | \$ 25.00    |               | REPAIR PARTS/AUTO/BULDING ETC |
| Police Dept                     | 01-6-03-6271 | \$ 25.00    |               | VEHICAL/PARTS REPAIR          |
| Police Dept                     | 01-6-03-6202 | \$ 25.00    |               | OPERATING SUPPLIES            |
| Police Dept                     | 01-6-03-6206 | \$ 25.00    |               | SMALL TOOLS & MINOR           |
| Animal Control                  | 01-6-02-6202 | \$ 12.50    |               | OPERATING SUPPLIES            |
| Animal Control                  | 01-6-02-6271 | \$ 25.00    | \$ 487.50     | VEHICAL/PARTS REPAIR          |
| BREWER RUSSELL EXTERMINATIONS   |              |             |               |                               |
| Park Concession Stands          | 01-6-14-6235 | \$ 225.00   |               | PEST CONTROL                  |
| Streets and Parks               | 01-6-14-6235 | \$ 105.00   |               | PEST CONTROL                  |
| Fire Dept                       | 01-6-06-6235 | \$ 75.00    |               | PEST CONTROL                  |
| Police Dept                     | 01-6-03-6235 | \$ 75.00    |               | PEST CONTROL                  |
| Senior Building                 | 01-6-01-6235 | \$ 60.00    | \$ 540.00     | PEST CONTROL                  |
| BROOKS GREASE SERVICE           | 01-6-06-6273 |             | \$ 150.00     | GREASE TRAP CLEANING SVC      |
| CHARLEY'S SOUTHSIDE LOCK & SAFE |              |             |               |                               |
| Streets and Parks               | 01-6-14-6272 | \$ 25.00    |               | EQUIPMENT REPAIR              |
| Streets and Parks               | 01-6-14-6273 | \$ 75.00    |               | BUILDING REPAIRS              |
| Police Dept                     | 01-6-03-6273 | \$ 50.00    |               | BUILDING REPAIRS              |

|                          |                         |              |              |              |                             |
|--------------------------|-------------------------|--------------|--------------|--------------|-----------------------------|
|                          | Animal Control          | 01-6-02-6202 | \$ 12.50     |              | MAINT/RPR                   |
|                          | Fire Dept               | 01-6-06-6273 | \$ 50.00     |              | BUILDING REPAIRS            |
|                          | EMS/TCC/Senior Building | 01-6-01-6273 | \$ 50.00     | \$ 262.50    | BUILDING REPAIRS            |
| CITY WIDE PLUMBING       |                         |              |              |              |                             |
|                          | Police Dept             | 01-6-03-6273 | \$ 150.00    |              | BUILDING REPAIRS            |
|                          | Senior Building         | 01-6-01-6273 | \$ 12.50     |              | BUILDING REPAIRS            |
|                          | Streets and Parks       | 01-6-14-6273 | \$ 12.50     |              | BUILDING REPAIRS            |
|                          | Fire Dept               | 01-6-06-6273 | \$ 100.00    | \$ 275.00    | BUILDING REPAIRS            |
|                          | CONTRACTORS PORTABLES   | 01-6-14-6235 |              | \$ 800.00    | PORT-A-POTTIES BG/MORRIS PK |
|                          | CULLIGAN WATER          | 01-6-03-6202 |              | \$ 125.00    | BOTTLE WATER SERVICE        |
| DOCS FOOD                |                         |              |              |              |                             |
|                          | Police Dept             | 01-6-04-6203 | \$ 375.00    |              | JAIL FOOD SUPPLIES          |
|                          | Community Development   | 01-6-10-6202 | \$ 12.50     |              | SUPPLIES                    |
|                          | Streets and Parks       | 01-6-14-6202 | \$ 12.50     |              | SUPPLIES                    |
|                          | City/Senior Building    | 01-6-14-6202 | \$ 12.50     | \$ 412.50    | SUPPLIES                    |
|                          | EASTON SOD FARMS INC.   | 01-6-14-6273 |              | \$ 125.00    | SOD REPAIRS                 |
| FED-EX                   |                         |              |              |              |                             |
|                          | Streets and Parks       | 01-6-14-6202 | \$ 25.00     |              | SHIPPING CHARGES            |
|                          | Police Dept             | 01-6-03-6202 | \$ 50.00     |              | SHIPPING CHARGES            |
|                          | Community Development   | 01-6-10-6202 | \$ 25.00     |              | SHIPPING CHARGES            |
|                          | City/Admin              | 01-6-01-6202 | \$ 25.00     |              | SHIPPING CHARGES            |
|                          | Fire Dept               | 01-6-06-6202 | \$ 12.50     | \$ 137.50    | SHIPPING CHARGES            |
| FLEET SERVICES (QT)      |                         |              |              |              |                             |
|                          |                         | MULTI        |              |              |                             |
|                          | Admin                   | 01-6-11-6204 | \$ 750.00    |              | FUEL                        |
|                          | Community Development   | 01-6-10-6204 | \$ 1,300.00  |              | FUEL                        |
|                          | City/Senior Van         | 01-6-01-6204 | \$ 150.00    |              | FUEL                        |
|                          | Fire Dept               | 01-6-06-6204 | \$ 3,250.00  |              | FUEL                        |
|                          | Animal Control          | 01-6-02-6204 | \$ 462.50    |              | FUEL                        |
|                          | Police Dept             | 01-6-03-6204 | \$ 10,000.00 |              | FUEL                        |
|                          | Streets and Parks       | 01-6-14-6204 | \$ 1,450.00  | \$ 17,362.50 | FUEL                        |
|                          | GEORGE MILES            | 01-6-01-6238 |              | \$ 3,750.00  | JUDICIAL SVC                |
|                          | INCOG E911              | 01-6-04-6214 |              | \$ 8,750.00  | E911                        |
| IMAGENET CONSULTING, LLC |                         |              |              |              |                             |
|                          | Admin                   | 01-6-11-6235 | \$ 450.00    |              | COPIER SERVICE              |
|                          | City                    | 01-6-01-6235 | \$ 575.00    |              | COPIER SERVICE              |
|                          | Community Development   | 01-6-10-6235 | \$ 600.00    |              | COPIER SERVICE              |
|                          | Police Dept             | 01-6-03-6235 | \$ 250.00    | \$ 1,875.00  | COPIER SERVICE              |
| IMPERIAL, INC.           |                         |              |              |              |                             |
|                          | General Government      | 01-6-01-6202 | \$ 62.50     |              | COFFEE SVC                  |
|                          | Community Development   | 01-6-10-6202 | \$ 75.00     |              | COFFEE SVC                  |
|                          | Admin                   | 01-6-11-6235 | \$ 37.50     |              | COFFEE SVC                  |
|                          | Police Dept             | 01-6-03-6202 | \$ 200.00    |              | COFFEE SVC                  |
|                          | Fire Dept               | 01-6-06-6202 | \$ 200.00    | \$ 575.00    | COFFEE SVC                  |
| JIFFY LUBE               |                         |              |              |              |                             |
|                          | City/Senior Bus         | 01-6-01-6271 | \$ 50.00     |              | VEHICLE MAINT AND REPAIR    |
|                          | Community Development   | 01-6-10-6271 | \$ 125.00    |              | VEHICLE MAINT AND REPAIR    |
|                          | Police Dept             | 01-6-03-6271 | \$ 5.00      |              | VEHICLE MAINT AND REPAIR    |
|                          | Fire Dept               | 01-6-06-6271 | \$ 5.00      |              | VEHICLE MAINT AND REPAIR    |
|                          | Streets and Parks       | 01-6-14-6271 | \$ 125.00    |              | VEHICLE MAINT AND REPAIR    |
|                          | Animal Control          | 01-6-02-6271 | \$ 12.50     | \$ 322.50    | VEHICLE MAINT AND REPAIR    |
| LIGHTING INC.            |                         |              |              |              |                             |
|                          | Senior Building         | 01-6-01-6273 | \$ 25.00     |              | BUILDING REPAIRS            |
|                          | Streets and Parks       | 01-6-14-6273 | \$ 250.00    |              | BUILDING REPAIRS            |
|                          | Police Dept             | 01-6-03-6273 | \$ 25.00     |              | OPERATING SUPPLIES          |
|                          | Fire Dept               | 01-6-06-6273 | \$ 25.00     | \$ 325.00    | BUILDING REPAIRS            |
| LOCKE SUPPLY CO.         |                         |              |              |              |                             |
|                          | Streets and Parks       | 01-6-14-6273 | \$ 75.00     |              | BUILDING REPAIRS            |
|                          | Streets and Parks       | 01-6-14-6272 | \$ 50.00     |              | EQUIPMENT REPAIR            |
|                          | Police Dept             | 01-6-03-6273 | \$ 50.00     |              | BUILDING REPAIRS            |

