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 Monday, February 1, 2021, 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/82829941168?pwd=aDBFM3ZOTWxuQUxBWjRsQzBGWFR1UT09

Meeting ID: 828 2994 1168
Passcode: 386357

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Find your local number: https://us02web.zoom.us/u/kbhvabfWp2

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, FEBRUARY 1, 2021.**

AGENDA

Page

A) **Call to Order - Timothy Lee Fox, Chairman**

B) **Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Timothy Lee Fox, Chairman**

C) **Public Works Director Report - Rob Werley**

1) GUSA PW report Jan 2021 3 - 4

D) **Scheduled Business**

1) Discussion and possible action to approve minutes from January 4, 2021 meeting. 5 - 8

(Wendy Knight, Secretary)

GUSA - 04 Jan 2021 - Minutes - Html

2) Discussion and possible action to consider salary adjustments for employees. 9 - 15
(David Tillotson, City Manager)

Staff Report - Salary Adjustments.FYE2021

3) Discussion and possible action to approve and authorize the Chairman of the Board of Trustees to sign the Agreed Upon Audit Procedures Engagement Letter for FY20-21, Elfrink and Associates, PLLC, on behalf of the Glenpool Utility Service Authority. 16 - 21
(Wendy Knight, City Clerk)

Staff Memo - Glenpool-Creek 2 AUP Engagement Letter FY20-21 2
Glenpool-Creek 2 AUP Engagement Letter FY20-21

E) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S. Yukon Ave., Glenpool, Oklahoma, on January 29, 2021, by 4:00 pm.
Signed: Wendy Knight
Secretary

City Of Glenpool
Creating Opportunity

1 February 2021

To: Honorable Chairman and Trustee's, Glenpool Utility Service Authority

From: Rob Werley, Public Works Director

RE: January 2021 Public Works Operations Report

The following information is a summary of the work that is in progress or has been completed by Public Works crews for the month of January:

Waste Water:

- Checked, cleaned debris from floats at all lift stations.
- 2 sewer calls, both on City side, jetted main. Causes of stoppages due to grease and roots.
- Had blowers at wastewater plant serviced; had belts replaced on blower #1
- Had technician come out due to issues with blower #3 at wastewater plant, voltage limits were reset, VFD tested and operational.

Water:

- Meter reading started on 4 January and ended on 12 January, 1 re-read was completed, 19 bad were registerer replaced.
- 144 customers shut off for non-payment.
- 171 Service orders were completed for Utility Billing.
- 4 doorhangers were placed out for NSF checks.
- 258 Line locates were completed.
- Monthly bac-t samples were taken, all samples passed
- Contractor replaced two broken water main valves at 138th & Maple St as well as 137th Pl and Nyssa Pl.
- Two water service line leaks were repaired.
- Two new taps, service lines, risers, meters, and meter boxes set in the Pines addition.

Parks:

- Daily check of parks, pick up trash and empty trash cans

Streets:

- Removed Christmas decorations along 141st.
- Repaired sump pump at Public Works loading dock.
- Started crack sealing of city streets in the Brentwood and Green Acres subdivisions.

- Filled potholes at 141st and Elwood, Warrior Rd. and 146th, as well as other various locations.
- Repaired a stop sign at 140th St and Elm; replaced a missing street sign at 146th St. and Oak Ct.
- Assisted with repairs on the wood decking to the bridge on 126th St.
- Made repairs to the storm sewer line in the street at 14192 S Hickory Street and repaired sink hole caused by the broken storm drain in front of this address.
- Removed concrete debris from the corner of 146th and Warrior Rd.

MINUTES
GUSA Meeting
Monday, January 4, 2021 Council Chambers 6:00 PM

TRUSTEES PRESENT: Tim Fox
Momodou Ceesay
Jacqueline Triplett-Lund
Brandon Kearns

TRUSTEES ABSENT: Joyce Calvert

STAFF PRESENT: David Tillotson
Susan White
Lowell Peterson
Wendy Knight
Lynn Burrow
Bart Harris
Rob Werley

A) Call to Order - Timothy Lee Fox, Chairman
Chairman Fox called the meeting to order at 6:45 p.m.

B) Roll Call, Declaration of Quorum – Wendy Knight, Secretary; Timothy Lee Fox, Chairman
Wendy Knight called the roll, Chairman Fox declared a quorum present.

