NOTICE
GLENPOOL INDUSTRIAL AUTHORITY
REGULAR MEETING

A Regular Session of the Glenpool Industrial Authority will be held at 6:00 p.m. June 3, 2024, immediately following the Glenpool Utility Service Authority meeting, 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=QzdFVjA1b0lKa1lSUFlKbUNrUUxtdz09
Meeting ID: 897 5355 5435
Passcode: 974088
One tap mobile
+13462487799, US (Houston)
+14086380968, US (San Jose)
Dial by your location
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
Meeting ID: 897 5355 5435
Passcode: 974088
Find your local number: https://us02web.zoom.us/u/kdrY6w7ABX

The 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 **PRIOR TO 6:00 PM JUNE 3, 2024.**

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) Approval of Minutes from May 6, 2024, meeting. 4 - 39

GIA - 06 May 2024 - Minutes - Pdf

2) Approval of the Budget Amendment GIA-05 for FY23-24, increasing the Glenpool Industrial Authority Fund revenue account 30-5-01-5362 (Insurance Reimbursements) by $7,525.82, and increasing expenditure account 30-6-01-6273 (Maintenance & Repairs) by $7,525.82, to appropriate the use of insurance reimbursements received to repair a damaged light pole and sign. 40 - 42

FY24 Budget Amendment GIA-05_GIA_Staff Report 06-03-24
FY24 Budget Amendment GIA-05

3) Approval of the Budget Amendment GIA-06 for FY23-24, increasing the Glenpool Industrial Authority Fund revenue account 30-5-01-5207 (Conference Center Fees) by $15,000.00, and increasing expenditure account 30-6-01-6202 (Maintenance & Operations) by $15,000.00, to appropriate additional funds for Conference Center supplies and equipment. 43 - 44

FY24 Budget Amendment GIA-06_GIA_Staff Report 06-03-24
FY24 Budget Amendment GIA-06

4) Approval of the FY24-25 Property, General Liability and Workers' Compensation insurance renewals from Oklahoma Municipal Assurance Group. 45 - 48

FY25 OMAG Insurance Renewals Staff Report 06-03-24
OMAG Renewal Invoices GENERAL LIAB WC

5) Approval of the FY2024-2025 Agreement between the City of Glenpool, the Glenpool Industrial Authority and the Glenpool Chamber of Commerce. 49 - 53

Staff Report - Chamber Agreement

6) Approval of the Engagement Letter from Crawford & Associates, P.C. to perform monthly financial accounting services, as needed, for Fiscal Year 2024-2025. 54 - 57

FY25 Monthly Acct Service CRAWFORD ASSOC Engagement Letter Staff Report 06-03-24
FY25 Monthly Acct Service CRAWFORD ASSOC. Engagement Letter

7) Approval of the Engagement Letter from Crawford & Associates, P.C. to prepare the financial statements for fiscal year ending June 30, 2024. 58 - 63

FY24 Financial Statement Engagement Letter Staff Report 06-03-24
FY24 Financial Stmt Engagement Letter

8) Approval of the Engagement Letter from Hinkle & Company, PC to conduct the fiscal year ending June 30, 2024, Annual Audit. 64 - 73

FY24 Audit Engagement Letter Staff Report 06-03-24
Audit 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. 2024008, as it pertains to the Fiscal Year 2024-2025 Annual Budget of the Glenpool Industrial Authority. (Josh Brannon, Finance Director)

H) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on May 31, 2024, at 12:53 pm.

Signed: Lesli Smith
Secretary

MINUTES
GIA Meeting
Monday, May 6, 2024 Council Chambers 6:00 PM

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

TRUSTEES ABSENT:

STAFF PRESENT: David Tillotson
Susan White

STAFF ABSENT: Lesli Smith

Page

A) Call to Order - Joyce G. Calvert, Chair
Chair Calvert called the meeting to order at 8:19 p.m.

B) Roll Call, Declaration of Quorum – Lesli Smith, Secretary; Joyce G. Calvert, Chair
Susan White called the roll, Chair Calvert declared a quorum present.
Scott Major Attorney, of Rosenstein, Fist & Ringold was also in attendance.

C) Trustee Comments
Trustee Lund recognized the Tulsa Community Bands recent event and performances at the Glenpool Conference Center.

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) Minutes from April 1,2024 meeting. 4 - 23
GIA - 01 Apr 2024 - Minutes - Pdf

2) Budget Amendment GIA-04 for FY23-24, increasing the GIA Fund revenue budget for Interest Income, and increasing the GIA Fund FY23-24 expenditure budget for Investment Expenses during FY23-24. 24 - 26

Moved by Jacqueline Triplett-Lund, seconded by Chris Brobst

To approve the consent agenda.

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

CARRIED.

[FY24 Budget Amendment GIA-04_GIA_Staff Report 05-06-24]
[FY24 Budget Amendment GIA-04]

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

No items removed from the consent agenda.

G) Scheduled Business

1) Discussion and possible action to approve, deny or amend the employee benefit plan renewal for Fiscal Year 2024-2025. 27 - 34
(David Tillotson)

Moved by Brandon Kearns, seconded by Tim Fox

To approve the employee benefit plan renewal for Fiscal Year 2024-2025.

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

CARRIED.

Staff Report - Benefits Renewal

2) Presentation of the proposed FY 2024-2025 Annual Budget. (Josh Brannon, Finance Director) 35 - 36

Mr. Brannon presented to the board the proposed FY 2024-2025 Annual Budget.

FY24-25 Proposed Budget Staff Report

FY24-25 Proposed Budget Summary

H) Adjournment

The meeting was adjourned at 8:21 p.m.

MINUTES
GIA Meeting
Monday, April 1, 2024 Council Chambers 6:00 PM
Continued to Monday April 15, 2024

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

TRUSTEES ABSENT:

STAFF PRESENT: David Tillotson
Susan White
Lesli Smith

STAFF ABSENT:

Page

A) Call to Order - Joyce G. Calvert, Chair

Chair Calvert called the meeting to order at 6:05 p.m. on April 1, 2024.

Chair Calvert requested a motion to continue the meeting until April 15, 2024 (SEE ITEM H BELOW)

The April 1, 2024, GUSA regular meeting was recessed at 6:05 p.m.

On April 15, 2024, Chair Calvert reconvened the April 1, 2024, continued meeting at 6:35 p.m. to conduct business on all remaining items.

B) Roll Call, Declaration of Quorum – Lesli Smith, Secretary; Joyce G. Calvert, Chair

Trustee Tim Fox was absent on April 1, 2024, but was in attendance at the continued meeting on April 15, 2024.

Scott Major, Attorney with Rosenstein, Fist & Ringold, and Melissa Westfall, and John David Wideman Attorneys with Hilborne & Weidman were also present at the continued meeting on April 15, 2024.

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) Minutes from March 4 ,2024 meeting. 5 - 6

GIA - 04 Mar 2024 - Minutes - Html

2) Budget Amendment GIA-03 for FY23-24, increasing the GIA Fund revenue account 30-5-00-5409 (Transfer from Fund Balance) by $16,965.00, and increasing the GIA Fund FY23-24 expenditure account 30-6-12-6202 (Operating Expenses) by $16,965.00 for maintenance, utilities, and insurance for real property acquired during FY23-24. 7 - 8

Staff Report 04-01-24FY24 Budget Amendment GIA

FY24 Budget Amendment GIA-03

3) Accept and file 2023 annual TIF reports for Increment District Number 1, South 75 Business Park and Increment District Number Two, Brookover Corner. 9 - 13

Moved by Jacqueline Triplett-Lund, seconded by Joyce Calvert

To approve the consent agenda.

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

CARRIED.

Staff Report - TIF Annual Report GIA

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

G) Scheduled Business

1) Discussion and possible action to approve, modify or deny Resolution No. 2024001, updating signatories of BankFirst accounts, tabled from March 4th meeting. 14 - 20

Moved by Brandon Kearns, seconded by Jacqueline Triplett-Lund

To approve, modify or deny Resolution No. 2024001, updating signatories of BankFirst accounts, tabled from March 4th meeting.

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

CARRIED.

Staff Report - Bank Account Signer
Resolution No.2024001 for GIA
Resolution No.2024002 updating signatories of Bancfirst accounts
GIA - 04 Mar 2024 - Minutes - Html

H) Adjournment

At 6:05 p.m. the April 1, 2024, meeting was not adjourned but continued to April 15, 2024.
Chair Calvert declared the meeting adjourned at 6:39 p.m. on April 15, 2024.