|                                |              |           |              |                               |
|--------------------------------|--------------|-----------|--------------|-------------------------------|
| Police Dept                    | 01-6-03-6202 | \$ 25.00  |              | OPERATIONAL SUPPLIES          |
| Fire Dept                      | 01-6-06-6273 | \$ 25.00  |              | BUILDING REPAIRS              |
| Fire Dept                      | 01-6-06-6202 | \$ 25.00  |              | OPERATIONAL SUPPLIES          |
| City/Senior Building           | 01-6-01-6202 | \$ 25.00  |              | MISC SUPPLIES                 |
| City/Senior Building           | 01-6-01-6273 | \$ 50.00  | \$ 325.00    | BUILDING REPAIRS              |
| LOWE'S                         |              |           |              |                               |
| EMS/Senior Building            | 01-6-01-6202 | \$ 50.00  |              | OPERATING SUPPLIES            |
| EMS/Senior Building            | 01-6-01-6273 | \$ 50.00  |              | BUILDING REPAIRS              |
| Animal Control                 | 01-6-02-6202 | \$ 25.00  |              | OPERATING SUPPLIES            |
| Police Dept                    | 01-6-03-6202 | \$ 50.00  |              | OPERATING SUPPLIES            |
| Police Dept                    | 01-6-03-6206 | \$ 12.50  |              | TOOLS/MINOR EQUIP             |
| Police Dept                    | 01-6-03-6273 | \$ 50.00  |              | BUILDING REPAIRS              |
| Dispatch                       | 01-6-04-6203 | \$ 12.50  |              | OPERATING SUPPLIES            |
| Fire Dept                      | 01-6-06-6202 | \$ 25.00  |              | OPERATING SUPPLIES            |
| Fire Dept                      | 01-6-06-6206 | \$ 25.00  |              | TOOLS/MINOR EQUIP             |
| Fire Dept                      | 01-6-06-6273 | \$ 50.00  |              | BUILDING REPAIRS              |
| Community Development          | 01-6-10-6202 | \$ 50.00  |              | OPERATING SUPPLIES            |
| Community Development          | 01-6-10-6206 | \$ 50.00  |              | TOOLS/MINOR EQUIP             |
| Community Development          | 01-6-10-6207 | \$ 50.00  |              | MISC SUPPLIES                 |
| Streets and Parks              | 01-6-14-6202 | \$ 325.00 |              | OPERATING SUPPLIES            |
| Streets and Parks              | 01-6-14-6206 | \$ 125.00 |              | TOOLS/MINOR EQUIP             |
| Streets and Parks              | 01-6-14-6272 | \$ 175.00 |              | EQUIPMENT REPAIR              |
| Streets and Parks              | 01-6-14-6273 | \$ 250.00 | \$ 1,375.00  | BUILDING REPAIRS              |
| LUXURY WASH LAUNDROMAT         | 01-6-03-6202 |           | \$ 225.00    | PD LAUNDRY SERVICE            |
| MARK ALLEN CHEVROLET           |              |           |              |                               |
| Streets and Parks              | 01-6-14-6271 | \$ 50.00  |              | AUTO REPAIR                   |
| Police Dept                    | 01-6-03-6271 | \$ 125.00 |              | AUTO REPAIR                   |
| Animal Control                 | 01-6-02-6271 | \$ 50.00  |              | AUTO REPAIR                   |
| Community Development          | 01-6-10-6271 | \$ 50.00  |              | AUTO REPAIR                   |
| City                           | 01-6-01-6271 | \$ 50.00  |              | AUTO REPAIR                   |
| Fire Dept                      | 01-6-06-6271 | \$ 12.50  | \$ 337.50    | AUTO REPAIR                   |
| OKLAHOMA DEPT OF PUBLIC SAFETY | 01-6-03-6202 |           | \$ 1,125.00  | OLETS FEES                    |
| OMAG                           | Various      |           | \$ 27,305.88 | INSURANCE                     |
| O'REILLY                       |              |           |              |                               |
| Streets and Parks              | 01-6-14-6272 | \$ 75.00  |              | EQUIPMENT REPAIR              |
| Streets and Parks              | 01-6-14-6202 | \$ 75.00  |              | OPERATING SUPPLIES            |
| Streets and Parks              | 01-6-14-6206 | \$ 50.00  |              | SMALL TOOLS & MINOR           |
| Streets and Parks              | 01-6-14-6271 | \$ 50.00  |              | VEHICAL/PARTS REPAIR          |
| Community Development          | 01-6-10-6206 | \$ 25.00  |              | TOOLS/MINOR EQUIP             |
| Community Development          | 01-6-10-6271 | \$ 50.00  |              | OPERATIONAL SUPPLIES          |
| Community Development          | 01-6-10-6207 | \$ 25.00  |              | MISC SUPPLIES                 |
| EMS/Senior Building            | 01-6-01-6202 | \$ 25.00  |              | OPERATING SUPPLIES            |
| EMS/Senior Building            | 01-6-01-6271 | \$ 50.00  |              | VEHICLE REPAIR PARTS          |
| Fire Dept                      | 01-6-06-6202 | \$ 125.00 |              | TOOLS/MINOR EQUIP             |
| Fire Dept                      | 01-6-06-6271 | \$ 25.00  |              | REPAIR PARTS/AUTO/BULDING ETC |
| Police Dept                    | 01-6-03-6271 | \$ 50.00  |              | VEHICAL/PARTS REPAIR          |
| Police Dept                    | 01-6-03-6202 | \$ 50.00  |              | TOOLS/MINOR EQUIP             |
| Animal Control                 | 01-6-02-6202 | \$ 25.00  |              | OPERATING SUPPLIES            |
| Animal Control                 | 01-6-02-6271 | \$ 25.00  | \$ 725.00    | VEHICLE REPAIR PARTS          |
| PIKEPASS                       |              |           |              |                               |
| Admin                          | 01-6-11-6262 | \$ 75.00  |              | TOLL USAGE                    |
| General Government             | 01-6-01-6262 | \$ 8.75   |              | TOLL USAGE                    |
| Streets and Parks              | 01-6-14-6262 | \$ 11.25  |              | TOLL USAGE                    |
| Community Development          | 01-6-10-6262 | \$ 100.00 |              | TOLL USAGE                    |
| Fire Dept                      | 01-6-06-6262 | \$ 17.50  |              | TOLL USAGE                    |
| Police Dept                    | 01-6-03-6262 | \$ 45.00  | \$ 257.50    | TOLL USAGE                    |
| PREGLER LAWN EQUIPMENT CO.     |              |           |              |                               |
| Streets and Parks              | 01-6-14-6272 | \$ 125.00 |              | EQUIPMENT REPAIR              |
| Streets and Parks              | 01-6-14-6202 | \$ 25.00  |              | OPPERATIONAL SUPPLIES         |