C) Public Works Director Report - Rob Werley

GUSA PW report Dec 2020

D) Scheduled Business

1) Discussion and possible action to approve minutes from December 7, 2020 meeting.
(Wendy Knight, Secretary)

Moved by Jacqueline Triplett-Lund, seconded by Brandon Kearns

To approve the minutes as presented.

For	Against	Abstained	Absent

Tim Fox	x			
Momodou Ceesay	x			
Joyce Calvert				x
Jacqueline Triplett-Lund	x			
Brandon Kearns	x			
	4	0	0	1

CARRIED.

GUSA - 07 Dec 2020 - Minutes - Html

2) Discussion and possible action to accept ownership of a public waterline extension serving *Twin Ponds Addition*, including the corresponding 'As-Built' documents and one-year Maintenance Bond, conditioned on the recording of the final subdivision plat of *Twin Ponds Addition* in the public records of Tulsa County.
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Board acceptance of a public waterline extension serving *Twin Ponds Addition*, including the corresponding 'As-Built' documents and one-year Maintenance Bond, conditioned on the recording of the final subdivision plat of *Twin Ponds Addition* in the public records of Tulsa County. This waterline extension was permitted for construction by the Oklahoma Department of Environmental Quality (ODEQ) and was inspected by City staff during construction for compliance with the approved construction plans and State and City design criteria. The subject waterline extension was constructed within general utility easements to be created by the Final Subdivision Plat for this addition. The Maintenance Bond issued by the Developer (Southwind Homes) covers 100% of the total cost of the waterline facilities in question for the required one-year period from GUSA acceptance.

Moved by Momodou Ceesay, seconded by Jacqueline Triplett-Lund

To accept ownership of a public waterline extension serving Twin Ponds Addition, including the corresponding 'As-Built' documents and one-year Maintenance Bond, conditioned on the recording of the final subdivision plat of Twin Ponds Addition in the public records of Tulsa County.

	For	**Against**	**Abstained**	**Absent**
Tim Fox	x			
Momodou Ceesay	x			
Joyce Calvert				x
Jacqueline Triplett-	x			

Lund				
Brandon Kearns	x			
	4	0	0	1

CARRIED.

Waterline Acceptance Twin Ponds

3) Discussion and possible action to approve a quote from Environmental Improvements, Inc. for wastewater treatment plant equipment in an amount not to exceed $12,764.00 to be funded from the FY 2020/2021 GUSA Budget Item No.02-6-16-6278 Sewer Improvements.
(Lynn Burrow, Community Development Director)

Mr. Burrow presented and recommended Board approval of a quote from Environmental Improvements, Inc. for wastewater treatment plant equipment in an amount not to exceed $12,764.00 to be funded from the FY 2020/2021 GUSA Budget Item No.02-6-16-6278 Sewer Improvements. The quote covers the purchase and installation of two separate chemical feed pumps dealing with the City's wastewater treatment facilities.

Moved by Momodou Ceesay, seconded by Brandon Kearns

To approve a quote from Environmental Improvements, Inc. for wastewater treatment plant equipment in an amount not to exceed $12,764.00 to be funded from the FY 2020/2021 GUSA Budget Item No.02-6-16-6278 Sewer Improvements.

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

CARRIED.

Treatment Plant Equipment Replacement

4) Discussion and possible action to approve the Amended 2021 Meeting Schedule.
(Wendy Knight, City Clerk)

Ms. Knight recommended Board approval of the Amended 2021

Meeting Schedule.

Moved by Jacqueline Triplett-Lund, seconded by Momodou Ceesay

To approve the Amended 2021 Meeting Schedule.

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

CARRIED.

Amended 2021 Meeting Schedule

E) Adjournment

Chairman Fox declared the meeting adjourned at 6:54 p.m.

City Of Glenpool
Creating Opportunity

To: Mayor and Council

From: David Tillotson, City Manager

Date: January 28, 2021

Re: Raise and Salary Adjustments for FY20-21

Background:

Susan White and I have been working on the potential of providing some type of wage increase to our non-union employees this year. It has been about 18 months since they have had an increase. As part of our work on this topic, we looked at various percentages of increases for both stipends and raises, eventually settling on 3% as the goal.

At the same time, as part of the Executive Team's quarterly goal process, Wendy Knight began looking into the starting salaries of our lowest paid employees and comparing that to area agencies (21 in total) who have the same types of employees. These employee groups include Dispatch, Public Works, and Utility Billing. All three groups currently have starting wages of $12.00/hour, although dispatch gets two incentive payments of $0.30/hour each for their completion of the FTO program and their OLETS certification, respectively.

