



**NOTICE  
GLENPOOL INDUSTRIAL AUTHORITY  
REGULAR MEETING**

A Regular Session of the Glenpool Industrial Authority will be held at 6:00 p.m. immediately following the Glenpool Utility Service Authority meeting on June 2, 2025, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

**NOTE:** The Glenpool Industrial Authority will be assembled for the meeting at the City Council Chambers, 12205 S. Yukon Ave, Glenpool, Oklahoma. Members of the public are invited to attend the in-person meeting, or join a live broadcast at this link:

Join Zoom Meeting

<https://us02web.zoom.us/j/89753555435?pwd=QzdFVjA1b0lKa1lSUFIKbUNrUUxtdz09>

Meeting ID: 897 5355 5435

Passcode: 974088

One tap mobile

+13462487799, US (Houston)

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

- Speakers attending in **PERSON** are required to complete the Request to Speak form located on the agenda table and return to the City Clerk **PRIOR TO THE CALL TO ORDER.**
- Speakers attending via **ZOOM** are required to complete the Request to Speak form located on our website: <https://glenpoolonline.civicweb.net/document/19057/Request%20to%20Speak%20Form.pdf> and email it to the City Clerk: [lasmith@cityofglenpool.com](mailto:lasmith@cityofglenpool.com) **PRIOR TO 6:00 PM, JUNE 2, 2025.**

**AGENDA**

Page

- A) **Call to Order - Joyce G. Calvert, Chair**
- B) **Roll Call, Declaration of Quorum – Lesli Smith, Secretary; Joyce G. Calvert, Chair**
- C) **Trustee Comments**
- D) **Public Comments**
- E) **Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GIA Board to be routine and will be enacted by one motion. Any Trustee may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)**

- 1) To approve the minutes from the May 5, 2025, meeting. 3 - 4  
[GIA - 05 May 2025 - Minutes - Pdf](#)
  
- 2) To approve the Engagement Letter from Crawford & Associates, P.C. to perform monthly financial accounting services, as needed, for Fiscal Year 2025-2026. 5 - 8  
[FY 2025-2026 Monthly Acct Service Engagement Letter Staff Report 06-02-25](#)  
[FY 2025-2026 Monthly Acct Service Engagement Letter](#)
  
- 3) To approve the Engagement Letter from Crawford & Associates, P.C. to prepare the financial statements for fiscal year ending June 30, 2025. 9 - 14  
[FY 2024-2025 Financial Statement Engagement Letter Staff Report 06-02-25](#)  
[FY 2025-2026 Financial Statement Engagement Letter](#)
  
- F) **Consideration and appropriate action relating to items removed from the Consent Agenda**
  
- G) **Scheduled Business**
  - 1) Discussion and possible action to ratify, or refuse to ratify, action taken by the Glenpool City Council to adopt Resolution No. 2025009, as it pertains to the Fiscal Year 2025-2026 Annual Budget of the Glenpool Industrial Authority. (Josh Brannon, Finance Director) 15 - 16  
[Resolution No.2025009 CITY](#)  
[Exhibit A - FY 2025-2026 Proposed Budget Summary](#)

H) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on May 30 at 11:30 am.

Signed: Lesli Smith

Secretary



**MINUTES**  
**GIA Meeting**  
**Monday, May 5, 2025 Council Chambers 6:00 PM**

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

**TRUSTEES ABSENT:**

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

**STAFF ABSENT:**

- A) **Call to Order - Joyce G. Calvert, Chair**  
Chair Calvert called the meeting to order at 7:02 p.m.
- B) **Roll Call, Declaration of Quorum – Lesli Smith, Secretary; Joyce G. Calvert, Chair**  
Lesli Smith called the roll; Chair Calvert declared a quorum present. Eric Wade Attorney, of Rosenstein, Fist & Ringold, were also in attendance.
- C) **Trustee Comments**  
There were no trustee comments.
- D) **Public Comments**  
There were no public comments.
- E) **Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GIA Board to be routine and will be enacted by one motion. Any Trustee may, however, remove an item from the Consent Agenda by request. A motion to adopt the consent Agenda is non-debatable.)**
  - 1) To approve the minutes from the April 21, 2025, special meeting.