1) A motion to continue and reconvene this meeting to April 15, 2024, at 6 p.m. at Glenpool City Hall, City Council Chambers, 12205 S, Yukon Avenue, 3rd Floor, Glenpool, Oklahoma, at which time the Council will take up all items on the agenda.

Moved by Chris Brobst, seconded by Brandon Kearns

To continue and reconvene this meeting to April 15, 2024, at 6 p.m. at Glenpool City Hall, City Council Chambers, 12205 S, Yukon Avenue, 3rd Floor, Glenpool, Oklahoma, at which time the Council will take up all items on the agenda.

	For	Against	Abstained	Absent
Joyce Calvert	x			
Brandon Kearns	x			

Tim Fox				x
Chris Brobst	x			
Jacqueline Triplett-Lund	x			
	4	0	0	1

CARRIED.

City Of Glenpool Creating Opportunity

MINUTES
GIA Meeting
Monday, March 4, 2024 Council Chambers 6:00 PM

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

TRUSTEES ABSENT:

STAFF PRESENT: David Tillotson
Susan White
Jesse Hale
Joe Wuest
Joshua Brannon
Lesli Smith

STAFF ABSENT:

A) Call to Order - Joyce G. Calvert, Chair
Chair Calvert called the meeting to order at 6:48 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.
Scott Major Attorney, of Rosenstein, Fist & Ringold was also in attendance.

C) Trustee Comments
Councilor Fox advised that there was not a "Consideration and appropriate action relating to items removed from the Consent Agenda" section on the agenda.

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) Minutes from February 5,2024 meeting.
GIA - 05 Feb 2024 - Minutes - Html

2) Resolution No.2024001, updating signatories of Bancfirst accounts.

Moved by Tim Fox, seconded by Chris Brobst

To table all consent agenda items until next scheduled Glenpool Industrial Authority Meeting.

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

CARRIED.

Staff Report - Bank Account Signer
Resolution No.2024001, updating signatories of Bancfirst accounts.
Resolution No.2024002 updating signatories of Bancfirst accounts

F) Scheduled Business
No scheduled business.

G) Adjournment
Chair Calvert declared the meeting adjourned at 6:50 p.m.

City Of Glenpool Creating Opportunity

To: Honorable Chairman and Trustees, Glenpool Industrial Development Authority

From: Josh Brannon, Finance Director

Date: April 1, 2024

Re: FY23-24 GIA Budget Amendment GIA-03

Background:
The requested budget amendment is to cover maintenance, utilities, and insurance for real property acquired during FY23-24.

Staff Recommendation:
Staff recommends approval of Budget Amendments GIA-03, increasing revenue account 30-5-00-5409 (Transfer from Fund Balance) by $16,965.00, and increasing expenditure account 30-6-12-6202 (Operating Expenses) by $16,965.00.

Attachments:
Budget Amendment Form GIA-03.

City of Glenpool
Budget Amendment

Fiscal Year: 2023 - 2024
Amendment No: GIA-03
Date Requested: 4/1/2024

	Revenue:					Expense:				
	Fund	Account Number	Acct Name	Increase / (Decrease)	New Budget Amount	Fund	Account Number	Acct Name	Increase / (Decrease)	New Budget Amount
1	30	5-00-5409	Transfer from Fund Balance	$ 16,965	$ 129,548	30	6-12-6202	Operating Expenses	$ 16,965	$ 17,965
2										
3										
4										
5										
6										
8										
9										
10										
11										
12										
13										
14										
			Total	**$ 16,965.00**				**Total**	**$ 16,965.00**	

Notes:
Lines 1: Maintenance, utilities, and insurance for real property acquired during FY 2024

Approved by the Glenpool Industrial Development Authority

Chair **Date**

City Of Glenpool
Creating Opportunity

To: Chairman and Trustees

From: David Tillotson, City Manager

Date: March 26, 2024

Re: Annual TIF Reports

Background:

Title 62, Section 867 of the Local Development Act within the Oklahoma Statutes requires incentive districts to prepare an annual report on the revenues and expenses within the incentive district. These reports are required to be sent to each taxing authority affected by the incentive district. Additionally, the Act also requires a summary of the reports to be published in a local newspaper.

Attached are the annual reports for Increment District Number One, South 75 Business Park Increment District, and Increment District Number Two, Brookover Corner Increment District. These reports have been mailed to the taxing authorities and a notice was published in a local newspaper as required by law.

Staff Recommendation:

Staff Recommends the reports be accepted by the Board.

Attachments:

- South 75 Annual Report
- Brookover Corner Annual Report

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

GLENPOOL INDUSTRIAL AUTHORITY
12205 SOUTH YUKON AVE, GLENPOOL, OK 74033

INCREMENT DISTRICT NUMBER 1 OF THE CITY OF GLENPOOL
"75 BUSINESS PARK INCREMENT DISTRICT"
ANNUAL REPORT

Reporting Period: January - December 2023

Amount and Source of Revenue	Budget	Collected this Reporting Period	Collected to Date	Difference
1. Sales Tax (2/3 of $.03 General Fund tax increment)		$ 40,901	$ 159,624	
2. Ad Valorem (50% of increment)		$ 92,138	$ 420,384	
TOTAL REVENUE	**$ 5,250,000**	**$ 133,040**	**$ 580,009**	**$ 4,669,991**

Qualified Project Costs (QPC)	Budget	Expenses Submitted this Reporting Period	Expenses Submitted to Date	Balance
1. Infrastructure	$ 3,399,512	$ -	$ 3,186,959	$ 212,553
2. Highway improvements/adjustments	$ 660,075	$ -	$ 63,313	$ 596,762
3. Professional Fees	$ 600,000	$ -	$ 868,300	$ (268,300)
4. Landscaping	$ 140,320	$ -	$ -	$ 140,320
5. Legal Fees re: Establishment of TIF	$ 30,000	$ -	$ -	$ 30,000
6. Administrative Fees - Glenpool Industrial Authority	$ 100,000	$ -	$ 40,000	$ 60,000
7. Financing Costs/Interest Costs	$ 320,093	$ -	$ 1,001,428	$ (681,335)
TOTAL EXPENDITURES	**$ 5,250,000**	**$ -**	**$ 5,160,000**	**$ 90,000**

Reimbursement of QPC	Budget	Paid this Period	Paid to Date	Balance Remaining
1. Developer (Ford Development)	$ 5,120,000	$ 129,200	$ 440,384	$ 4,679,616
2. Glenpool Industrial Authority	$ 130,000	$ 10,000	$ 50,000	$ 80,000
TOTAL REIMBURSEMENTS PAID	**$ 5,250,000**	**$ 139,200**	**$ 490,384**	**$ 4,759,616**

Increment District Appraised Value			
2023	Estimated Full Market Valuation	$ 2,126,097	
2017	Base Valuation (Less)	$ 3,016	
2023	Increment Assessed Valuation	$ 2,123,081	
	Tax Rate Per 1000 Assessed	$ 117.02	
	Increment Assessed Valuation Multiplied by Rate	$ 248,442,939	
	Divided by 1000	1000	
	Total Increment Tax Produced	$ 248,443	
Total Apportioned Revenue to Taxing Jurisdictions (50%)			**$ 124,222**

	Millage Rate		
Glenpool ISD #13	117.07	$	90,914
Tulsa Technology Center Vo Tech #18	13.33	$	10,352
Tulsa County	11.36	$	8,822
Tulsa Community College	7.21	$	5,599
Glenpool EMSA	3.09	$	2,400
City/County Health	2.58	$	2,004
Tulsa City/County Library	5.32	$	4,131
Total Millage	159.96	$	124,222

Total Apportioned Revenue to Tax Increment Fund	**$**	**124,221**

As the City Manager of the Glenpool Industrial Authority, I'm providing the following report in connection with Section 867 of the Local Development Act.

