



**NOTICE
GLENPOOL UTILITY SERVICE AUTHORITY
REGULAR MEETING**

A Regular Session of the Glenpool Utility Service Authority will be held at 6:00 p.m. immediately following the Glenpool City Council Meeting on January 3, 2023, at Glenpool City Hall, City Council Chambers, 12205 S. Yukon Ave., 3rd Floor, Glenpool, Oklahoma.

NOTE: The Glenpool Utility Service 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)

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The GUSA 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: Wknight@cityofglenpool.com **PRIOR TO 6:00 PM JANUARY 3, 2023**.

AGENDA

	Page
A) Call to Order - Joyce G. Calvert, Chair	
B) Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Joyce G. Calvert, Chair	
C) Departmental Reports	
1) 2022-12 Water Sewer Waste Report	3 - 4
D) Trustee Comments	
E) Public Comments	
F) Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GUSA 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 December 5, 2022 meeting. 5 - 6
[GUSA - 05 Dec 2022 - Minutes - Html](#)

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

H) Scheduled Business

- 1) Discussion and possible action to approve or deny receipt of audited FY2021-2022 Financial Report and direct that the Report be placed in the permanent files. 7 - 12
(Sarah Cage, Comptroller)
[Staff Report FY 21-22 Audit](#)

I) Adjournment

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on December 30, 2022, by 11:30 am.

Signed: Wendy Knight
Secretary



To: Honorable Chairman and Trustees, Glenpool Utility Service Authority

From: Jesse Hale, Public Works Director

Subject: December 2022 Water, Sewer, and Wastewater Treatment Plant Report

The following details of all work completed between December 1, 2022 - December 27, 2022

Wastewater Treatment Plant and Lift Stations:

- Daily testing performed
- Daily readings performed
- Daily flow monitoring performed
- Daily meter calibrations performed
- Weekly biological oxygen demand and total suspended solids samples to Green Co. Testing
- Daily addition of chemicals to lagoon
- Mowed, weeded, and sprayed (where needed) at lift stations and plant grounds
- Lift Stations inspected
- Vehicle and equipment maintenance performed
- Grinder Motor is down and in the shop for repair. Bar Screen in use until fixed
- Effluent Motor #3 is down. Distributors are actively looking for parts to repair VFD.
- Added degreaser to lift stations to help break down build up in the stations and sewer lines
- Jetrodded 4 possible sewer backup(s), city line(s) was clear on all but 1.
- Scent block hung at manhole east of 141st and Broadway to reduce odor from manhole

Water

- 844 Utility locates (high volume due to contractors running fiber)
- 121 service orders completed for the utility office
- 0 turn offs for non-payment (December turn offs skipped)
- 0 lock outs for non-payment (December lock outs skipped)
- Performed monthly meter reads and replaced 46 bad registers
- 3 minor leaks repaired and 1 major leak(s) repaired (6 repairs pending)
- 3 meters set (3 residential, 0 commercial)
- 32 pending meter sets (23 residential, 9 commercial)
- Monthly water samples taken and passed
- Mowed, weeded, and sprayed (where needed) at water towers and booster stations

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

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-
- Cleaned and serviced vehicles and equipment
 - Leveled and sodded all leak repair job sites
 - 3 Open position(s) remains posted for laborer
 - Lots of employees off on vacation. 4 of the days had at least one employee off.
 - One employee will be off for an undetermined amount of time due to medical issues

Misc.

- All public works employees participated in OMAG Safety Training.

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MINUTES
GUSA Meeting
Monday, December 5, 2022 Council Chambers 6:00 PM

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

STAFF PRESENT: David Tillotson
Susan White
Wendy Knight
Sarah Cage

- A) Call to Order - Joyce G. Calvert, Chair**
Chair Calvert called the meeting to order at 6:24 p.m.
- B) Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Joyce G. Calvert, Chair**
Wendy Knight called the roll, Chair Calvert declared a quorum present.
- C) Departmental Reports**
[2022-10 Water Sewer Waste Report](#)
- D) Trustee Comments**
There were no Trustee comments.
- E) Public Comments**
There were no public comments.
- F) Consideration and appropriate action relating to a request for approval of the Consent Agenda. (All matters listed under "Consent" are considered by the GUSA 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 November 7, 2022 meeting.

Moved by Chris Brobst, seconded by Jacqueline Triplett-Lund

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.

[GUSA - 07 Nov 2022 - Minutes - Html](#)

- G) Consideration and appropriate action relating to items removed from the Consent Agenda**
- H) Scheduled Business**
- I) Adjournment**
Chair Calvert declared the meeting adjourned at 6:25 p.m.



To: Honorable Mayor and Council

From: Sarah N. Cage, Comptroller

Date: December 29, 2022

Re: Acceptance of the Audited Fiscal Year 2021-2022 Financial Report

Background:

Hinkle & Company has completed its audit of the financial activities of the City of Glenpool, the Glenpool Utility Service Authority, and the Glenpool Industrial Authority for Fiscal Year 2021-2022. State statute requires filing the annual audit with the Oklahoma State Auditor and Inspector by December 31, 2022.

Mr. Kirk Vanderslice, CPA, from Hinkle & Company will present the audit results at the City Council Regular Meeting on January 3, 2023.

Staff Recommendation:

Staff recommends a motion to acknowledge receipt of the audited Fiscal Year 2021-2022 Financial Report.

Attachments:

- Communication letter from Hinkle & Company
- Audited Fiscal Year 2021-2022 Financial Report

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December 30, 2022

Hinkle & Company, PC
5028 E. 101st Street, Suite A
Tulsa, OK 74137

This representation letter is provided in connection with your audit of the basic financial statements of The City of Glenpool as of June 30, 2022 and 2021 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of The City of Glenpool in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 30, 2022.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 11, 2022 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

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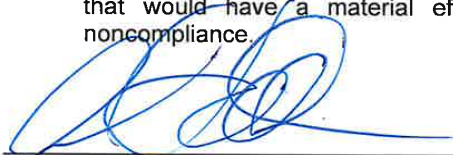
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9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
12. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. All funds that meet the quantitative criteria in GASB Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, GASB Statement No. 37, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
17. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
18. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
19. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
20. All interfund and intra-entity transactions and balances have been properly classified and reported.
21. Special items and extraordinary items have been properly classified and reported.
22. Deposit and investment risks have been properly and fully disclosed.
23. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
24. All required supplementary information is measured and presented within the prescribed guidelines.
25. With regard to investments and other instruments reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

26. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
30. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
31. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
32. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
33. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
34. The City of Glenpool has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
35. We have disclosed to you all guarantees, whether written or oral, under which the City of Glenpool is contingently liable.
36. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
37. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

38. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no:
- a. violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
41. The City of Glenpool has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
42. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



David Tillotson, City Manager



Sarah Cage, Finance Director

**City of Glenpool
Summary of Audit Differences
Year Ended June 30, 2022**

	Current Year Over (Under) Statement
Statement of activities misstatements:	None
Cumulative effect, before effect of prior year	_____
Effect of prior year differences-prior year	_____
Cumulative Effect (after effect of prior year differences)	=====
Reclassification of adjustments	None
Statement of financial position misstatements	=====
Current assets	_____
Total assets	_____
Current liabilities	_____
Total liabilities	_____
Net assets	
Beginning	_____
Ending	_____