- 2) To approve of the FY 24-25 Budget Amendment GIA-04, increasing GIA revenues and associated expenditures to account for additional ad valorem tax and sales tax within the Brookover Corner TIF District.

Moved by Joyce Calvert, seconded by Tim Fox

*To approve the consent agenda.*

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

CARRIED.

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

No items removed from the consent agenda.

**G) Scheduled Business**

There was no scheduled business.

**H) Adjournment**

The meeting was adjourned at 7:03 p.m.



To: Honorable Mayor and City Council / Chair and Trustees

From: Joshua M. Brannon, Finance Director

Date: June 2, 2025

Re: Accounting Services

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**Background:**

Crawford & Associates, P.C. has provided excellent accounting services in recent years and staff recommends continuing its services into FY 2025-2026. With the City Finance Department now fully staffed, the scope of services provided by Crawford & Associates, P.C. has been reduced, and the associated cost has likewise been reduced from \$5,000 per month to less than \$2,500 per month.

Attached is the Engagement Letter for the purpose of providing accounting services on a monthly basis at an approximated amount of \$2,500 per month based on activity.

**Staff Recommendation:**

Staff recommends Council approval to engage Crawford & Associates, P.C. for monthly accounting services, at an estimated cost of \$2,500 per month.

**Attachments:**

Crawford & Associates, P.C. Engagement Letter



April 29, 2025

Mr. Josh Brannon, Finance Director  
City of Glenpool  
12205 S. Yukon Ave.  
Glenpool, OK 74033

Dear Mr. Brannon:

Crawford & Associates, P.C. is pleased that the City of Glenpool (the City) continues to express its confidence in our firm and our state and local government expertise. We look forward to a continued successful relationship as an integral financial management resource to the City of Glenpool management and governing body.

We are prepared to provide a full range of accounting and consulting services to the City of Glenpool contingent upon approval of your management and/or governing body. The purpose of this engagement letter is to identify the scope of available services from Crawford & Associates, the specific initial services requested at this time, and to confirm the terms, objectives, and limitations of our engagement services.

**Scope of Services**

The scope of professional services that are available and can be provided to the City of Glenpool are outlined below under the heading *Scope of Available Services*. While this listing includes a range of services available from Crawford & Associates, the specific initial services requested to be provided at the current time are separately identified under the heading *Initial Services Requested*. Any additional services that are available from Crawford & Associates beyond these initially requested services can be provided upon subsequent specific request and agreement.

**Scope of Available Services**

- Preparation of Annual Financial Statements
- General Accounting and Advisory Assistance
- Budget Preparation and Amendment Assistance
- Capital Asset Records and Accounting Assistance
- Information Technology System Assistance
- Internal Control Policies and Procedures Assistance
- Labor Relations Consulting
- Laws and Regulations Compliance Assistance
- Investigation of Allegations or Concerns
- Tax and Other Regulatory Report Assistance

**Initial Services Requested**

General Accounting, Balancing and Advisory Services for internal accounting records, month-to-month, as requested by City Management

**Requested and Available Services**

In conjunction with the requested and available services as identified in the Scope of Services section of this letter, Crawford & Associates will be responsible for providing such services upon request in accordance with the applicable professional standards of the AICPA. It is anticipated that all of these services will be performed in accordance with the standards applicable to consulting services as prescribed by the AICPA.

Crawford & Associates, is not obligated to, but will report or otherwise communicate to management any recommendations it determines necessary, resulting from the professional services provided.

Management and the governing body will be responsible for establishing the scope of our other professional services to be provided and for providing the necessary resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the services to be performed, providing sufficient appropriation for the estimated cost of these services, providing overall direction and oversight for each service, and reviewing and accepting the results of the work.

**Access to Working Papers and Reports**

Any working papers prepared by Crawford & Associates in connection with performing the compilation and other professional services are the property of Crawford & Associates. Upon request, copies of any or all working papers and reports that we consider to be nonproprietary will be provided to management. Management may make such copies available to its external auditors and to certain regulators in the exercise of their statutory oversight responsibilities. Such copies may not be made available to any other third party without the prior written consent from Crawford & Associates.