City Manager

3/26/24
Date

GLENPOOL INDUSTRIAL AUTHORITY
12205 SOUTH YUKON AVE, GLENPOOL, OK 74033

INCREMENT DISTRICT NUMBER 2 OF THE CITY OF GLENPOOL
"BROOKOVER CORNER INCREMENT DISTRICT"
ANNUAL REPORT

Reporting Period: January - December 2022

Amount and Source of Revenue	Budget	Collected this Reporting Period	Collected to Date	Difference
1. Sales Tax (50% of $.03 General Fund tax increment)		$ 160,175	$ 424,335	
2. Ad Valorem (50% of increment)		$ 48,243	$ 155,054	
TOTAL REVENUE	**$ 3,250,000**	**$ 208,418**	**$ 579,388**	**$ 2,670,612**

Qualified Project Costs (QPC)	Budget	Expenses Submitted this Reporting Period	Expenses Submitted to Date	Balance
1. Engineering Cost Estimate	$ 1,847,160	$ -	$ 2,030,766	$ (183,606)
2. Permitting	$ 40,000	$ -	$ 8,069	$ 31,931
3. Shared Expenses of Broadway/Hwy 67	$ 250,000	$ -	$ 4,299	$ 245,701
4. Engineering/Surveying Fees	$ 250,000	$ -	$ 262,875	$ (12,875)
5. Landscaping/Signage	$ 150,000	$ -	$ 122,503	$ 27,497
6. Legal Fees re: Establishment of TIF	$ 40,000	$ -	$ 30,000	$ 10,000
7. Administrative Fees - Glenpool Industrial Authority	$ 100,000	$ 10,000	$ 50,000	$ 50,000
8. Financing Costs/Interest Costs	$ 572,840	$ -	$ 449,396	$ 123,444
TOTAL EXPENDITURES	**$ 3,250,000**	**$ 10,000**	**$ 2,957,908**	**$ 292,092**

Reimbursement of QPC	Budget	Paid this Period	Paid to Date	Balance Remaining
1. MOAB Development	$ 3,150,000	$ 223,897	$ 482,871	$ 2,667,129
2. Glenpool Industrial Authority	$ 100,000	$ 10,000	$ 50,000	$ 50,000
TOTAL REIMBURSEMENTS PAID	**$ 3,250,000**	**$ 233,897**	**$ 532,871**	**$ 2,717,129**

Increment District Appraised Value

2022	Estimated Full Market Valuation	$ 1,819,616
2018	Base Valuation (Less)	$ 291,500
2022	Increment Assessed Valuation	$ 1,528,116
	Tax Rate Per 1000 Assessed	117.02
	Increment Assessed Valuation Multiplied by Rate	$ 178,820,134
	Divided by 1000	1000
	Total Increment Tax Produced	$ 178,820

Total Apportioned Revenue to Taxing Jurisdictions (50%) **$ 89,410**

	Millage Rate		
Glenpool ISD #13	117.07	$	65,437
Tulsa Technology Center Vo Tech #18	13.33	$	7,451
Tulsa County	11.36	$	6,350
Tulsa Community College	7.21	$	4,030
Glenpool EMSA	3.09	$	1,727
City/County Health	2.58	$	1,442
Tulsa City/County Library	5.32	$	2,974
Total Millage	159.96	$	89,410

Total Apportioned Revenue to Tax Increment Fund	**$**	**89,410**

As the City Manager of the Glenpool Industrial Authority, I'm providing the following report in connection with Section 867 of the Local Development Act.

City Manager

3/26/24
Date

City Of Glenpool
Creating Opportunity

To: HONORABLE MAYOR AND CITY COUNCIL

From: Susan White, Assistant City Manager

Date: March 4, 2024

Subject: Approval of BancFirst account signatories

Background:

The attached resolutions are required by BancFirst to update account signatories, adding Joshua Brannon to the City of Glenpool, GUSA, and GIA accounts.

Staff Recommendation:

Staff recommends approval of the Resolution No.2024001.
Staff recommends approval of the Resolution No.2024002.

Attachments:

Resolution No. 2024001

Resolution No. 2024002

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

RESOLUTION 2024001

BancFirst. Corporate Authorization Resolution

State of Incorporation: OK	Account Number: ********
Date of Corporate Meeting: 2/19/2024	Corporate Name and Address:
Corporate Tax ID Number: **-***6935	CITY OF GLENPOOL 12205 S YUKON AVE GLENPOOL, OK 74033-6635
Business Telephone Number: 918-322-5409	
Trade name (if different than Corporate Name):	

I, the undersigned, Secretary, custodian of the books and records of the above named corporation (the "Corporation") do hereby certify to **BancFirst**, an Oklahoma State Bank ("**BancFirst**") as follows:

A. That I am the Secretary of the Corporation. That the Corporation is duly organized, validly existing, and in good standing under the laws of the state of incorporation as stated above, and doing business at the address shown above under the tradename identified above, if different than the corporate name.

B. That on the date shown above, the following resolutions were unanimously passed and adopted by the Corporation's Board of Directors at a meeting thereof, duly and legally called and participated in by a quorum of such Board:

RESOLVED that **BancFirst** is designated as a depository for the funds of this Corporation for the above referenced account with authority to accept at any time from whatever source and in whatever form, and if not endorsed to supply any missing endorsements thereto, and to pay or otherwise honor checks, drafts, bills, acceptances, and other instruments or orders for the payment, transfer, or withdrawal of money without inquiry, without regard to the application of the proceeds, and without regard to whether an overdraft results therefrom, all in accordance with the terms and provisions of the deposit agreement or contract as may from time to time be in force and effect.

RESOLVED FURTHER that all transactions, if any, with **BancFirst** with respect to deposits, withdrawals, rediscounts, and borrowings by or on behalf of this Corporation prior to the adoption of these resolutions are hereby expressly ratified, confirmed, and approved in all respects. Any and all prior resolutions adopted by the Board of Directors of this Corporation and certified to **BancFirst** as governing the operation of all accounts of this Corporation maintained at **BancFirst**, are in full force and effect, except as amended, modified and/or supplemented by these resolutions. To an extent these resolutions vary or are inconsistent with any prior resolutions for the above reference account, said prior resolutions are hereby declared to be null and void as of the date hereof.

RESOLVED FURTHER that this Corporation agrees and hereby authorized **BancFirst**, at any time and from time to time, to charge this Corporation for the above reference account for all checks, drafts, bills, acceptances, undertakings or other instruments or orders for the payment, transfer, or withdrawal of money, that are drawn on **BancFirst**, regardless of by whom or by what means the facsimile signature(s) may have been affixed so long as they reasonably resemble the facsimile signature specimens set forth below, or the facsimile specimens that this Corporation has on file with **BancFirst** from time to time, and contain the required number of signatures, if applicable, for renting, leasing, and maintaining a safe deposit box as provided below.

RESOLVED FURTHER that,

1. These resolutions shall be continuing and in full force and effect unless and until written notice of its rescission or modification has been received by **BancFirst's** Customer Service Officer at the location where the account is maintained and thereafter acknowledged and recorded by **BancFirst** on its books and records.

2. That the following authorized agents of this Corporation named below, are authorized to make any and all other contracts, agreements, stipulations, and orders which they may deem advisable for the effective exercise of the powers indicated below, from time to time with **BancFirst**, concerning funds deposited in **BancFirst**, monies borrowed from **BancFirst** or any other commercial transaction entered into between this Corporation and **BancFirst**.

3. That the following authorized agents of this Corporation named below are hereby authorized on behalf of this Corporation in connection to the above reference account to: (i) open and close said account; (ii) order any form, document, or check; (iii) change the corporate address specified above; (iv) draw and endorse checks, drafts, bills, notes, acceptances, understandings, and other instruments or orders for the payment, transfer or withdrawal of money payable to or belonging to this Corporation; (v) accept for this Corporation any and all checks, drafts, bills, notes, acceptances, understandings, and other instruments or orders for the payment of money drawn on the Corporation and receive for this Corporation any instruments, documents, securities, or other papers accompanying them; (vi) stop payment of any item drawn on the above referenced account, whether such item is signed by such person or by any other person authorized to sign, and that any stop payment order so given may be revoked only by the person so authorized in the deposit agreement or contract, then in force and effect between this Corporation and **BancFirst**; and (vii) establish preauthorized transactions.

BFAO005 (revised July 08)

RESOLVED FURTHER that any one person listed below is authorized to:

1) Open and close the above referenced account in the name of this Corporation.

2) Endorse checks, drafts, bills, and other orders for the payment of money and withdraw cash and funds on deposit with **BancFirst**, and make deposits to the above referenced account on behalf of the Corporation.

3) Stop payment of any check, draft, bill, or other order for payment of money on behalf of this Corporation.

4) Enter into one or more written lease agreement(s) for the purpose of renting, leasing, and maintaining a Safe Deposit Box at one or more locations at **BancFirst**. Number of authorized signatures required for this purpose: 1.

Name	Title	Signature or Facsimile Signature (if applicable)
JOSHUA BRANNON	AUTH SIGNER	X
LESLI ANN SMITH	AUTH SIGNER	X Lesli Smith
DAVID JAMES TILLOTSON	AUTH SIGNER	X
SARAH CAGE	AUTH SIGNER	X
SUSAN MAY WHITE	AUTH SIGNER	X

C. I further certify that: (i) none of the foregoing resolutions have been amended, modified, or rescinded, and each of such resolutions is in full force and effect on the date hereof; and (ii) there is no provision in the certificate of incorporation, corporate charter, or bylaws of this Corporation limiting the power of the Board of Directors to make the foregoing resolutions, and that the same are in conformity with the provisions of said certificate of incorporation, corporate charter and bylaws of this Corporation; (iii) the genuine signature set opposite the respective name of each of the persons named above is true and correct in all respects; and (iv) the above and foregoing resolutions contained herein are made a permanent part of the books and records of this Corporation.