|                                                |                       |              |              |              |                            |
|------------------------------------------------|-----------------------|--------------|--------------|--------------|----------------------------|
|                                                | Streets and Parks     | 01-6-14-6206 | \$ 25.00     | \$ 175.00    | SMALL TOOLS & MINOR        |
| ROBERTSON TIRE                                 |                       |              |              |              |                            |
|                                                | City                  | 01-6-01-6271 | \$ 175.00    |              | VEH/MAINT REPAIR           |
|                                                | Animal Control        | 01-6-02-6271 | \$ 100.00    |              | VEH/MAINT REPAIR           |
|                                                | Police Dept           | 01-6-03-6271 | \$ 1,125.00  |              | VEH/MAINT REPAIR           |
|                                                | Fire Dept             | 01-6-06-6271 | \$ 50.00     |              | VEH/MAINT REPAIR           |
|                                                | Streets and Parks     | 01-6-14-6271 | \$ 500.00    |              | VEH/MAINT REPAIR           |
|                                                | Community Development | 01-6-10-6271 | \$ 125.00    | \$ 2,075.00  | VEH/MAINT REPAIR           |
| SAMS                                           |                       |              |              |              |                            |
|                                                | City/Senior Building  | 01-6-01-6201 | \$ 125.00    |              | OFFICE SUPPLIES            |
|                                                | City/Senior Building  | 01-6-01-6202 | \$ 150.00    |              | OPERATING SUPPLIES         |
|                                                | Admin                 | 01-6-11-6201 | \$ 75.00     |              | OFFICE SUPPLIES            |
|                                                | Community Development | 01-6-10-6202 | \$ 100.00    |              | OPERATING SUPPLIES         |
|                                                | Community Development | 01-6-10-6201 | \$ 100.00    |              | OFFICE SUPPLIES            |
|                                                | Fire Dept             | 01-6-06-6201 | \$ 12.50     |              | OFFICE SUPPLIES            |
|                                                | Fire Dept             | 01-6-06-6202 | \$ 12.50     |              | OPERATING SUPPLIES         |
|                                                | Dispatch              | 01-6-04-6203 | \$ 250.00    |              | JAIL SUPPLIES              |
|                                                | Police Dept           | 01-6-03-6201 | \$ 125.00    |              | OFFICE SUPPLIES            |
|                                                | Police Dept           | 01-6-03-6202 | \$ 50.00     |              | OPERATING SUPPLIES         |
|                                                | Animal Control        | 01-6-02-6202 | \$ 25.00     |              | OPERATING SUPPLIES         |
|                                                | Streets and Parks     | 01-6-14-6201 | \$ 12.50     |              | OFFICE SUPPLIES            |
|                                                | Streets and Parks     | 01-6-14-6202 | \$ 50.00     | \$ 1,087.50  | OPERATING SUPPLIES         |
| SCENTS PLUS                                    |                       |              |              | \$ 87.50     | AIR FRESHENERS             |
| SIGNALTEK                                      |                       |              |              | \$ 1,375.00  | TRAFFIC SIGNAL MANT        |
| SOUTHSIDE MOWERS                               |                       |              |              |              |                            |
|                                                | Streets and Parks     | 01-6-14-6272 | \$ 250.00    |              | EQUIPMENT REPAIR           |
|                                                | Streets and Parks     | 01-6-14-6202 | \$ 250.00    |              | SUPPLIES                   |
|                                                | Streets and Parks     | 01-6-14-6206 | \$ 250.00    | \$ 750.00    | SMALL TOOLS & MINOR        |
| SPRINGPOINT TECHNOLOGIES                       |                       |              |              |              |                            |
|                                                | Managed IT            | 01-6-01-6235 | \$ 13,450.00 |              | MANAGED IT SVC             |
|                                                | Admin                 | 01-6-11-6235 | \$ 400.00    |              | OFFICE 365                 |
|                                                | Animal Control        | 01-6-02-6202 | \$ 292.50    |              | OFFICE 365                 |
|                                                | Community Development | 01-6-10-6235 | \$ 545.50    |              | OFFICE 365                 |
|                                                | Dispatch              | 01-6-04-6235 | \$ 302.50    |              | OFFICE 365                 |
|                                                | Fire Dept             | 01-6-06-6235 | \$ 599.00    |              | OFFICE 365                 |
|                                                | General Government    | 01-6-01-6235 | \$ 436.75    |              | OFFICE 365                 |
|                                                | Police Dept           | 01-6-03-6235 | \$ 616.25    |              | OFFICE 365                 |
|                                                | Streets and Parks     | 01-6-14-6235 | \$ 325.75    | \$ 16,968.25 | OFFICE 365                 |
| STAPLES BUSINESS ADVANTAGE                     |                       |              |              |              |                            |
|                                                | City/Senior Building  | 01-6-01-6201 | \$ 250.00    |              | OFFICE SUPPLIES            |
|                                                | City/Senior Building  | 01-6-01-6202 | \$ 250.00    |              | OPERATING SUPPLIES         |
|                                                | City/Senior Building  | 01-6-01-6273 | \$ 75.00     |              | BUILDING REPAIRS           |
|                                                | Animal Control        | 01-6-02-6201 | \$ 25.00     |              | OFFICE SUPPLIES            |
|                                                | Animal Control        | 01-6-02-6202 | \$ 25.00     |              | OPERATING SUPPLIES         |
|                                                | Police Dept           | 01-6-03-6201 | \$ 250.00    |              | OFFICE SUPPLIES            |
|                                                | Police Dept           | 01-6-03-6202 | \$ 250.00    |              | OPERATING SUPPLIES         |
|                                                | Dispatch              | 01-6-04-6203 | \$ 250.00    |              | JAIL SUPPLIES              |
|                                                | Fire Dept             | 01-6-06-6201 | \$ 200.00    |              | OFFICE SUPPLIES            |
|                                                | Fire Dept             | 01-6-06-6202 | \$ 200.00    |              | OPERATING SUPPLIES         |
|                                                | Emergency Management  | 01-6-07-6202 | \$ 200.00    |              | OFFICE SUPPLIES            |
|                                                | Community Development | 01-6-10-6201 | \$ 500.00    |              | OFFICE SUPPLIES            |
|                                                | Community Development | 01-6-10-6202 | \$ 375.00    |              | OPERATING SUPPLIES         |
|                                                | Community Development | 01-6-10-6207 | \$ 75.00     |              | OFFICE SUPPLIES/MISC/EQUIP |
|                                                | Admin                 | 01-6-11-6201 | \$ 250.00    |              | OFFICE SUPPLIES            |
|                                                | Admin/Council         | 01-6-11-6289 | \$ 12.50     |              | OFFICE/MISC/EQUIP SUPP     |
|                                                | Streets and Parks     | 01-6-14-6201 | \$ 50.00     |              | OFFICE SUPPLIES            |
|                                                | Streets and Parks     | 01-6-14-6202 | \$ 50.00     | \$ 3,287.50  | OPERATING SUPPLIES         |
| STEWART MARTIN EQUIP/KUBOTA CONSTRUCTION SALES |                       |              |              |              |                            |
|                                                | Streets and Parks     | 01-6-14-6202 | \$ 75.00     |              | SUPPLIES                   |