**Fees and Costs**

Fees and out-of-pocket expenses for this engagement will be billed as the work progresses and payable upon receipt of our invoices. Out-of-pocket expenses include such costs incurred by Crawford & Associates in providing the services including travel, lodging, telecommunications, printing, document reproduction, and the like. Our fees for these services will be billed at our standard hourly rates, as follows, for the individual performing such services based on the actual number of hours of work, including travel time, performed by that individual.

Standard Hourly Rates:

- Firm President \$275
- Shareholders \$190
- Senior Managers \$170
- Managers \$150
- Senior Professional Staff \$130
- Professional Staff \$90
- Clerical Staff \$60

Because Crawford & Associates has no direct control over the type and amount of services requested by the management or the governing body during the term of this engagement, nor does Crawford & Associates have direct control over the quality of your accounting system or records, potential turnover of your staff, or your staffing levels, resources, or capabilities, it is impractical for us to provide an accurate amount of hours that will be required for the services requested or a not-to-exceed limit on fees and expenses charged. We will rely on you to provide us with a copy of approved purchase orders, containing

estimated fees and expenses, monitor the cumulative fees and expenses charged, and notify us if and when the cumulative amount approaches the total appropriated level estimated. You also agree to provide sufficient appropriation for all services requested prior to the services being performed. For purposes of purchase order preparation, we estimate the fees for the services anticipated at this time, as defined in the Scope of Services section of this letter, will approximate \$2,500 per month.

The term of this engagement is for services to be provided monthly, beginning July 1, 2025 and continuing monthly through June 30, 2026, unless City Management decides at their discretion to cease the monthly assistance with a one week notice prior to the first day of the subsequent month. Otherwise, the monthly contract will renew on the first of each month, up through the month of June 2025. Crawford & Associates may perform additional services upon receipt of a formal request from management or the governing body with terms and conditions that are acceptable to both parties.

The agreements and undertakings contained in this engagement letter, shall survive the completion or termination of this engagement.

**Acceptance**

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate copy of this engagement letter is provided for your records. We look forward to continuing our professional relationship with the City of Glenpool.

Respectfully submitted and agreed to by,



Frank Crawford  
Crawford and Associates, P.C.

**Accepted and agreed to for the City of Glenpool:**

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



To: Honorable Mayor and City Council / Chair and Trustees

From: Joshua M. Brannon, Finance Director

Date: June 2, 2025

Re: Preparation of Annual Financial Statements for FYE June 30, 2025

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**Background:**

The City requested a proposal from Crawford & Associates, P.C. to prepare the financial statements for the fiscal year ending June 30, 2025.

Attached is the Engagement Letter for the preparation of the annual financial statements and scope of work. The estimated cost to complete the financial statements is \$37,000.

**Staff Recommendation:**

Staff recommends Council approval to engage Crawford & Associates, P.C. for the preparation of financial statements for the fiscal year ending June 30, 2025, at an estimated cost of \$37,000.

**Attachments:**

Crawford & Associates, P.C. Engagement Letter



April 29, 2025

Mr. Josh Brannon, Finance Director  
City of Glenpool  
12205 S. Yukon Ave.  
Glenpool, OK 74033

Dear Mr. Brannon:

Crawford & Associates, P.C. is pleased that the City of Glenpool (the City) continues to express its confidence in our firm and our state and local government expertise. We look forward to a successful relationship as an integral financial management resource to the City of Glenpool management and governing body.

We are prepared to provide a full range of accounting and consulting services to the City of Glenpool contingent upon approval of your management and/or governing body. The purpose of this engagement letter is to identify the scope of available services from Crawford & Associates, the specific initial services requested at this time, and to confirm the terms, objectives, and limitations of our engagement services.

**Scope of Services**

The scope of professional services that are available and can be provided to the City of Glenpool are outlined below under the heading *Scope of Available Services*. While this listing includes a range of services available from Crawford & Associates, the specific initial services requested to be provided at the current time are separately identified under the heading *Initial Services Requested*. Any additional services that are available from Crawford & Associates beyond these initially requested services can be provided upon subsequent specific request and agreement.