IN WITNESS WHEREOF, I have hereto signed my name and caused the seal of this Corporation to be hereunto affixed effective this ______ day of ______________ , __________ .

(CORPORATE SEAL) ______________________________

The foregoing resolutions are hereby confirmed

Name: X Lesli Smith

Title: City Clerk / Secretary

Name: X

Title: City Manager ~~President~~

ACKNOWLEDGEMENT

STATE OF ____________________)
) SS:
COUNTY OF ____________________)

The foregoing instrument was acknowledged before me on this ________ day of ________________ , ____________ ,

by ________________________ , Secretary of ____________________________ , a corporation,

on behalf of said corporation.

My Commission Expires:

Notary Public

Commission Number: ____________________

____
(SEAL)

RESOLUTION 2024002

BancFirst. Corporate Authorization Resolution

State of Incorporation: OK	Account Number: ********
Date of Corporate Meeting: 2/20/2024 Corporate	Corporate Name and Address: CITY OF GLENPOOL 12205 S YUKON AVE GLENPOOL, OK 74033-6635
Tax ID Number: **-***0967	
Business Telephone Number: 918-322-5409	
Trade name (if different than Corporate Name):	

I, the undersigned, Secretary, custodian of the books and records of the above named corporation (the "Corporation") do hereby certify to **BancFirst**, an Oklahoma State Bank (**"BancFirst"**) as follows:

A. That I am the Secretary of the Corporation. That the Corporation is duly organized, validly existing, and in good standing under the laws of the state of incorporation as stated above, and doing business at the address shown above under the tradename identified above, if different than the corporate name.

B. That on the date shown above, the following resolutions were unanimously passed and adopted by the Corporation's Board of Directors at a meeting thereof, duly and legally called and participated in by a quorum of such Board:

RESOLVED that **BancFirst** is designated as a depository for the funds of this Corporation for the above referenced account with authority to accept at any time from whatever source and in whatever form, and if not endorsed to supply any missing endorsements thereto, and to pay or otherwise honor checks, drafts, bills, acceptances, and other instruments or orders for the payment, transfer, or withdrawal of money without inquiry, without regard to the application of the proceeds, and without regard to whether an overdraft results therefrom, all in accordance with the terms and provisions of the deposit agreement or contract as may from time to time be in force and effect.

RESOLVED FURTHER that all transactions, if any, with **BancFirst** with respect to deposits, withdrawals, rediscounts, and borrowings by or on behalf of this Corporation prior to the adoption of these resolutions are hereby expressly ratified, confirmed, and approved in all respects. Any and all prior resolutions adopted by the Board of Directors of this Corporation and certified to **BancFirst** as governing the operation of all accounts of this Corporation maintained at **BancFirst**, are in full force and effect, except as amended, modified and/or supplemented by these resolutions. To an extent these resolutions vary or are inconsistent with any prior resolutions for the above reference account, said prior resolutions are hereby declared to be null and void as of the date hereof.

RESOLVED FURTHER that this Corporation agrees and hereby authorized **BancFirst**, at any time and from time to time, to charge this Corporation for the above reference account for all checks, drafts, bills, acceptances, undertakings or other instruments or orders for the payment, transfer, or withdrawal of money, that are drawn on **BancFirst**, regardless of by whom or by what means the facsimile signature(s) may have been affixed so long as they reasonably resemble the facsimile signature specimens set forth below, or the facsimile specimens that this Corporation has on file with **BancFirst** from time to time, and contain the required number of signatures, if applicable, for renting, leasing, and maintaining a safe deposit box as provided below.

RESOLVED FURTHER that,

1. These resolutions shall be continuing and in full force and effect unless and until written notice of its rescission or modification has been received by **BancFirst's** Customer Service Officer at the location where the account is maintained and thereafter acknowledged and recorded by **BancFirst** on its books and records.

2. That the following authorized agents of this Corporation named below, are authorized to make any and all other contracts, agreements, stipulations, and orders which they may deem advisable for the effective exercise of the powers indicated below, from time to time with **BancFirst**, concerning funds deposited in **BancFirst**, monies borrowed from **BancFirst** or any other commercial transaction entered into between this Corporation and **BancFirst**.

3. That the following authorized agents of this Corporation named below are hereby authorized on behalf of this Corporation in connection to the above reference account to: (i) open and close said account; (ii) order any form, document, or check; (iii) change the corporate address specified above; (iv) draw and endorse checks, drafts, bills, notes, acceptances, understandings, and other instruments or orders for the payment, transfer or withdrawal of money payable to or belonging to this Corporation; (v) accept for this Corporation any and all checks, drafts, bills, notes, acceptances, understandings, and other instruments or orders for the payment of money drawn on the Corporation and receive for this Corporation any instruments, documents, securities, or other papers accompanying them; (vi) stop payment of any item drawn on the above referenced account, whether such item is signed by such person or by any other person authorized to sign, and that any stop payment order so given may be revoked only by the person so authorized in the deposit agreement or contract, then in force and effect between this Corporation and **BancFirst**; and (vii) establish preauthorized transactions.

BFAO005 (revised July 08)

RESOLVED FURTHER that any one person listed below is authorized to:

1) Open and close the above referenced account in the name of this Corporation.

2) Endorse checks, drafts, bills, and other orders for the payment of money and withdraw cash and funds on deposit with **BancFirst**, and make deposits to the above referenced account on behalf of the Corporation.

3) Stop payment of any check, draft, bill, or other order for payment of money on behalf of this Corporation.

4) Enter into one or more written lease agreement(s) for the purpose of renting, leasing, and maintaining a Safe Deposit Box at one or more locations at **BancFirst**. Number of authorized signatures required for this purpose: 1.

Name	Title	Signature or Facsimile Signature (if applicable)
JOSHUA BRANNON	AUTH SIGNER	X
LESLI ANN SMITH	AUTH SIGNER	X Lesli Smith
SARAH CAGE	AUTH SIGNER	X S. Cage
DAVID JAMES TILLOTSON	AUTH SIGNER	X
SUSAN MAY WHITE	AUTH SIGNER	X [signature]

C. I further certify that: (i) none of the foregoing resolutions have been amended, modified, or rescinded, and each of such resolutions is in full force and effect on the date hereof; and (ii) there is no provision in the certificate of incorporation, corporate charter, or bylaws of this Corporation limiting the power of the Board of Directors to make the foregoing resolutions, and that the same are in conformity with the provisions of said certificate of incorporation, corporate charter and bylaws of this Corporation; (iii) the genuine signature set opposite the respective name of each of the persons named above is true and correct in all respects; and (iv) the above and foregoing resolutions contained herein are made a permanent part of the books and records of this Corporation.

IN WITNESS WHEREOF, I have hereto signed my name and caused the seal of this Corporation to be hereunto affixed effective this 29th day of February, 2024.

(CORPORATE SEAL)

The foregoing resolutions are hereby confirmed

Name: X Lesli Smith

Title: City Clerk / Secretary

Name: X

Title: President

ACKNOWLEDGEMENT

STATE OF OKLAHOMA)

) SS:

COUNTY OF TULSA)

The foregoing instrument was acknowledged before me on this 29th day of February, 2024, by LESLI SMITH, Secretary of CITY OF GLENPOOL, a corporation, on behalf of said corporation.

My Commission Expires:

DEBORAH A. PENGELLY
Notary Public, State of Oklahoma
Commission # 11001306
My Commission Expires 02-14-2027

(SEAL)

Deborah A. Pengelly
Notary Public

Commission Number: 11001306

MINUTES
GIA Meeting
Monday, March 4, 2024 Council Chambers 6:00 PM

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

TRUSTEES ABSENT:

STAFF PRESENT: David Tillotson
Susan White
Jesse Hale
Joe Wuest
Joshua Brannon
Lesli Smith

STAFF ABSENT:

A) Call to Order - Joyce G. Calvert, Chair
Chair Calvert called the meeting to order at 6:48 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.
Scott Major Attorney, of Rosenstein, Fist & Ringold was also in attendance.

C) Trustee Comments
Councilor Fox advised that there was not a "Consideration and appropriate action relating to items removed from the Consent Agenda" section on the agenda.

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) Minutes from February 5,2024 meeting.
GIA - 05 Feb 2024 - Minutes - Html

2) Resolution No.2024001, updating signatories of Bancfirst accounts.