What Wendy found as a result of the wage survey was that, compared to the region, we were underpaying all three employee groups. Dispatch is the furthest behind, which we suspected, as it has begun affecting our ability to hire quality candidates. We have had an open dispatch position now since August and have experienced low applicant turnout. Additionally, several applicants declined our employment offer when they learned our starting pay.

We are proposing the Council approve increasing the starting salary of dispatchers from $12.00/hour to $14.52/hour and keeping the $0.30 incentive pays for OLETS and FTO completion. We are also proposing the Council increase the starting salary for Utility Billing, Public Works, and our part-time employees from $12.00/hour to $13.50/hour. This will bring all three employee groups to, or slightly above, the regional average. These changes will effectively move our minimum wage from $12.00/hour to $13.50/hour.

Finally, we are proposing a 3% across the board raise for all non-union employees, except for those whose salary will be adjusted as described above. As you can see on the attached cost projections page, a 3% raise (with the salary adjustments previously discussed) is about $19,000 less than a three percent stipend (which does not include any salary adjustments for our departments that are below the average).

Staff Recommendation:

Staff recommends adjusting the salary of the three employee groups and part-time employees as outlined herein and providing a 3% raise to all other non-union employees.

Attachments:

- Cost Projects
- Wage Adjustment for Dispatch, Utility Billing, Public Works and Part-Time Employees
- Starting Wage Study

Cost Projections

3% Stipend vs 3% Raise and Starting Salary Adjustment

Stipend

	3%	SS	Retirement	
GF	$ 50,157.38	$ 3,794.08	$ 4,367.84	
GUSA	$ 16,093.49	$ 1,231.15	$ 1,126.54	
GIA	$ 4,606.09	$ 352.37	$ 276.89	
Total	$ 70,856.95	$ 5,377.59	$ 5,771.28	$ 82,005.82

Raise

	3%	SS	Retirement	
GF	$ 37,763.92	$ 2,888.94	$ 2,861.56	
GUSA	$ 13,302.30	$ 1,017.63	$ 861.86	
GIA	$ 3,806.18	$ 291.17	$ 101.07	
Total	$ 54,872.40	$ 4,197.74	$ 3,824.49	$ 62,894.62

Dispatch

14.52 starting
.30 OLETS
.30 FTO

15.12 total

Starting Salary Percent Increase
20.00%

Name	Annual Salary	Hourly Rate	Amount above current starting rate	Proposed Rate	Amount above new starting rate	New Annual Rate	% Increase
Hendirckson	$ 26,470.08	$ 12.73	$ 0.13	$ 15.25	$ 0.13	$ 31,720.00	19.83%
McDonald	$ 27,856.61	$ 13.39	$ 0.79	$ 15.82	$ 0.70	$ 32,905.60	18.12%
Bartlett	$ 30,461.60	$ 14.65	$ 2.05	$ 16.92	$ 1.80	$ 35,193.60	15.53%
Spence	$ 30,461.60	$ 14.65	$ 2.05	$ 16.92	$ 1.80	$ 35,193.60	15.53%
Adams	$ 31,995.18	$ 15.38	$ 2.78	$ 17.55	$ 2.43	$ 36,504.00	14.09%
Shaw	$ 38,738.75	$ 18.62	$ 6.02	$ 20.39	$ 5.27	$ 42,411.20	9.48%

Utility Biling

13.50 starting

Starting Salary Percent Increase
12.50%

Name	Annual Salary	Hourly Rate	Amount above current starting rate	Proposed Rate	Amount above new starting rate	New Annual Rate	% Increase
Babbit	$ 48,960.08	$ 23.54	$ 11.54	$ 24.25	$ 12.25	$ 50,440.00	3.02%
Lutrell	$ 35,214.40	$ 16.93	$ 4.93	$ 17.83	$ 5.83	$ 37,086.40	5.32%
Wilson	$ 24,960.00	$ 12.00	$ -	$ 13.50	$ 1.50	$ 28,080.00	12.50%