**Scope of Available Services**

- Preparation of Annual Financial Statements
- General Accounting and Advisory Assistance
- Budget Preparation and Amendment Assistance
- Capital Asset Records and Accounting Assistance
- Information Technology System Assistance
- Internal Control Policies and Procedures Assistance
- Labor Relations Consulting
- Laws and Regulations Compliance Assistance
- Investigation of Allegations or Concerns
- Tax and Other Regulatory Report Assistance

**Initial Services Requested**

- Preparation of Annual Financial Statements for the fiscal year ended June 30, 2025

**Services Related to the Preparation of Annual Financial Statements**

You have requested that we prepare the annual financial statements of the financial reporting entity of the City of Glenpool, Oklahoma as of and for the year ended June 30, 2025. Such financial statements will include:

- a. Basic Financial Statements, including notes to the financial statements
- b. Required Supplementary Information
- c. Supplementary Information (to the extent management elects to include)
- d. Other Information (to the extent management elects to include)

*Crawford & Associates' Responsibilities*

The objective of our engagement is to prepare the annual financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

*Management Responsibilities*

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARSS:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
- b. The prevention and detection of fraud
- c. To ensure that the entity complies with the laws and regulations applicable to its activities
- d. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements

e. To provide us with:

- i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
- ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
- iii. Unrestricted access to persons within the City of Glenpool, Oklahoma, of whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

#### **Other Requested and Available Services**

In conjunction with the other requested and available services (other than the preparation of the annual financial statements) as identified in the Scope of Services section of this letter, Crawford & Associates will be responsible for providing such services upon request in accordance with the applicable professional standards of the AICPA. It is anticipated that most if not all of these other services will be performed in accordance with the standards applicable to consulting services as prescribed by the AICPA.

Crawford & Associates, is not obligated to, but will report or otherwise communicate to management any recommendations, it determines necessary, resulting from the professional services provided.

Management and the governing body will be responsible for establishing the scope of our other professional services to be provided and for providing the necessary resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the services to be performed, providing sufficient appropriation for the estimated cost of these services, providing overall direction and oversight for each service, and reviewing and accepting the results of the work.

#### **Access to Working Papers and Reports**

Any working papers prepared by Crawford & Associates in connection with performing the compilation and other professional services are the property of Crawford & Associates. Upon request, copies of any or all working papers and reports that we consider to be nonproprietary will be provided to management. Management may make such copies available to its external auditors and to certain regulators in the exercise of their statutory oversight responsibilities. Such copies may not be made available to any other third party without the prior written consent from Crawford & Associates.

#### **Fees and Costs**

Fees and out-of-pocket expenses for this engagement will be billed as the work progresses and payable upon receipt of our invoices. Out-of-pocket expenses include such costs incurred by Crawford & Associates in providing the services including travel, lodging, telecommunications, printing, document reproduction, and the like. Our fees for these services will be billed at our standard hourly rates, as follows, for the individual performing such services based on the actual number of hours of work, including travel time, performed by that individual.

Standard Hourly Rates:

- Firm President \$275
- Shareholders \$190
- Senior Managers \$170
- Managers \$150
- Senior Professional Staff \$130
- Professional Staff \$90
- Clerical Staff \$60

Because Crawford & Associates has no direct control over the type and amount of services requested by the management or the governing body during the term of this engagement, nor does Crawford & Associates have direct control over the quality of your accounting system or records, potential turnover of your staff, or your staffing levels, resources, or capabilities, it is impractical for us to provide an accurate amount of hours that will be required for the services requested or a not-to-exceed limit on fees and expenses charged. We will rely on you to provide us with a copy of approved purchase orders, containing estimated fees and expenses, monitor the cumulative fees and expenses charged, and notify us if and when the cumulative amount approaches the total appropriated level estimated. You also agree to provide sufficient appropriation for all services requested prior to the services being performed. For purposes of purchase order preparation, we estimate the fees for the services anticipated at this time, as defined in the Scope of Services section of this letter, will approximate \$37,000, unless the City requests additional services outside the scope of this agreement, or substantial changes are made to the City's reporting entity or annual activity, or turnover of key staff at the City occurs, at which we will approach management and possibly the governing body at that time about possible adjustments to our fee range. In the event we complete FY 2025 prior to the end of FY 2026, we may begin interim preparations in the spring of 2026 to facilitate a more timely issuance of FY 2026's financial statements.