Moved by Tim Fox, seconded by Chris Brobst

To table all consent agenda items until next scheduled Glenpool Industrial Authority Meeting.

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

CARRIED.

Staff Report - Bank Account Signer
Resolution No.2024001, updating signatories of Bancfirst accounts.
Resolution No.2024002 updating signatories of Bancfirst accounts

F) Scheduled Business
No scheduled business.

G) Adjournment
Chair Calvert declared the meeting adjourned at 6:50 p.m.

City Of Glenpool
Creating Opportunity

To: Honorable Chair and Trustees, Glenpool Industrial Authority

From: Josh Brannon, Finance Director

Date: May 6, 2024

Re: FY23-24 GIA Budget Amendment GIA-04

Background:
The requested budget amendment is to appropriate a portion of interest income to account for investment expenses incurred in generating such income during FY23-24.

Staff Recommendation:
Staff recommends approval of Budget Amendments GIA-04, increasing revenue account 30-5-00-5301 (Interest Income) by $1,995.00, and increasing expenditure account 30-6-01-6283 (Investment Expenses) by $1,995.00.

Attachments:
Budget Amendment Form GIA-04.

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

Glenpool Industrial Authority
Budget Amendment

Fiscal Year: 2023 - 2024
Amendment No: GIA-04
Date Requested: 5/6/2024

	Revenue:						Expense:					
	Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget	Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget
1	30	5-00-5301	Interest Income	$ -	$ 1,995	$ 1,995	30	6-01-6283	Investment Expenses	$ -	$ 1,995	$ 1,995
2												
3												
4												
5												
6												
8												
9												
10												
11												
12												
13												
14												
			Total		**$ 1,995.00**				**Total**		**$ 1,995.00**	

Notes:
Lines 1: Appropriation of a portion of Interest Income to account for Investment Expenses incurred in generating such income

Approved by the Glenpool Industrial Authority

Chair ____________________

Date __________

City Of Glenpool
Creating Opportunity

To: Mayor and Council

From: David Tillotson, City Manager

Date: April 30, 2024

Re: Benefits Renewal for FY24-25

Background:

The City continues to utilize an Employee Benefits Committee whose purpose is threefold: 1) to annually review the City's benefits package and make recommendations to me regarding any changes they would like to see in the benefit offered; 2) annually review the benefit pricing packages presented by our brokers, Relation Insurance, and make recommendations on the plans being considered; and 3) to act as another level of communication with the larger employee body regarding the benefit options available and those being considered. After meeting with Relation Insurance, the Benefits Committee voted to recommend the comprehensive benefits package you see before you. I agree with their recommendation and believe it represents a good choice for our employees.

I want to commend the employees who served on this committee for the time, effort, and professionalism they exhibited during this process.

Staff Recommendation:

Staff recommends the following benefits:

- Health – Community Care, Renewal at 6% increase
- GAP – American Public Life, Renewal at 0% increase
- Teledoc – Employee Voluntary Plan, Renew with 0% increase
- Dental – Guardian J1 Choice, Renewal at 0% increase
- Vision – BEAM, Renewal at 9% increase
- Life – Standard Life, Renewal at 0% increase

Attachments:

- Relation Insurance Rate Sheets

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

Employee Benefits Marketing Analysis

City of Glenpool

Proposed effective date July 01, 2024

Relation™

relationinsurance.com

City of Glenpool

Medical Plan Analysis

July 1, 2024

		Current / Renewal		Revised Renewal	
Carrier		**CommunityCare**		**CommunityCare**	
Plan Name		IP8 CR17		IP8 CR17	
Benefits		In-Network	Out-of-Network	In-Network	Out-of-Network
Network		CCOK Select HMO		CCOK Select HMO	
Deductible			Emergency Only		Emergency Only
Individual		$5,000		$5,000	
Family		$10,000		$10,000	
Coinsurance		100%		100%	
Out-of-Pocket Maximum					
Individual		$6,250		$6,250	
Family		$12,500		$12,500	
Professional Services					
Office Visit					
PCP		$35		$35	
Specialist		$60		$60	
Lab & X-Ray		10%		10%	
Diagnostic Imaging		$750		$750	
Hospital Services					
Inpatient Hospital		$250/day, to max of $1,000 AD		$250/day, to max of $1,000 AD	
Outpatient Hospital		$200 AD		$200 AD	
Emergency Services					
Urgent Care		$50		$50	
Emergency Room		$150 AD		$150 AD	
Prescription Drugs					
Pharmacy Copays		$0 / $15 / $40 / $70 / $160		$0 / $15 / $40 / $70 / $160	
Mail-Order		2 X Retail		2 X Retail	
Additional Information					
Rates		**Current**	**Renewal**		
Employee Only	46	$479.60	$525.16	$508.38	
Employee + Spouse	12	$1,007.25	$1,102.94	$1,067.69	
Employee + Child(ren)	13	$863.86	$945.93	$915.69	
Family	28	$1,439.68	$1,576.45	$1,526.06	
Estimated Monthly Premium		**$85,689.82**	**$93,830.33**	**$90,831.41**	
Estimated Annual Premium		**$1,028,277.84**	**$1,125,963.96**	**$1,089,976.92**	
% Change from Current		**9.5%**		**6.0%**	
$ Change from Current		**$97,686**		**$61,699**	

Premier
A Relation Company

4/26/2024

For illustrative purposes only. See SBC for detailed plan information.

Composite rates are subject to change based on final enrollment.

(AD=After Deductible)

City of Glenpool

GAP Plan Analysis

July 1, 2024

		Current / Renewal
Carrier		**MedLink 6**
Plan Name		$5,000 GAP Plan
Inpatient Benefit		
Individual		$5,000
Family		$10,000
Outpatient Benefit		**Combined benefit $5,000/$10,000**
Individual		$4,500
Family		$9,000
Benefit Notes		$500 OP deductible
Additional Outpatient Riders		
Cancer Outpatient		Included
Independent Lab		Included
Durable Medical Equipment		Included
Rates <55		
Employee Only	32	$76.52
Employee + Spouse	11	$153.03
Employee + Child(ren)	12	$155.44
Family	28	$231.97
Rates 55+		
Employee Only	14	$114.77
Employee + Spouse	1	$229.54
Employee + Child(ren)	1	$193.70
Family	0	$308.47
Estimated Monthly Premium		**$14,522.43**
Estimated Annual Premium		**$174,269.16**

Premier
A Relation Company

4/26/2024

For Illustrative Purposes Only. See SBC for detailed plan information.

City of Glenpool

Telemedicine Proposal

July 1, 2024

		Current / Renewal	
Carrier		**Teladoc**	
Plan Name		Consults included Telemedicine	
Basic Information			
Plan Type		Voluntary or Employer Paid	
Eligibility		All Employees	
Copays		None - Consults included in PEPM Fee	
Additional Information			
Rate		**Current**	**Renewal**
Employee / Family	89	$8.95	$8.95
Estimated Monthly Premium		**$796.55**	**$796.55**
Estimated Annual Premium		**$9,558.60**	**$9,558.60**
% Change from Current		**0.0%**	
$ Change from Current		**$0.00**	

Premier
A Relation Company

City of Glenpool

Dental Plan Analysis

July 1, 2024

Current / Renewal

Carrier		**Guardian J1 Choice**			
Plan Name		Value Plan		Network Access Plan (NAP)	
Benefits		In-Network	Out-of-Network	In-Network	Out-of-Network
Network		DentalGuard Preferred		DentalGuard Preferred	
Annual Deductible		*Waived for Preventive*		*Waived for Preventive*	
Individual		$100		$100	
Family		$300		$300	
Annual Plan Maximum		**$5,000 plus Max Rollover**		**$5,000 plus Max Rollover**	
Coinsurance					
Diagnostic & Preventive		100%	100%	100%	100%
Basic Services		100%	100%	80%	80%
Major Services		60%	60%	50%	50%
Services					
Perio		Major		Major	
Endo		Major		Major	
Oral Surgery		Major		Major	
Implants		Major		Major	
Orthodontic Services					
Lifetime Maximum		N/A		N/A	
Coinsurance		N/A		N/A	
Age Limitation		N/A		N/A	
Reasonable & Customary		Negotiated	MAC	Negotiated	UCR 90th
Dependent Limiting Age		Age 26		Age 26	
Additional Information					
Rates		**Current**		**Renewal**	
Employee Only	66	$35.88		$35.88	
Employee + Spouse	7	$75.19		$75.19	
Employee + Child(ren)	10	$77.99		$77.99	
Family	12	$125.09		$125.09	
Estimated Monthly Premium		**$5,175.39**		**$5,175.39**	
Estimated Annual Premium		**$62,104.68**		**$62,104.68**	
% Change from Current		**0.0%**			
$ Change from Current		**$0.00**			