Public Works

13.50 starting

Starting Salary Percent Increase
12.50%

Name	Annual Salary	Hourly Rate	Amount above current starting rate	Proposed Rate	Amount above new starting rate	New Annual Rate	% Increase
Campbell	$ 24,960.00	$ 12.00	$ -	$ 13.50	$ 1.50	$ 28,080.00	12.50%
Murray	$ 25,459.20	$ 12.24	$ 0.24	$ 13.74	$ 1.74	$ 28,579.20	12.25%
Roesch	$ 25,459.20	$ 12.24	$ 0.24	$ 13.74	$ 1.74	$ 28,579.20	12.25%
Henley	$ 29,494.40	$ 14.18	$ 2.18	$ 15.43	$ 3.43	$ 32,094.40	8.82%
Deere	$ 30,388.80	$ 14.61	$ 2.61	$ 15.81	$ 3.81	$ 32,884.80	8.21%
Adams	$ 44,782.40	$ 21.53	$ 9.53	$ 22.18	$ 10.18	$ 46,134.40	3.02%
McCool	$ 61,547.20	$ 29.59	$ 17.59	$ 30.48	$ 18.48	$ 63,398.40	3.01%
Campbell	$ 24,960.00	$ 12.00	$ -	$ 13.50	$ 1.50	$ 28,080.00	12.50%
Auston	$ 24,960.00	$ 12.00	$ -	$ 13.50	$ 1.50	$ 28,080.00	12.50%
Marshall	$ 24,960.00	$ 12.00	$ -	$ 13.50	$ 1.50	$ 28,080.00	12.50%
Cude III	$ 27,560.00	$ 13.25	$ 1.25	$ 14.60	$ 2.60	$ 30,368.00	10.19%
Talley	$ 28,392.00	$ 13.65	$ 1.65	$ 14.95	$ 2.95	$ 31,096.00	9.52%
Pickering	$ 29,182.40	$ 14.03	$ 2.03	$ 15.28	$ 3.28	$ 31,782.40	8.91%
Berryhill	$ 53,518.40	$ 25.73	$ 13.73	$ 26.50	$ 14.50	$ 55,120.00	2.99%

Part Time

13.50 starting

Starting Salary Percent Increase
12.50%

Name	Annual Salary	Hourly Rate	Amount above current starting rate	Proposed Rate	Amount above new starting rate	New Annual Rate	% Increase
Bonner	$ 18,720.00	$ 12.00	$ -	$ 13.50	$ 1.50	$ 21,060.00	12.50%
Spence	$ 18,720.00	$ 12.00	$ -	$ 13.50	$ 1.50	$ 21,060.00	12.50%
Holt	$ 18,720.00	$ 12.00	$ -	$ 13.50	$ 1.50	$ 21,060.00	12.50%
Yarbrough	$ 22,432.80	$ 14.38	$ 2.38	$ 15.58	$ 3.58	$ 24,304.80	8.34%

Increase calculated as follows:

New starting rate plus amount above current starting rate, less $0.05 for every $0.40 column D is above starting rate.

For example: Current starting rate of $12.00; Current Hourly rate of $14.00; New starting rate of $13.50
14-12= 2.00
2.00 = 5 times the $0.40 cent rule = $0.25 cent reduction
Proposed Rate = 13.50 + 2.00 - 0.25

	DISPATCH		UTILITY CLERK		ST/PK/WATER/LABORER	
ORAGANIZATION	**HOURLY**	**ANNUAL**	**HOURLY**	**ANNUAL**	**HOURLY**	**ANNUAL**
TCC CAMPUS	$16.72	$34,777.60	N/A		N/A	
CITY OF TULSA	$16.12	$33,529.60	N/A		$14.36	$29,868.80
OWASSO	$16.00	$33,280.00	$13.85	$28,808.00	$13.78	$28,662.40
BARTLESVILLE	$15.46	$32,156.80	$15.46	$32,156.80	$12.95	$26,936.00
PRYOR	$15.33	$31,886.40	$15.33	$31,886.40	$12.91	$26,852.80
BIXBY	$15.25	$31,720.00	$15.00	$31,200.00	$15.00	$31,200.00
CREEK COUNTY	$15.01	$31,220.80	N/A		N/A	
SAPULPA	$15.00	$31,200.00	$13.63	$28,350.40	$12.85	$26,728.00
CUSHING	$14.21	$29,556.80	$14.21	$29,556.80	$15.85	$32,968.00
JENKS	$13.87	$28,849.60	$14.77	$30,721.60	$11.41 ALWAYS HIRE MORE THAN THIS RATE	$23,732.80
COWETA	$13.02+$500 OLETS	$27,581.60	$12.75	$26,520.00	$12.00	$24,960.00
GUTHRIE	$13.17	$27,393.60	$9.68	$20,134.40	$12.67	$26,353.60
COLLINSVILLE	$13.00	$27,040.00	$13.00	$27,040.00	$13.00	$27,040.00
OKMULGEE	$12.95	$26,936.00	$13.76	$28,620.80	$12.95	$26,936.00
SAND SPRINGS	$12.90	$26,832.00	$12.06	$25,084.80	$12.90	$26,832.00
MANNFORD	$11.00+$1.00 OLETS	$24,440.00	$15.00	$31,200.00	$15.00	$31,200.00
BRISTOW	$11.00	$22,880.00	$11.00	$22,880.00	$11.00	$22,880.00
CLAREMEORE	N/A		$15.00	$31,200.00	$15.00	$31,200.00
MIAMI	N/A		$13.05	$27,144.00	$13.05	$27,144.00
MUSKOGEE	N/A		$12.48	$25,958.40	$11.59	$24,107.20
CREEK II	N/A		$12.00+$1.00 90 DAYS	$26,520.00	$12.00+$1.00 90 DAYS	$26,520.00
Average Annual Wages		**$29,487.11**		**$28,054.58**		**$27,480.08**
Median Annual Wages		**$29,556.80**		**$28,808.00**		**$26,936.00**