|                            |                       |              |             |             |                            |
|----------------------------|-----------------------|--------------|-------------|-------------|----------------------------|
|                            | Streets and Parks     | 01-6-14-6206 | \$ 75.00    |             | SMALL TOOLS & MINOR        |
|                            | Streets and Parks     | 01-6-14-6272 | \$ 750.00   | \$ 900.00   | EQUIPMENT REPAIR           |
| SUMNERONE                  |                       | 01-6-06-6235 |             | \$ 125.00   | MONTHLY COPIER MAINTENANCE |
| SUTHERLANDS LUMBER & HOME  |                       |              |             |             |                            |
|                            | Fire Dept             | 01-6-06-6273 | \$ 25.00    |             | BUILDING REPAIRS           |
|                            | Fire Dept             | 01-6-06-6202 | \$ 25.00    |             | OPERATIONAL SUPPLIES       |
|                            | Police Dept           | 01-6-03-6273 | \$ 25.00    |             | BUILDING REPAIRS           |
|                            | Police Dept           | 01-6-03-6202 | \$ 25.00    |             | OPERATIONAL SUPPLIES       |
|                            | Senior Building       | 01-6-01-6202 | \$ 25.00    |             | OPERATIONAL SUPPLIES       |
|                            | Senior Building       | 01-6-01-6273 | \$ 50.00    |             | BUILDING REPAIRS           |
|                            | Community Development | 01-6-10-6202 | \$ 25.00    |             | MISC SUPPLIES              |
|                            | Community Development | 01-6-10-6207 | \$ 25.00    |             | MISC SUPPLIES              |
|                            | Streets and Parks     | 01-6-14-6273 | \$ 25.00    |             | BUILDING REPAIRS           |
|                            | Streets and Parks     | 01-6-14-6202 | \$ 25.00    | \$ 275.00   | OPERATIONAL SUPPLIES       |
| TRACTOR SUPPLY             |                       |              |             |             |                            |
|                            | City/Senior Building  | 01-6-01-6202 | \$ 25.00    |             | OPERATING SUPPLIES         |
|                            | City/Senior Building  | 01-6-01-6273 | \$ 25.00    |             | BUILDING REPAIRS           |
|                            | Animal Control        | 01-6-02-6202 | \$ 25.00    |             | OPERATING SUPPLIES         |
|                            | Animal Control        | 01-6-02-6224 | \$ 25.00    |             | UNIFORM/CLOTHING           |
|                            | Police Dept           | 01-6-03-6202 | \$ 25.00    |             | OPERATING SUPPLIES         |
|                            | Police Dept           | 01-6-03-6206 | \$ 12.50    |             | MISC/SUPPLIES              |
|                            | Police Dept           | 01-6-03-6273 | \$ 25.00    |             | BUILDING REPAIRS           |
|                            | Fire Dept             | 01-6-06-6202 | \$ 25.00    |             | OPERATING SUPPLIES         |
|                            | Fire Dept             | 01-6-06-6206 | \$ 12.50    |             | TOOLS/MINOR EQUIP          |
|                            | Fire Dept             | 01-6-06-6273 | \$ 25.00    |             | BUILDING REPAIRS           |
|                            | Community Development | 01-6-10-6202 | \$ 25.00    |             | OPERATING SUPPLIES         |
|                            | Community Development | 01-6-10-6206 | \$ 25.00    |             | TOOLS/MINOR EQUIP          |
|                            | Community Development | 01-6-10-6224 | \$ 25.00    |             | UNIFORM/CLOTHING           |
|                            | Streets and Parks     | 01-6-14-6202 | \$ 225.00   |             | OPERATING SUPPLIES         |
|                            | Streets and Parks     | 01-6-14-6206 | \$ 75.00    |             | SMALL TOOLS & MINOR        |
|                            | Streets and Parks     | 01-6-14-6224 | \$ 75.00    |             | UNIFORM/CLOTHING           |
|                            | Streets and Parks     | 01-6-14-6272 | \$ 50.00    |             | EQUIPMENT REPAIR           |
|                            | Streets and Parks     | 01-6-14-6273 | \$ 50.00    | \$ 775.00   | BUILDING REPAIRS           |
| TREATS SOLUTIONS INC.      |                       | 01-6-01-6202 |             | \$ 100.00   | OPERATIONAL SUPPLIES       |
| TRANS UNION RISK           |                       | 01-6-03-6202 |             | \$ 350.00   | TLO AGREEMENT              |
| TULSA BEACON               |                       |              |             |             |                            |
|                            | City                  | 01-6-01-6202 | \$ 150.00   |             | PUBLIC NOTICE PUBLICATIONS |
|                            | Community Development | 01-6-10-6202 | \$ 75.00    | \$ 225.00   | PUBLIC NOTICE PUBLICATIONS |
| TULSA COUNTY CLERK         |                       |              |             |             |                            |
|                            | City                  | 01-6-01-6202 | \$ 25.00    |             | RECORDING FEES             |
|                            | Community Development | 01-6-10-6202 | \$ 100.00   | \$ 125.00   | RECORDING FEES             |
| USA BLUE BOOK              |                       |              |             |             |                            |
|                            | Streets and Parks     | 01-6-14-6224 | \$ 12.50    |             | UNIFORM/CLOTHING           |
|                            | Streets and Parks     | 01-6-14-6208 | \$ 25.00    |             | SIGNS                      |
|                            | Streets and Parks     | 01-6-14-6202 | \$ 12.50    |             | MRO SUPPLIES               |
|                            | Streets and Parks     | 01-6-14-6272 | \$ 25.00    |             | MRO SUPPLIES/EQUP/REPAIR   |
|                            | Streets and Parks     | 01-6-14-6273 | \$ 25.00    | \$ 100.00   | MRO SUPPLIES/EQUP/REPAIR   |
| US CELLULAR CD/WD          |                       | 01-6-10-6235 |             | \$ 200.00   | GPS TRAC/IPAD USAGE        |
| VERIZON WIRELESS           |                       | 01-6-01-6235 |             | \$ 1,425.00 | IPAD USAGES                |
| VICKIE YARBROUGH           |                       |              |             |             |                            |
|                            | Conference Center     | 01-6-01-6235 | \$ 3,900.00 |             | JANITORIAL SERVICE         |
|                            | Police Dept           | 01-6-03-6235 | \$ 1,200.00 | \$ 5,100.00 | JANITORIAL SERVICE         |
| WESTLAW                    |                       | 01-6-11-6235 |             | \$ 200.00   | LEGAL INFO SVC             |
| WOODLAND WEST VET HOSPITAL |                       | 01-6-02-6202 |             | \$ 375.00   | SPAY/NEUTER ANIMALS        |
| WHISTLER'S AUTO REPAIR     |                       | MULTI        |             |             |                            |
|                            | Streets and Parks     | 01-6-14-6271 | \$ 25.00    |             | AUTO REPAIR                |
|                            | Police Dept           | 01-6-03-6271 | \$ 1,500.00 |             | AUTO REPAIR                |
|                            | Animal Control        | 01-6-02-6271 | \$ 12.50    |             | AUTO REPAIR                |
|                            | Community Development | 01-6-10-6271 | \$ 25.00    |             | AUTO REPAIR                |

|            |              |    |       |             |             |
|------------|--------------|----|-------|-------------|-------------|
| Admin/City | 01-6-01-6271 | \$ | 12.50 |             | AUTO REPAIR |
| Fire Dept  | 01-6-06-6271 | \$ | 25.00 | \$ 1,600.00 | AUTO REPAIR |

**Total      \$ 108,251.63**



**HOTEL/MOTEL BLANKET PURCHASE ORDERS  
FY 2020-2021 THIRD QTR**

| Vendor/Department       | GL Account   | Dept Amount | Blanket Total | Description            |
|-------------------------|--------------|-------------|---------------|------------------------|
| RETAIL ATTRACTIONS, LLC | 05-6-12-6259 | \$ 7,500.00 | \$ 7,500.00   | ED CONSULTING SERVICES |
|                         |              | Total       | \$ 7,500.00   |                        |