Premier
A Relation Company

4/26/2024

City of Glenpool

Vision Plan Analysis

July 1, 2024

Current / Renewal

Carrier Plan Name		BEAM Vision	
Benefits		In-Network	Out-of-Network
Network		VSP	
Rate Guarantee		Until July 2024	
Copay			
Exams		$10	
Materials		$25	
Frequency of Services			
Eye Exams		12 Months	
Lenses Benefit		12 Months	
Contact Lenses		12 Months	
Frames		24 Months	
Frames Allowance		$150 Retail Allowance + 20% off balance	
Contact Lens Allowance		$150 Allowance	
Additional Information			
Rates		**Current**	**Renewal**
Employee Only	52	$6.11	$6.66
Employee + Spouse	14	$12.23	$13.33
Employee + Child(ren)	6	$10.78	$11.75
Family	13	$16.90	$18.42
Estimated Monthly Premium		**$773.32**	**$842.90**
Estimated Annual Premium		**$9,279.84**	**$10,114.80**
% Change from Current		**9.00%**	
$ Change from Current		**$834.96**	

Premier
A Relation Company

City of Glenpool

Basic Life Plan Analysis

July 1, 2024

			Current / Renewal
Carrier			**The Standard**
Plan Name			$200,000 - $280,000 Basic Life
Basic Information			
Class / Eligibility			Class 1: City Managers Class 2: All other Members
Rate Guarantee Period			Until July 2024
Employee Coverage			
Benefit Amount			Class 1: $280,000 Class 2: $200,000
Guarantee Issue			All amounts are GI
Dependent Coverage			
Spouse Benefit Amount			$45,000
Child Benefit Amount			Birth to age 26: $15,000
Reduction Schedule			50% at age 70
Additional Information			
Rates	**Exposures**	**Volume**	**Current / Renewal**
Life Rate			$0.190
AD&D Rate			$0.035
Combined Rate per $1,000		$18,300,000	$0.225
Spouse Rate per Unit	59	$2,542,500	$0.17
Child Rate per Unit		$885,000	$0.20
Estimated Monthly Premium			**$4,564.07**
Estimated Annual Premium			**$54,768.81**

Premier
A Relation Company

City Of Glenpool
Creating Opportunity

May 6, 2024

Honorable Mayor and Members of the City Council,

The proposed budget for Fiscal Year 2024-2025 is submitted for your review and consideration. This budget has been prepared and is presented in accordance with the Oklahoma Municipal Budget Act and includes the required budgets for all funds under the control of the City of Glenpool and its trust authorities.

Over the last year we have continued to experience sales and use tax growth within the City, but at a lower rate of increase than in recent years. Year-to-date sales tax has increased 2.57% from the same period last year. Given the continued uncertainty in the national and regional economy, we have chosen to budget sales and use tax conservatively for the upcoming fiscal year. As such, the proposed sales tax budget is based on an increase of one percent over projected current year actuals. This growth in revenue, as well as our staff's ability to effectively manage costs across our major funds will allow us to add several positions in the budget. These new positions include: one Police Corporal, one Police Officer, two Firefighters, one Public Works Project Manager, one Streets and Parks Laborer, and one Human Resources Generalist.

This year's budget also includes step raises for the Police Department as required in the Collective Bargaining Agreement, raises for the Fire Department in anticipation of a new Collective Bargaining Agreement, and a 4% raise for non-union employees. Additionally, as in recent years, we are again budgeting for one-time capital needs in FY 2024-2025 from the projected growth in fund balance from the current fiscal year. Lastly, the proposed budget strategically aims to enhance infrastructure throughout the City by including $1,000,000 in stormwater projects, an increase in street repairs from $400,000 to $550,000, and the provision of matching funds for grants obtained for the addition of sidewalks.

Sincerely,

Josh Brannon
Finance Director

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

CITY OF GLENPOOL, OKLAHOMA
PROPOSED FY2024-2025 BUDGET

The following is a preliminary summary of the proposed budget for Fiscal Year 2024-2025.

OPERATING FUND BUDGET			
	Revenues	**Expenditures**	**Transfers In (Out)**
General Fund	14,300,163		(6,840,591)
General Government		1,785,427	
Animal Control		180,133	
Police		2,744,681	
Dispatch		714,848	
Fire		2,834,581	
Emergency Management		113,500	
Development Services		587,743	
Engineering		360,980	
General Administration		728,622	
Streets & Parks		1,858,332	
Capital Improvement Fund	3,932,715	840,398	3,929,968
ARPA Fund	23,144,950	23,145,049	-
Park & Rec Fund	25,895	25,185	-
Hotel/Motel Fund	264,502	2,184	(262,318)
Streets & Infrastructure Fund	947,702		-
Capital Expenditures		225,720	
Water and Sewer		95,215	
Streets and Infrastructure		1,000,000	
Economic Development		-	
Public Safety Capital Fund	1,977,104		-
Police		425,265	
Fire		920,000	
Public Safety Personnel Fund	1,722,701		-
Police		762,951	
Fire		1,145,453	
Glenpool Utility Services Authority:	5,880,948		2,710,623
Water Distribution		3,824,727	
Utility Billing		433,621	
Sewer Operations		732,593	
Refuse		829,000	
Stormwater		187,000	
Glenpool Industrial Development Authority:	610,215		462,318
Conference Center		461,085	
Tax Increment Financing		350,000	
Economic Development		275,112	
Debt Service		3,567,654	
Total Operating Fund Budget	**$ 52,806,895**	**$ 51,157,059**	**$ -**

To: Honorable Chair & Trustees, Glenpool Industrial Authority

From: Josh Brannon, Finance Director

Date: June 3, 2024

Re: FY23-24 GIA Budget Amendment GIA-05

Background:
The requested budget amendment requests an increase to the Glenpool Industrial Authority (GIA) Fund FY23-24 revenue budget for insurance reimbursements received. The amendment also requests an increase to the GIA Fund expenditure budget for Maintenance & Repairs to appropriate the proceeds to repair a damaged light pole and sign.

Staff Recommendation:
Staff recommends approval of Budget Amendment GIA-05, increasing revenue accounts 5-01-5362 (Insurance Reimbursements) by a total of $7,525.82, and increasing expenditure account 6-01-6273 (Maintenance & Repairs) by $7,525.82 in the Glenpool Industrial Authority Fund.

Attachment:
Budget Amendment Form GIA-05

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

Glenpool Industrial Authority
Budget Amendment

Fiscal Year: 2023 - 2024
Amendment No: GIA-05
Date Requested: 6/3/2024

	Revenue:						Expense:					
	Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget	Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget
1	30	5-01-5362	Insurance Reimbursements	$ -	$ 7,525.82	$ 7,525.82	30	6-01-6273	Maintenance & Repairs	$ 66,500	$ 7,525.82	$ 74,025.82
2												
3												
4												
5												
6												
8												
9												
10												
11												
12												
13												
14												
			Total		**$ 7,525.82**				**Total**		**$ 7,525.82**	

Notes:
Lines 1: Appropriation of insurance reimbursements received to replace damaged light pole and sign

Approved by the Glenpool Industrial Authority

Chair

Date

To: Honorable Chair & Trustees, Glenpool Industrial Authority

From: Josh Brannon, Finance Director

Date: June 3, 2024

Re: FY23-24 GIA Budget Amendment GIA-06

Background:
The requested budget amendment requests an increase to the Glenpool Industrial Authority (GIA) Fund FY23-24 revenue budget for Conference Center Fees. The amendment also requests an increase to the GIA Fund expenditure budget for Maintenance & Operations to appropriate the additional funds for Conference Center supplies and equipment.

Staff Recommendation:
Staff recommends approval of Budget Amendment GIA-06, increasing revenue accounts 30-5-01-5207 (Conference Center Fees) by a total of $15,000.00, and increasing expenditure account 30--6-01-6202 (Maintenance & Operations Expenses) by $15,000.00 in the Glenpool Industrial Authority Fund.