GLENPOOL (Current)	$12.00	$24,960.00		$12.00		$	12.00	
	+ $0.30/FTO Completion	$468.00						
	+ $0.30/OLETS	$468.00						
		$25,896.00			**$24,960.00**			**$ 24,960.00**
Difference from Average	**-$1.73**	**($3,591.11)**	**$**	**(1.49)**	**$ (3,094.58)**	**$**	**(1.21)**	**$ (2,520.08)**

GLENPOOL (Proposed)	$14.52	$30,201.60		$13.50		$	13.50	
	+ $0.30/FTO Completion	$468.00						
	+ $0.30/OLETS	$468.00						
		$31,137.60			**$28,080.00**			**$ 28,080.00**
Difference from Average	**$0.79**	**$1,650.49**	**$**	**0.01**	**$25.42**	**$**	**0.29**	**$ 599.92**

City Of Glenpool
Creating Opportunity

Glenpool Utility Service Authority

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

From: Wendy Knight, City Clerk

Date: February 1, 2021

Subject: Reaffirmation of Agreed Upon Procedures Engagement Letter with Elfrink and Associates, PLLC, for FY20-21 Annual Audit of Compliance with Glenpool/Creek-2 Settlement Agreement of May 2015

Background:

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

Essential terms of the Settlement Agreement that are audited include:

- Whether Glenpool has accurately reported all new water customer connections within the "Permissive Area" and paid to Creek-2 the corresponding Meter Connection Fees in the initial amount of $800 per tap of less than 1-inch and $1,200 per tap for lines of 1-inch or more diameter, as adjusted annually in accordance with the CPI-U.
- Whether Glenpool has accurately reported all Active Water Connections maintained by Glenpool within the Permissive Area and paid to Creek-2 a monthly Royalty in the initial amount of $7.75 per month for each such connection, as adjusted annually in accordance with the CPI-U. [This now also includes "Construction Meters."]
- Confirm that no Meter Connection Fees and no Royalty payments have been paid to Creek-2 for Glenpool water customers situated in the Released Area, defined as the Glenpool city limits as of March 2, 2012.
- Whether Creek-2 has charged its water customers who choose to connect to the Glenpool sanitary sewer system the applicable sewer rate, based on water usage, and remitted the corresponding amount to Glenpool on a monthly basis (whether or not the customer pays Creek-2 the amount of the bill).

Creek-2 and Glenpool have used the services of Elfrink and Associates, PLLC, (Anne Elfrink) for the past four fiscal year annual audits. She recently confirmed with both parties that they would like to use her services again. In response she sent the attached engagement letter, representing that she is prepared to do the FY20-21 Annual Audit in accordance with the same agreed-upon procedures used for the last four fiscal years.

Recommendation:

Legal counsel for both parties to the Settlement Agreement recommend that the City Council, the Glenpool Utilities Service Authority's Board of Trustees, and the Creek-2 Board of Directors approve the attached engagement letter setting forth procedures first adopted on October 24, 2016 and updated to May 11, 2020.