The term of this engagement is a period from July 1, 2025 through the June 30, 2026. Crawford & Associates may perform additional services upon receipt of a formal request from management or the governing body with terms and conditions that are acceptable to both parties.

The agreements and undertakings contained in this engagement letter, shall survive the completion or termination of this engagement.

**Acceptance**

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate copy of this engagement letter is provided for your records. We look forward to continuing our professional relationship with the City of Glenpool.

Respectfully submitted and agreed to by,



Frank Crawford  
Crawford and Associates, P.C.

**Accepted and agreed to for the City of Glenpool:**

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**RESOLUTION NO. 2025009**

**A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF GLENPOOL TO COMPLY  
WITH AND OPERATE IN ACCORDANCE WITH THE MUNICIPAL BUDGET ACT AND  
APPROVE THE FISCAL YEAR 2025-2026 ANNUAL BUDGET.**

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

**WHEREAS**, the Glenpool City Council has met all requirements for publications and public input on the Fiscal Year 2025-2026 budget, and

**WHEREAS**, the Council members of the City of Glenpool have reviewed the proposed budget and are aware of the operations and projects planned for Fiscal Year 2025-2026;

**NOW THEREFORE, BE IT RESOLVED** by the Council of the City of Glenpool that:

- A. The budget for Fiscal Year 2025-2026 be approved for the funds and amounts as listed in Exhibit A.
- B. The Finance Director or City Manager may make transfers between departments and accounts within a fund. Additional appropriations and transfers between funds must be approved by the City Council prior to implementation.
- C. The Finance Director, with the approval of the City Manager, shall be directed to invest and reinvest available funds on a continuing basis during the fiscal year ending June 30, 2026.

PASSED AND APPROVED this 2nd day of June 2025.

\_\_\_\_\_  
Joyce G. Calvert, Mayor

Attest:

\_\_\_\_\_  
Lesli Smith, Clerk

**EXHIBIT A**

**CITY OF GLENPOOL  
FY 2025-2026 PROPOSED BUDGET**

<b>OPERATING FUND BUDGET</b>			
	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers In (Out)</u>
General Fund	15,086,866		(3,005,260)
General Government		1,899,613	
Animal Control		171,638	
Police		2,974,065	
Dispatch		698,617	
Fire		2,878,308	
Emergency Management		92,300	
Development Services		564,229	
Engineering		322,504	
General Administration		757,846	
Streets & Parks		1,722,486	
Capital Improvement Fund	220,438	132,743	102,341
ARPA Fund	31,717,211	31,703,164	-
Park & Rec Fund	26,855	720	-
Hotel/Motel Fund	281,473	2,150	(279,323)
Streets & Infrastructure Fund	1,201,701		-
Capital Expenditures		-	
Water and Sewer		95,215	
Streets and Infrastructure		1,100,000	
General Administration		6,486	
Public Safety Capital Fund	1,228,191		-
Police		366,944	
Fire		134,500	
Public Safety Personnel Fund	1,993,745		-
Police		777,752	
Fire		1,215,993	
Glenpool Utility Services Authority:	6,641,180		2,678,919
Water Distribution		4,113,109	
Utility Billing		469,959	
Sewer Operations		587,060	
Refuse		930,500	
Stormwater		174,000	
Glenpool Industrial Development Authority:	718,952		503,323
Conference Center		448,086	
Tax Increment Financing		491,000	
Economic Development		223,029	
Property Management		50,400	
Debt Service		3,774,618	
<b>Total Operating Fund Budget</b>	<b>\$ 59,116,612</b>	<b>\$ 58,879,034</b>	<b>\$ -</b>