Attachment:
Budget Amendment Form GIA-06

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

Glenpool Industrial Authority
Budget Amendment

Fiscal Year: 2023 - 2024
Amendment No: GIA-06
Date Requested: 6/3/2024

	Revenue:						Expense:					
	Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget	Fund	Account Number	Account Name	Current Budget	Increase / (Decrease)	Revised Budget
1	30	5-01-5207	Conference Center Fees	$ 355,000.00	$ 15,000.00	$ 370,000.00	30	6-01-6202	CC M&O Expenses	$ 45,000	$ 15,000.00	$ 60,000.00
2												
3												
4												
5												
6												
8												
9												
10												
11												
12												
13												
14												
			Total		**$ 15,000.00**				**Total**		**$ 15,000.00**	

Notes:
Lines 1: Appropriation of Conference Center fees in excess of annual budget for purchase of supplies and equipment

Approved by the Glenpool Industrial Authority

Chair **Date**

City Of Glenpool
Creating Opportunity

To: Honorable Mayor and City Council / Chair and Trustees

From: Joshua M. Brannon, Finance Director

Date: June 3, 2024

Re: Renewal of Property, General Liability, and Workers' Compensation Insurance for FY24-25

Background:

The current policies for Property, General Liability, and Workers' Compensation insurance expire at midnight on June 30, 2024. Oklahoma Municipal Assurance Group (OMAG) is asking for renewal of the following:

Plan	FY24-25 Renewal	FY23-24 Premium	% Change	Comments
Municipal Property Protection	$136,936	$113,711	20%	Addition of covered properties + standard rate increase
Municipal Liability Protection	$130,704	$96,122	36%	8 additional covered vehicles + standard rate increase
Workers' Compensation	$251,392	$223,151	13%	Increased employee count, payroll costs, + standard rate increase

Staff Recommendation:

Staff recommends renewal of all OMAG insurance policies for FY 2024-2025.

Attachments:

OMAG renewal invoices

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

3650 S. Boulevard • Edmond, OK 73013 • omag.org
405.657.1400 • 800.234.9461 • FAX 405.657.1401

Date of Invoice: 5/13/2024

INVOICE

Mail To: City of Glenpool 12205 S. Yukon Ave. Glenpool, Oklahoma 74033	Insured: City of Glenpool Policy No.: PRO140044408 Policy Type: Property Effective Date: 7/1/2024 Expiration Date: 7/1/2025

Inst. No.	Date	Transaction Type	Amount	Running Total
1	7/1/2024	Renewal	$34,234.00	$34,234.00
			Current Amount Due	$34,234.00
	Total Policy Balance Before Payment: $136,936.00		**Payment Due By**	7/1/2024

Thank you for your business. If you have questions about your account, please call 1-800-234-9461 or 405-657-1400.

If not paid within 45 days of due date, policy will be cancelled.

If you are interested in being able to make this payment via ACH, please contact Matt Jacobson at (405) 657-1429.

Detach along the perforation above. Keep top portion for your records. Return bottom portion with your remittance.

Policy No.: PRO140044408 Insured: City of Glenpool	Amount Due: $34,234.00 Payment Due By: 7/1/2024

PLEASE REMIT PAYMENT TO:

OMAG
P.O. Box 3091
Edmond, OK 73083

OMAG
3650 S. Boulevard • Edmond, OK 73013 • omag.org
405.657.1400 • 800.234.9461 • FAX 405.657.1401

Date of Invoice: 5/13/2024

INVOICE

Mail To:	Insured: City of Glenpool
City of Glenpool	Policy No.: GLA140047308
12205 S. Yukon Ave.	Policy Type: General Liability/Auto
Glenpool, Oklahoma 74033	Effective Date: 7/1/2024
	Expiration Date: 7/1/2025

Inst. No.	Date	Transaction Type	Amount	Running Total
1	7/1/2024	Renewal	$32,676.00	$32,676.00
			Current Amount Due	$32,676.00
	Total Policy Balance Before Payment: $130,704.00		**Payment Due By**	7/1/2024

Thank you for your business. If you have questions about your account, please call 1-800-234-9461 or 405-657-1400.

If not paid within 45 days of due date, policy will be cancelled.

If you are interested in being able to make this payment via ACH, please contact Matt Jacobson at (405) 657-1429.

Detach along the perforation above. Keep top portion for your records. Return bottom portion with your remittance.

Policy No.: GLA140047308	Amount Due: $32,676.00
Insured: City of Glenpool	Payment Due By: 7/1/2024

PLEASE REMIT PAYMENT TO:

OMAG
P.O. Box 3091
Edmond, OK 73083

OMAG
3650 S. Boulevard • Edmond, OK 73013 • omag.org
405.657.1400 • 800.234.9461 • FAX 405.657.1401

Date of Invoice: 5/29/2024

INVOICE-Workers' Compensation Standard Plan

Mail To: City of Glenpool 12205 S. Yukon Ave. Glenpool, OK 74033	Insured: City of Glenpool Policy No.: WCV140012408 Effective Date: 7/1/2024 Expiration Date: 7/1/2025

Inst. No.	Date	Transaction Type	Amount
1	7/1/2024	Renewal	$62,848.00

Standard Plan Premium: 224,457.00 OMAG Admin. Fee: 26,935.00 Total Premium: 251,392.00 Total Policy Balance Before Payment: $251,392.00	**Current Amount Due:** $62,848.00 **Payment Due By:** 7/1/2024

Thank you for your business. If you have questions about your account, please call 1-800-234-9461 or 405-657-1400.

Detach along the perforation below. Keep top portion for your records.

Return bottom portion with your remittance.

Policy Number: WCV140012408 Insured Name: City of Glenpool Invoice Number: 21526	Amount Due: $62,848.00 Payment Due By: 7/1/2024

PLEASE REMIT PAYMENT TO:
OMAG
P. O. Box 3091
Edmond, OK 73083

City Of Glenpool

Creating Opportunity

To: Mayor, Council, Chair and Trustees

From: David Tillotson, City Manager

Date: May 28, 2024

Re: Chamber Agreement

Background:

The Chamber Contract is submitted for your approval. There are no monetary modifications from the previous contract, which calls for $32,000 to be paid annually to the Chamber, plus $5,000 for BlackGold Days. The only changes to the Agreement this year are either grammatical in nature or deal with formatting and none of these changes are substantive for any of the parties to the Agreement.

Staff Recommendation:

Staff recommends approval of the Agreement between the Glenpool Chamber of Commerce, the Glenpool Industrial Authority and the City for FY2024-2025.

Attachments:

- Chamber of Commerce Agreement

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

www.glenpoolonline.com

Glenpool Industrial Authority/ Glenpool Chamber of Commerce Agreement

This agreement (“Agreement”) is effective as of July 1, 2024, without regard to the date signed by either party, by and between the City of Glenpool, Oklahoma, a municipal corporation (the “City”); the Glenpool Industrial Authority, an Oklahoma public trust of which the City of Glenpool is beneficiary, (“GIA”); and the Glenpool Chamber of Commerce, a not-for-profit corporation (“Chamber”).

I. GIA agrees to provide the following:

A. Space consisting of two offices, a storage room and a reception area on the first floor of the City Hall/Conference Center to be occupied by the Chamber for its exclusive use.

B. Use of the Conference Center meeting space for periodic use by Chamber at no cost, based upon availability and in GIA’s sole discretion; provided Chamber furnishes reasonable notice to, and coordinates with the Conference Center Director. Chamber will be responsible for closing and locking the facility in the event their meeting concludes after City Hall business hours unless alternate arrangements are made with the Conference Center Director.

C. Appropriate meeting space, as determined by the Conference Center Director, for eleven monthly business luncheons hosted by Chamber, with reasonable notice to GIA, at no cost to Chamber.

D. Use of Conference Center space for the annual banquet hosted by Chamber, at no cost to the Chamber. Chamber shall be responsible for reserving said space at least six months in advance to avoid potential conflicts with other leases at the Conference Center.

E. GIA, or City, will provide and pay for all electricity, natural gas and City or Glenpool Utility Services Authority-owned or -managed utilities for the spaces described in subsections A., B., C. and D.

F. GIA will provide personnel to supplement the front desk support otherwise provided by Chamber as required under Section II, for up to one day per week. Such supplemental support shall only be required when existing Chamber personnel are needed to assist with an event being sponsored or promoted under the requirements of Section II of this Agreement. Routine requests for support will be submitted to the City Manager, or his designee, at least 48 hours in advance or risk that such personnel will not be available. GIA shall not be required to provide such supplemental support for more than 15 days during any fiscal year that this Agreement is in force.

II. City agrees to provide the following:

A. Two Thousand Six Hundred Sixty-Six Dollars and Sixty-Six Cents monthly ($2,666.66 monthly; aggregate of $32,000 annually) as consideration for Chamber services that are of community-wide benefit to City and enumerated in Section II of this Agreement, payable monthly.