**PUBLIC SAFETY CAPITAL BLANKET PURCHASE ORDERS  
FY 2020-2021 THIRD QTR**

| Vendor/Department   | GL Account   | Dept Amount  | Blanket Total       | Description          |
|---------------------|--------------|--------------|---------------------|----------------------|
| OKLAHOMA STATE BANK | MULTI        |              |                     |                      |
| 4142428             | 51-6-90-6550 | \$ 1,273.75  |                     | ACO/ 4142428         |
| 4142428 INT         | 51-6-90-6555 | \$ 10.75     |                     | INTREST              |
| 4153193             | 51-6-90-6550 | \$ 12,993.50 |                     | 5PD VEHICLES/4153193 |
| 4153193 INT         | 51-6-90-6555 | \$ 248.75    |                     | INTREST              |
| 4157665             | 51-6-90-6550 | \$ 5,436.50  |                     | 2PD VEHICLES/4157665 |
| 4157665 INT         | 51-6-90-6555 | \$ 126.00    | \$ 20,089.25        | INTREST              |
|                     |              | <b>TOTAL</b> | <b>\$ 20,089.25</b> |                      |

**PUBLIC SAFETY PERSONNEL BLANKET PURCHASE ORDERS  
FY 2020-2021 THIRD QTR**

| Vendor/Department | GL Account   | Dept Amount  | Blanket Total      | Description                   |
|-------------------|--------------|--------------|--------------------|-------------------------------|
| AUTOZONE          | MULTI        |              |                    |                               |
| PD - NEW OFF      | 52-6-03-6202 | \$ 12.50     |                    | OPERATING SUPPLIES            |
| PD - NEW OFF      | 52-6-03-6271 | \$ 25.00     |                    | VEHICLE REPAIR PARTS          |
| PD NEW OFFICERS   | 52-6-03-6204 | \$ 2,750.00  |                    | FUEL                          |
| NEW PD OFFICERS   | 52-6-03-6271 | \$ 5.00      |                    | VEHICAL/MAINT/REPAIR          |
| NEW PD OFFICERS   | 52-6-03-6271 | \$ 75.00     |                    | AUTO REPAIR                   |
| NEW PD OFFICERS   | 52-6-03-6271 | \$ 50.00     |                    | VEHICAL/PARTS REPAIR          |
| NEW PD OFFICERS   | 52-6-03-6202 | \$ 50.00     |                    | REPAIR PARTS/AUTO/BULDING ETC |
| PD NEW OFFICERS   | 52-6-03-6271 | \$ 450.00    |                    | VEH/MAINT REPAIR              |
| PSF-PD (110.20)   | 52-6-03-6235 | \$ 250.00    |                    | OFFICE 365                    |
| NEW PD OFFICERS   | 52-6-03-6271 | \$ 1,500.00  | \$ 5,167.50        | AUTO REPAIR                   |
|                   |              | <b>TOTAL</b> | <b>\$ 5,167.50</b> |                               |



**MEMORANDUM**

**December 2, 2020**

**To: Honorable Mayor and City Council**

**From: Jim Martin**  
**Chief of Police**

**Re: Crime Scene and Accident Scene Diagramming Software Purchase**

**Background:**

This item is for Council consideration and action regarding the approval and acceptance of a quote solicited and received from Trancite Logic Systems for crime scene and accident scene diagramming software. Our most recent diagramming software is obsolete and no longer in production. The software is also not compatible with our recent computer operating system upgrade to Microsoft Windows 10. The police department has been operating without the diagramming software for a little over a year. The only diagramming software that is compatible with our current Report Management System (RMS) software is the Trancite Logic Systems ScenePD software. The quote from Trancite is for 24 ScenePD Standard version licenses for use by the Patrol Division and 2 ScenePD Pro version licenses for use by the Investigations Division. The total cost for the software licenses is \$6,319.00 which includes a one-year maintenance plan. The extended maintenance plan to cover the second year is an additional \$1,223.00. The grand total of the requested purchase is \$7,542.00.

Staff is requesting approval of the purchase from Trancite Logic Systems. The purchase funding is proposed to be a cash transaction utilizing funds from the US DOJ Equitable Sharing Funds account, also known as the DEA Forfeitures account, which has a current balance of \$10,266.52.

**Staff Recommendation:**

Staff recommends approval of the sales quotes received from Trancite Logic Systems for the purchase and implementation of ScenePD diagramming software and an extended maintenance plan for the Glenpool Police Department for a total purchase price of \$7,542.00.

**Attachments:**

- A. Purchase Quote: Trancite Logic Systems
- B. Police Department needs assessment report from staff



Fast. Easy. Accurate.

December 19, 2019

Quotation for:

**Glenpool Police Department (OK)**

**Attn: Matthew Graves**

**Email: [mgraves@cityofglenpool.com](mailto:mgraves@cityofglenpool.com)**

Thank you for your interest in our popular ScenePD Crime Scene with accident diagramming software solution. The secondary SPD Pro licenses allow you to attach digital photos, capture GIS satellite imagery mapping, and it allows you to extend your licenses out to two (2) mobile iPads or Android-based tablets. ScenePD Standard v.6.4 is compatible with the Tyler Technologies/Incode RMS system.

**Enterprise Site License Upgrade Plan +:**

ScenePD Standard Ent. License v.6.4 ..... 22 sworn officers @ \$259/officer = \$5,698

<Less upgrade credit = \$475>

Sub-Total = \$5,223

ScenePD Pro v.6.4 ..... 2 Stand-alone Wkstn. Licenses @ \$548/Computer = \$1,096

Package includes 12 free months of software maintenance coverage

**Package Total Cost = \$6,319**

Optional/Recommended Extended Software Maintenance Plan:

Year 1 = No Charge

Year 2 = \$1,223

**Note:**

The Extended Maintenance plans above allow you to continue receiving free software updates, version releases, and all tech support if initiated beyond the first year of use (Warranty)

Quotation provided by Trancite Logic Systems:

**Bill Tackett - Partner Relationship Manager**

8645 W. Franklin Road • Suite 202 • Boise • Idaho • 83709

Office: 877-908-4777 • Fax: 208-322-6031

[www.trancite.com](http://www.trancite.com)

Thank you for your follow-up inquiry. The formal quotes I provide to Det. Graves last year will be honored through 12/19/2020. No need to worry about the two new officers hired in July. My 12/2019 will umbrella them in as a professional courtesy.

You will notice the quote I provided has two parts, an Enterprise Site License upgrade and 2 stand-alone workstation licenses of the ScenePD Pro solution. The Enterprise Site License model will be integrating into the Tyler Technologies RMS reporting system, which is compatible with our v.6.4 edition. The Enterprise license allows you to install the software on an UNLIMITED number of agency computers or a server, whichever you prefer.

Det. Graves also asked for 2 separate stand-alone licenses of our ScenePD Pro license. These are NOT compatible with the Tyler Technologies RMS. The Pro configuration adds extra tools such as the ability for your investigators to attach digital photos, capture GIS satellite mapping imagery, and can extend out to 2 tablets so officers can start their diagram on their tablet and bring it to their main 2 computers to add more detail at a later time, if and when that is desired. If the investigators intend on sharing files with the Patrol side, they need to be in the same version. If not, and their worlds will never meet, than the Investigator's 2 ScenePD Pro licenses can be our latest/greatest version 7.5 edition as they are not being integrated. We have introduced many enhancements into the Pro offering of our version 7.5 which would be made available to your agency at the rate quoted last December.

After the city has approved this purchase, Trancite accepts credit card orders as well as Purchase Orders. If you select the more popular PO option, please send it electronically to my attention, but please make the PO payable to "SmartSafety Software", our legal name, as reflected on the attached W-9 form for your convenience.

If you have any additional questions, please let me know. We thank you for your on-going support and valuable business. We look forward to serving you through updated software solutions in concert with our partners at Tyler Technologies.