B. Five thousand dollars ($5,000) support for the economic development goals of the Chamber's annual BlackGold Days event subject to such reasonable restrictions on its use City deems appropriate; provided that Chamber, or its vendors, will be responsible for the cost of making arrangements for additional trash service and portable restrooms. Costs for electrical work, park improvements requested by Chamber for BlackGold Days and labor for City or GIA personnel provided to Chamber for the performance, without limitation, of maintenance, setup assistance and/or security will be negotiated annually by the Chamber Director and City Manager. Neither the City nor GIA will be obligated to any monetary commitment for this event beyond the $5,000 contributed under this subsection H.

III. Chamber agrees to the following:

A. Closing and securing the Premises any time Chamber personnel are the last to leave the premises. Specifically, it is the responsibility of Chamber to ensure the Conference Center is closed and secured properly at the end of any event hosted by the Chamber.

B. Chamber will pay:

    a. Annual rent to GIA for specified office, storage and conference room space in an amount not to exceed one hundred dollars ($100) annually for the term of this Agreement;

    b. Its own phone and Internet services; and

    c. Any Chamber affiliated signage to be displayed in the Conference Center; provide that such signage is pre-approved by City or GIA staff.

C. Chamber shall work on business retention and expansion (BR&E) efforts with businesses residing within the City of Glenpool and shall continue to serve as a local business advocate addressing the concerns of local businesses. As such, Chamber will:

    a. Develop a workable system for handling BR&E issues;

    b. Will organize meetings as needed between the City Manager, or his designee, and business leaders to improve communications and address areas of concerns within the business community; and

    c. Peridically report significant areas of concern within the business community to the City Manager.

D. Chamber shall provide front desk support for the City Hall/Conference Center for the hours from 8 a.m. through 5:30 p.m. Monday through Thursday and 8 a.m. through 11:30 a.m. on Fridays. No such services shall be required on days that are official holidays of City. As provided by Section I(G), Chamber shall notify the City Manager, or his/her designee, at least 48 hours in advance of non-emergent situations where supplemental personnel are needed by Chamber to fulfill the requirements of this section. In emergency situations (i.e. unexpected absences), Chamber shall immediately notify the City Manager, or designee, of the need for supplemental personnel.

E. Chamber will provide an Annual Activity Report, in a format agreed upon between the parties, to be submitted to the City Manager by the 10th day of June of each fiscal year this Agreement is in effect.

F. Chamber agrees to provide one scholarship on behalf of City to a Glenpool resident to attend Leadership Glenpool. The City Manager and Chamber Director will jointly approve the scholarship recipient.

III. Term, Renewal and Termination

A. The term of this Agreement shall be one year, to be measured on City's fiscal year (July 1, 2024 - June 30, 2025) basis ("Term"), with any payments to the Chamber provided as consideration for services to GIA or City, but not issued as of the effective date of this Agreement, being payable retroactively to July 1, 2024.

B. Although GIA, City and Chamber, by appropriate action of their respective governing bodies, may opt to extend this Agreement or negotiate a new agreement upon expiration of the term set forth in subsection III. A., GIA, City and Chamber understand and acknowledge that neither City, GIA nor Chamber intend this Agreement as a representation, nor should it be read to represent, that either party has any obligation either to extend or replace this Agreement. Under no circumstance will this Agreement automatically renew.

C. Either party may terminate this Agreement by providing written 60 days' notice to the other party, provided that either party may immediately terminate this Agreement upon the breach of a material term by the other.

IV. Force Majeure

Neither GIA, City nor Chamber shall be responsible or liable for failure to perform any obligation under this Agreement if such failure is caused by or is due to acts or regulations of public authorities, civil unrest, epidemic or outbreak of infectious disease, interruption or delay of transportation service, acts of God, or any cause beyond the control of such party.

V. Entire Agreement

It is understood that this Agreement is a complete understanding of all terms and conditions governed by this Agreement during the stated term, and that said terms and conditions cannot be altered in any manner other than by written agreement of both parties.

IN WITNESS WHEREOF, the parties have hereto set their hands this 3rd day of June 2024.

THE CITY OF GLENPOOL, OKLAHOMA
A Municipal Corporation

By:_________________________________
Joyce G. Calvert, Mayor

THE GLENPOOL INDUSTRIAL AUTHORITY,
An Oklahoma Trust Authority

By:_________________________________
Joyce G. Calvert, Chairman

Attest:

____
Lesli Smith, City Clerk /Trust Authority Secretary

Approved as to form:

____
City Attorney/Trust Authority Attorney

THE GLENPOOL CHAMBER OF COMMERCE

By:_________________________________

Name:_______________________________

Title: _______________________________

City Of Glenpool
Creating Opportunity

To: Honorable Mayor and City Council / Chair and Trustees

From: Joshua M. Brannon, Finance Director

Date: June 3, 2024

Re: Accounting Services

Background:

Crawford & Associates, P.C. has provided excellent accounting services in recent years and staff recommends continuing its services into FY 2025. 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 $2,500 per month.

Attached is the Engagement Letter for the purpose of providing accounting services on a monthly basis at approximately $2,500 per month.

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

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

CRAWFORD & ASSOCIATES P.C.

April 16, 2024

Ms. Susan White, Assistant City Manager
City of Glenpool
12205 S. Yukon Ave.
Glenpool, OK 74033

Dear Ms. White:

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

T: 405-691-5550
F: 405-691-5646 | W: www.crawfordcpas.com
E: info@crawfordcpas.com | 10308 Greenbriar Place, Oklahoma City, OK 73159

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 $265
- Shareholders $180
- Senior Managers $160
- Managers $140
- Senior Professional Staff $120
- Professional Staff $80
- Clerical Staff $50

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, 2024 and continuing monthly through June 30, 2025, 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 2024. 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: ____

City Of Glenpool
Creating Opportunity

To: Honorable Mayor and City Council / Chair and Trustees

From: Joshua M. Brannon, Finance Director

Date: June 3, 2024

Re: Preparation of Annual Financial Statements for FYE June 30, 2024

Background:

The City requested a proposal from Crawford & Associates, P.C. to prepare the financial statements for the fiscal year ending June 30, 2024.

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, 2024, at an estimated cost of $37,000.

Attachments:

Crawford & Associates, P.C. Engagement Letter

CRAWFORD
& ASSOCIATES P.C.

April 16, 2024

Ms. Susan White, Assistant City Manager
City of Glenpool
12205 S. Yukon Ave.
Glenpool, OK 74033

Dear Ms. White:

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, 2024

T: 405-691-5550
F: 405-691-5646 | W: www.crawfordcpas.com
E: info@crawfordcpas.com | 10308 Greenbriar Place, Oklahoma City, OK 73159

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, 2024. 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 $265
- Shareholders $180
- Senior Managers $160
- Managers $140
- Senior Professional Staff $120
- Professional Staff $80
- Clerical Staff $50

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 2024 prior to the end of FY 2025, we may begin interim preparations in the spring of 2025 to facilitate a more timely issuance of FY 2025's financial statements.

The term of this engagement is a period from July 1, 2024 through the June 30, 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 3, 2024

Re: Audit Engagement for FYE June 30, 2024 with Hinkle & Company, PC

Background:

The City has engaged Hinkle & Company, PC for the past three years to conduct the Financial and Compliance audit. Staff is pleased with the quality of their work and professionalism.

Attached is the Engagement Letter for the purpose of providing audit services for the fiscal year ending June 30, 2024, at an estimated cost of $28,500.

Staff Recommendation:

Staff recommends Council approval to engage Hinkle & Company, PC at an estimated cost of $28,500.

Attachments:

Hinkle & Company, PC Engagement Letter

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

HINKLE & COMPANY PC
Strategic Business Advisors

May 23, 2024

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

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

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Glenpool, as of June 30, 2024 and for the year then ended and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

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

Accounting principles generally accepted in the United States of America require that supplementary information (RSI), such as management's discussion and analysis (MD&A), budgetary comparison schedule for the General Fund, schedules of the City's proportionate share of the net pension liability and the City's contributions, be presented to supplement the City of Glenpool basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

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

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

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

Auditor Responsibilities
We will conduct our audit in accordance with GAAS. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

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

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America.
b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
c. To provide us with:
    i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
    ii. Additional information that we may request from management for the purpose of the audit;
    iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
    iv. A written acknowledgement of all the documents that [management] expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;

i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
j. For the accuracy and completeness of all information provided.

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

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

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

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

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

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

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

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

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

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

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

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

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

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

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

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

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

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

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

Hinkle & Company, PC

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

______________________________ ________________________

Mayor Joyce Calvert — Date
City of Glenpool

F&C CPAs

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

Report on the Firm's System of Quality Control

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

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

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

Finley & Cook, PLLC

Shawnee, Oklahoma
August 30, 2023