PS – Your existing ESD v.4 Enterprise license is no longer supported as of 12/31/2019.

Best Regards,



**Bill Tackett**  
**Trancite Logic Systems**  
**Partner Relationship Manager**  
8645 W. Franklin Rd., Ste 202  
Boise, ID 83709  
Phone: 1-877-908-4777 Ext. 3  
Email: [btackett@trancite.com](mailto:btackett@trancite.com)  
Website: [www.trancite.com](http://www.trancite.com)

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**From:** Jeremy Plane <[jplane@cityofglenpool.com](mailto:jplane@cityofglenpool.com)>  
**Sent:** Sunday, November 1, 2020 8:08 PM





James J. Martin, Jr.  
Chief of Police

## ***GLENPOOL POLICE DEPARTMENT***

14526 S. ELWOOD AVENUE  
GLENPOOL, OK 74033  
(918) 322-8110 MAIN  
(918) 322-3011 FAX



Bart Harris  
Assistant Chief of Police

### **Glenpool Police Department Task Assignment**

#### **Department Needs**

Sergeant Powell, Sergeant Plane, Corporal Sheldon have been assigned by Chief Martin to address the current department need with regard to the software used to create diagrams for collision reports. These collision diagrams are required by the Oklahoma Department of Public Safety. RMS allows us to complete the required forms but does not allow for diagrams. We currently use Easy Street Draw 4 to complete the diagrams however, this software is no longer able to be upgraded and is not compatible with Windows 10 and newer. This means as we replace current computers the program will no longer be available, and we will no longer be able to complete a collision diagram.

#### **Department Benefits**

Contact was made with Trancite Logic Systems about their software, Scene PD. Their program is the most current software for creating collision diagrams as required by DPS. This software also allows for crime scene diagrams, which can be utilized for cases other than collisions. The department does not currently have a program that allows for crime scene diagrams. This software has a license for an unlimited number of workstations and is compatible with Tyler Technologies/ Incode RMS system.

In addition to the software for the computers in the office, the quote also has a separate line item for two stand-alone workstations. This software is slightly different so that it can be used on an iPad and is not compatible with Tyler Technologies. This software would be used on the detectives iPad's so they can start a diagram, add photographs, and add additional information while in the field.

#### **Initial Cost**

Attached you will find a quote from Trancite Logic Solutions. The quote is dated December 19, 2019. I contacted Bill Tackett and he advised me the quote is good until December 12, 2020. I advised him the original quote was for 22 sworn officers and we currently have 24. He stated he would honor the original quote regardless of the addition. Further He stated the stand-alone software has been upgraded and the cost has gone up. He stated he will still honor the original quote and there would be no increase. I have attached the email I received from him stating these changes.

ScenePD standard v.6.4 for 24 sworn officers after the update credit would be \$5,223  
ScenePD Pro v.7.5 for two stand-alone workstations is \$1,096



## **GLENPOOL POLICE DEPARTMENT**

14526 S. ELWOOD AVENUE  
GLENPOOL, OK 74033  
(918) 322-8110 MAIN  
(918) 322-3011 FAX



### Maintenance Cost

There is no cost for the software maintenance plan for the first year. If we decide to extend the plan for a second year the cost is \$1,223.

### Summary

In summary, our current software for creating collision diagrams is outdated and no longer compatible with Windows 10 or newer. This means as computers are replaced the program will no longer function and a diagram will no longer be created. These diagrams are required by DPS for collision reporting. Trancite Logic Systems is the current software which is compatible with Tyler Technologies/ Incode RMS system. The total cost for the software would be \$6,319 with an optional two-year maintenance plan for \$1,223. The total cost would be \$7,542. Trancite accepts both credit card and purchase order. I have attached a supplied W9 that was provided by Trancite. If there is any additional information, I can help with please contact me.

Prepared by,  
Sgt. Jeremy Plane





To: City of Glenpool, Mayor and City Council  
Glenpool Utility Services Authority, Chair and Board of Trustees

From: Wendy Knight, City and GUSA Clerk

Date: December 7, 2020

Subject: Annual Audit of Compliance with Agreement of Settlement, Compromise and Release ("Settlement Agreement"); and Reconciliation Agreement (Sec. 10(f) of Settlement Agreement)

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Background:

In the Settlement Agreement that terminated the litigation between the City of Glenpool and the Glenpool Utility Services Authority (together, "Glenpool") and Creek County Rural Water District #2 ("Creek-2") in May of 2015, (the "Agreement") Glenpool proposed and Creek-2 accepted a methodology for minimizing and hopefully preventing any future disputes or claims based on multiple years of real or perceived non-compliance by either party. The parties agreed to retain, annually, an independent auditor who will examine all pertinent records and accounts of both parties to determine whether the parties have met their respective reporting and payment obligations during the "Auditable Period" under review. Auditable Period has been defined to conform to Glenpool's fiscal year, the 12-month period from July 1-June 30, for each remaining year of the Agreement.

Sec. 10 (a) and (b) of the Agreement require the Independent Accountant's Audit Report to be completed within 90 days following the close of the Auditable Period. The Audit Report for FY 2019-2020 was dated and issued to the parties October 22, 2020.

Historical Perspective

The Council/Trustees may recall that performance under the Settlement Agreement has been an arduous task. Keeping up with all the procedures and protocols includes staff from: the Community Development Department (issuance of building permits and assessment of connection fees), Utility Department (allocating monthly royalty payments correctly with different rules for whether the customer's property is in the Permissive Area, the Released Area and/or is a "Reserved Creek-2 Water Customer", monthly reporting requirements and keeping track of the issuance of "construction meters" for temporary connection to fire hydrants on work sites); City/GUSA Clerk who oversees the entire ordeal; and the City Attorney.

Notwithstanding this level of difficulty and the time and attention it requires, we can happily report that our annual audits have found us in substantial and improving compliance with the Settlement Agreement for each of the four years we have been undertaking this activity. This year, the auditor has noted the CPI-U adjustment was calculated and applied properly in the

current year, however, an error from the prior year for the calculation for the royalty fee was not corrected, resulting in a continued trivial overpayment in the current year. Subsequently, in July 2020, the error was discovered, and the CPI-U notification was changed to show the corrected rate. A second person will now review future CPI-U calculations. Our auditor has commented favorably on the quality of our efforts, and in several instances has noted "Glenpool should continue" current procedures.

#### Reconciliation of Records

If the Audit Report discloses any non-compliance by either party, the other party is allowed 90 days following the date of issuance of the Audit in which to put the non-compliant party on notice of a potential default. Any such notice, to be effective, must be communicated by no later than 90 days following issuance of the Agreed Upon Procedures Audit Report.

The Settlement Agreement also requires that, upon expiration of the 90-day notice period without notice of default, the Auditable Period under audit is deemed compliant and the parties are required to sign a written agreement establishing the parties' accounts are reconciled and all real or potential claims are forever waived. "The resulting reconciliation agreement shall be binding on both parties as a definitive statement of compliance with this Agreement [the Settlement Agreement] as of the date of such reconciliation agreement." Settlement Agreement § 10(g). Glenpool and Creek-2 will each be requested to enter such reconciliation agreement following expiration of the 90-day deadline without notice of default by either party.

#### Recommendation:

Legal counsel for both parties to the Settlement Agreement have recommended that the City Council, the Glenpool Utilities Services Authority's Board of Trustees and the Creek-2 Board of Directors formally receive and approve the final Independent Accountant's Report on Applying Agreed-Upon Procedures, dated October 22, 2020.

Enclosure: Independent Accountant's Report on Applying Agreed-Upon Procedures, dated October 22, 2020



**Elfrink and Associates, PLLC**  
Certified Public Accountants

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City of Glenpool  
Glenpool Utility Service Authority  
12205 So. Yukon Ave  
Glenpool, OK 74033

Creek County Rural Water District No. 2  
2425 West 121<sup>st</sup> Street South  
Jenks, OK 74037

**Independent Accountant's Report on Applying Agreed-Upon Procedures**

We have performed the procedures enumerated below, which were requested by and agreed to by the specified users of the report as identified above, as required by that certain Agreement of Compromise, Settlement and Release (the "Agreement") entered into between the users, effective May 15, 2015 (the "Effective Date"). Management of the City of Glenpool ("City"), Glenpool Utility Service Authority ("Authority") (collectively, "Glenpool") and the Creek County Rural Water District No. 2 ("Creek-2") are responsible for their entities' financial accountability and its compliance with applicable legal and contractual requirements. The audit period covered by this report is July 1, 2019 through June 30, 2020. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants ("AICPA") and *Generally Accepted Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have performed the procedures enumerated below, which were agreed to by Glenpool and Creek-2 to assist you in evaluating and monitoring the Agreement.

The procedures that we performed, and our results are as follows:

**With respect to Glenpool's Records**

1. We will update our understanding of the policies, procedures, and methodologies used by Glenpool to create, maintain, bill, and terminate water utility customers, particularly those existing within the Permissive Area, as that term is defined in the Agreement. Such understanding shall be documented by us in writing.

All Glenpool Building Permit applications are sent to the Glenpool Community Development Department, to ensure compliance with the Agreement. This Agreement defines the "Glenpool Territory" as comprised of the "Permissive Area" and the "Released Area" for water service. The City Planner maintains the Glenpool Territory map referenced in the Agreement marking the boundaries of the Released Area and the Permissive Area. The Released Area includes the city limits and land annexed into the City as of March 2, 2012 and will not change during the term of the Agreement. The "Permissive Area" is defined as all parts of Glenpool Territory within the colloquial "Fenceline" that were unincorporated as of March 2, 2012 (even if annexed in later) and as to which Glenpool is obligated by the Agreement to pay meter connection fees and monthly royalties. Three areas were annexed into the City in the current audit period as designated by City Ordinances 695, 701, and 719.

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The Planner reviews all building permit applications that will include new meter connections for water or sewer service. Per direction from Glenpool management, and in accordance with the Agreement, the planner will not approve any applications for new water meters on properties that are in the Permissive Area and outside the City limits. For properties in the city limits, but also in the Permissive Area (that is, annexed after March 2, 2012), applicants for water service are given the choice to receive service from Glenpool or from Creek-2. Those customers choosing service from Creek-2 are referred directly to Creek-2 to establish water service.

If a property requesting water service in the Released Area has never had Glenpool water service and is or becomes an active or inactive Creek-2 water customer at any time before or after the Effective Date, it is defined as a "Reserved Creek-2 Water Customer". (All Reserved Creek-2 Water Customers as of the Effective Date were to be identified on the baseline customer count, as defined in the Agreement.) In that case, the Planner refers the customer to Creek-2. If water service is anticipated for a development on property that is classified as a Reserved Creek-2 Water Customer such that Glenpool fire suppression service will be required, Glenpool and Creek-2 have arranged for a mechanism to bifurcate the water requirements. If the property is within the Released Area and is requesting water service and does not have an active or an inactive Creek-2 water meter, the Planner approves the water service request and notes that the service address is in the Released area. The Community Development Administrative Assistant sends the "Notice Concerning Applications for Water Service in Glenpool Territory" ("notice") to Creek-2 and to the City's utility billing office to establish an account.

If Glenpool management decides to provide additional water service in the Permissive Area, this notice is also sent to Creek-2 and the City's utility billing office. Such water service requires the payment of a one-time connection fee and a monthly royalty provided by the Agreement. The connection fee and monthly royalty payments are calculated by the City's utility billing department. Customers in the permissive area are identified by the "class" of "SP2" on the INCODE billing system and the "service code" of "305 – CCRD2 Royalty".

The Third Amendment to the Agreement of Compromise, Settlement and Release was executed by Glenpool and Creek-2 on December 12, 2018. This amendment requires that Glenpool track construction meter connections and terminations of the connections, such that five or more such iterations in a fiscal year will trigger the requirement to remit a meter connection fee to Creek-2. Glenpool has established a new procedure that went into effect in the 2019-2020 audit period to track construction meters in the permissive area. After successful application for a construction meter, the contractor will meet a Glenpool public works foreman at the fire hydrant location who then verifies with the public works supervisor as to the classification of the location as either Permissive or Released. The utility department then creates a service order using a "job code" that will show the location designation of the construction meter. Once a construction meter is flagged in the permissive area, it will be tracked sufficiently to determine if 5 iterations as described above have occurred in a fiscal period at which time a meter connection fee will be remitted to Creek-2.

Glenpool remitted royalty fees for one customer with two meters in the Permissive Area; the Triumph Worship Center located at 2125 West 181st Street South, that were installed prior to execution of the Agreement and a second customer with six meters, Mark Allen Chevrolet that were installed in a prior audit period. There were no new meters identified in the Permissive Area in the current audit period. The City reported these eight meters monthly sending the 'Monthly Reporting Form for Glenpool' to the Creek-2 District office. Glenpool sent the required monthly report for each month from July 1, 2019 through June 30, 2020 ("Audit Period"), remitting the monthly royalty fees for these eight meters.

We obtained a customer history file for all active Glenpool utility customers and compared the service addresses to the service addresses in the original baseline customer count file and the building permit files provided in the current and prior years. We updated our reference file to include all service addresses for future comparisons.

**Findings:** There appears to be a continued emphasis at Glenpool that the procedures and controls are in place to assure compliance with the agreement. However, there did not appear to be a procedure in place at Creek-2 to review the notices received from Glenpool and classify them as either "released" or "permissive". The result of this is to undermine the purpose of these notices. There was a turnover in the bookkeeper position during the

audit period and there did not appear to be a good knowledge transfer of the history and purpose of these procedures.

**Suggestions:** Creek-2 management should assure that key employees receive the proper training regarding the settlement agreement and purpose of the required procedures as well as consider preparing a “desk procedure” regarding the settlement procedures. Glenpool management should continue to assure that there is proper training provided as well, especially to new employees performing key roles in assuring compliance.

2. We will obtain building permit records for all new construction within the Permissive Area during the Audit Period and compare such records to records maintained within Glenpool's utility billing system pertaining to the installation of new water meters at the physical addresses on the building permits to ensure that information regarding new meter installations reported to Creek-2 is timely and accurate.

We obtained a listing of building permits issued by Glenpool during the Audit Period and determined that there were 60 properties that had a permit type of “BLD-RES” or “BLD-COM”. We compared these permits to the “Notice Concerning Applications” reports that were received by Creek-2.

**Finding:** We noted no exceptions to this requirement.

**Recommendation:** Glenpool should continue current procedures to assure that all new connections are reported in a timely manner to Creek-2.

3. We will calculate the amount of Meter Connection Fees due Creek-2 during the Audit Period based upon building permits, utility installation records, and utility billing records, and will compare the results of that calculation to the amount remitted by Glenpool during the same period. We will reconcile any differences noted and determine the correct amount due during the Audit Period.

**Finding:** We noted no new connections in the Permissive area for which meter connection fees would be due.

4. We will examine Glenpool's records (including, but not limited to raw computer billing data, customer reports, software billing programs) to determine whether amounts paid to Creek-2 for Royalty Fees due on Active Water Connections in the Permissive Area during the Audit Period are correct. We will reconcile any differences noted and determine the correct amount due to Creek-2 during the Audit Period.

**Finding:** We noted no exceptions. Receipt of the fees was confirmed by a review of Creek-2's records.

5. We will obtain documentation of the CPI-U adjustments made to Meter Connection Fees and Royalty Fees paid by Glenpool to Creek-2 during the Audit Period and determine whether such adjustments were accurate and made in a timely manner.

The Agreement requires that the CPI-U adjustment shall be the percentage change of the year-end CPI-U from December 31 of the immediate past calendar year and the year-end CPI-U from December 31 of the second immediate past calendar year, as published by the Bureau of Labor Statistics annually. The CPI-U for December 2018 was 251.233. The CPI-U for December 2019 was 256.974 which is a 5.741 index point change. This index point change is then divided by the earlier index of 251.233 for an adjustment of 2.29%.

After the CPI-U adjustment, the meter connection fee increased by \$19.60 to \$875.52 for connection less than 1” in diameter and by \$29.40 to \$1,313.27 for connections greater than or equal to 1” in diameter. The monthly royalty fee increased by \$0.19 to \$8.51 which was the rate paid by Glenpool from the February billing cycle forward.

**Finding:** The CPI-U adjustment was calculated and applied properly in the current year, however, an error from the prior year for the calculation for the royalty fee was not corrected, resulting in a continued trivial overpayment in the current year. Subsequently, in July 2020, the error was discovered, and the CPI-U notification was changed to show the corrected rate for the monthly royalty fee of \$8.49. It was noted that the original CPI calculation performed in February 2020 did not indicate any review procedures were performed, however the corrected one was signed by both the City's Attorney as well as the City's Finance Director.

**Suggestion:** The City should continue the practice of requiring a second review of the calculation prior to implementation of the rate changes.

**With Respect to Creek-2's Records**

1. We will update our understanding of the policies, procedures, and methodologies used by Creek-2 to create, maintain, bill, and terminate Shared Utility Customers. Such understanding shall be documented by the Auditor in writing.

Shared Utility Customers receive water service from Creek-2 and wastewater sewer service from Glenpool. Because there is no separate mechanism for measuring wastewater usage without metering potable water, Glenpool has provided Creek-2 with its rate structure for calculating sewer service based on water usage. This is billed to the Shared Utility Customers by Creek-2 and remitted to the City on a monthly basis, whether or not billing is paid to Creek-2. During the Audit Period, Creek-2 billed seventeen shared utility customers, eleven of these customers are located on the 14000 block of South Elwood. All of the Shared Utility Customers are located in the released area. Creek-2 is expecting more Shared Utility Customers from South 26th West Avenue once the Glenpool sewer line is complete.

Historically, the establishment of a Shared Utility Customer has been a rare occurrence. These customers all live in the Glenpool city limits, are Creek-2 water customers and have converted from septic or anaerobic systems to Glenpool sewer. As the City expands its sewer services, the number of Shared Utility Customers will likewise increase. It is anticipated that a proposed development near the 14600 block of South Elwood to create as many as 230 new shared utility customers.

We reviewed the billing and collection records for all seventeen active Shared Utility Customers. All Shared Utility Customers were billed a base charge of \$14.00 which includes the first 1,000 gallons, and an additional \$2.75 for each additional 1,000 gallons of water usage. The rates were confirmed by the City of Glenpool and were unchanged from the prior audit period. The Shared Utility Customers are noted in the Creek-2 utility billing system as "Secondary Status G" and service type "SwrGP". Creek-2 remits the total billed for all sewer charges to Glenpool by the 20th of the month, whether or not such billing has been collected by Creek-2.

**Findings:** Procedures were documented in writing as above.

2. We will obtain and compare records maintained by Glenpool pertaining to wastewater taps made or maintained at addresses served by Creek-2's domestic water and compare such records to Creek-2's billing records for Shared Utility Customers.

Glenpool provided a list of 64 customers with sewer connections established during the audit period, of which 29 did not have current Glenpool water service. All 29 properties were located in the released area and were on the Glenpool permit list for the current audit period. The notices provided by Glenpool were reviewed and all 29 customers had elected water service from Glenpool. 28 of the 29 tap permits showed a status of "open" and one showed a status of "closed". Glenpool reported that address had just begun water service as of July 20, 2020.

**Findings:** We noted nine customers at an office complex located at the 1500 block of Elwood that were new Creek-2 water taps and had sewer service from Glenpool but no remittance for sewer service to Glenpool. Creek reported that these properties did not begin receiving water service until July 2020.

3. We will examine Creek-2's records (including but not limited to raw computer billing data, customer reports, software billing programs) regarding water consumption by Shared Utility Customers and calculate the amounts due Glenpool for wastewater collection services for those customers. The Auditor shall compare the calculation above to the actual amounts paid to Glenpool for the Audit Period and reconcile any differences noted.

We reviewed the billing and collection records for all seventeen active Shared Utility Customers. The rates billed were consistent with the rate schedule provided by Glenpool. Creek-2 remits the total billed for all sewer charges to Glenpool by the 20th of each month. Glenpool confirmed receipt of all the payments.

**Finding:** The report related to the Creek-2 billing period ended February 19, 2020 (normally sent in March) was never sent to Glenpool. However, the check for the Creek-2 billing period ended March 20, 2020 and received by Glenpool April 21, 2020 included the amount due from the billing period ended February 19, 2020. Overall, the remittances by Creek-2 to Glenpool were \$28.56 less than the amount calculated by the system. The Creek-2 bookkeeper reported that this was due to an error in setting up the billing code for a customer. In addition, there were amounts paid to Glenpool in the amounts of \$28.50, \$29.82 and \$38.85 for the billing periods ending March 20, 2020, May 19, 2020 and June 19, 2020, respectively, for the same customer in error (Tap 5245, 8072 W 133RD ST S).

Creek-2 is also required to send notices to Glenpool when a new water tap is established in the Glenpool Territory. In our review of the notices sent to Glenpool, we could not find notices for two of the taps within the Glenpool Territory that were shown in the Creek tap log in 2020. We also noted that none of the notices showed an indication for sewer service.

**Suggestion:** Creek-2 should indicate whether or not a location is expected to have sewer service on each new tap notice in the Glenpool territory. A procedure should be implemented to identify each new tap in the Glenpool Territory and assure that a notice is provided to Glenpool. The amount of \$96.67 should be deducted from the next remittance to Glenpool for the payments identified above that were remitted as described above.

#### **Procedures Applicable to Creek-2 and Glenpool**

1. We will apply the following agreed-upon procedures, as specified in the Agreement provided that we may implement the Audit Sampling standards set forth in AU Section 350, Audit Sampling, implementing Statements on Auditing Standards No. 39, 43, 45 and 111, promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants, as such AU 350 may be amended or superseded.

**Finding:** Sampling Standards as set forth in AICPA AU Section 350, Audit Sampling were followed as indicated in the descriptions of procedures performed above.

2. We will perform any other procedures we deem reasonable and necessary to ensure that the purpose and intent of the Agreement has been met by both Creek-2 and Glenpool.

We obtained a customer listing from the City of Glenpool's Utility Billing Department and cross-checked the service addresses with a listing that included the addresses of the Glenpool Baseline Customer Count and the relevant building permit lists obtained in the audit procedures for the period ended June 30 2016, and years ended June 30, 2017, 2018, 2019, and 2020. This list has been updated to include any previously omitted addresses and will be maintained and built upon in future.

**Finding:** Based on the agreed-upon procedures performed, we find that the purpose and intent of the Agreement has been substantially met by both Creek-2 and Glenpool for the Audit Period.

3. The above agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants ("AICPA") and the Government Accountability Office ("GAO").

**Finding:** The procedures described above were conducted in accordance with attestation standards established by the AICPA and GAO.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying review of transactions. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties

*Elfrink and Associates, PLLC*

Elfrink and Associates, PLLC  
October 22, 2020