Attachment:

Agreed Upon Audit Procedures Engagement Letter for FY20-21, Elfrink and Associates, PLLC

Elfrink and Associates, PLLC
Member of the AICPA, OSCPA, and GFOA
8905 S Yale Avenue, Suite 102
Tulsa, Oklahoma 74137
Anne.Elfrink@CPA.com
918-361-2133
Fax: 918-512-4280

November 2, 2020

City of Glenpool/Glenpool Utility Service Authority and
Creek County Rural Water District No. 2
12205 S. Yukon Ave.
Glenpool, OK 74033

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the City of Glenpool/Glenpool Utility Service Authority ("Glenpool") and Creek County Rural Water District No. 2 ("Creek-2" for the audit period of July 1, 2020 through June 30, 2021 ("Auditable Period").

SCOPE OF SERVICES

We will apply the agreed-upon procedures described below to be performed in accordance with the applicable attestation standards of the American Institute of Certified Public Accountants and the fieldwork reporting standards in *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the schedule below for any purpose. If, for any reason, we are unable to complete the procedures, we will describe the restrictions on the performance of the procedures in our report or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the schedule below do not constitute an examination, we will not express an opinion on the financial statements, underlying data, or the procedures being conducted to prepare such statements. In addition, we have no obligation to perform any procedures beyond those listed in the schedule below.

We will submit a report listing the procedures performed and our findings. The report is intended solely for the use of the City of Glenpool/Glenpool Utility Service Authority and Creek County Rural Water District No. 2. It should not be used by anyone other than the specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to the parties.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities, and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for management decisions and functions; for designating an individual with suitable skill, knowledge, and/or experience to oversee the procedures we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

The specific procedures to be performed are:

With respect to Glenpool's Records

1. We will update our understanding of the policies, procedures, and methodologies used by Glenpool to create, maintain, bill, and terminate water utility customers, particularly those existing within the Permissive Area, as that term is defined in the Agreement. Such understanding shall be documented by us in writing.
2. We will obtain building permit records for all new construction within the Permissive Area during the Auditable Period, and compare such records to records maintained within Glenpool's utility billing system pertaining to the installation of new water meters at the physical addresses on the building permits to ensure that information regarding new meter installations reported to Creek-2 is timely and accurate.
3. We will calculate the amount of Meter Connection Fees due Creek-2 during the Auditable Period based upon building permits, utility installation records, and utility billing records, and shall compare the results of that calculation to the amount remitted by Glenpool during the same period. We will reconcile any differences noted and determine the correct amount due during the Auditable Period.
4. We will examine Glenpool's records (including, but not limited to raw computer billing data, customer reports, software billing programs) to determine whether amounts paid to Creek-2 for Royalty Fees due on Active Water Connections in the Permissive Area during the Auditable Period are correct. We will reconcile any differences noted and determine the correct amount due to Creek-2 during the Auditable Period.
5. We will obtain documentation of the CPI-U adjustments made to Meter Connection Fees and Royalty Fees paid by Glenpool to Creek-2 during the Auditable Period and determine whether such adjustments were accurate and made in a timely manner.

With Respect to Creek-2's Records

1. We will update our understanding of the policies, procedures, and methodologies used by Creek-2 to create, maintain, bill, and terminate Shared Utility Customers. We will document our understanding in writing.
2. We will obtain and compare records maintained by Glenpool pertaining to wastewater taps made or maintained at addresses served by Creek-2's domestic water and compare such records to Creek-2's billing records for Shared Utility Customers.
3. We will examine Creek-2's records (including but not limited to raw computer billing data, customer reports, software billing programs) regarding water consumption by Shared Utility Customers and calculate the amounts due Glenpool for wastewater collection services for those customers. We will compare the calculation above to the actual amounts paid to Glenpool for the Auditable Period and reconcile any differences noted.

Procedures Applicable to Creek-2 and Glenpool

I. We will apply the following agreed-upon procedures, as specified in the Agreement of Compromise, Settlement and Release ("Agreement"), dated May 2015 provided that the Auditor may implement the Audit Sampling standards set forth in *AU Section 350, Audit Sampling,* implementing Statements on Auditing Standards No. 39, 43, 45 and 111, promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants, as such AU 350 may be amended or superseded.

2. We will perform any other procedures we deem reasonable and necessary to ensure that the purpose and intent of the Agreement has been met by both Creek-2 and Glenpool.
3. The above agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Government Accountability Office.

We understand that your employees will assist in locating documents and obtaining data files we request.

The documentation for this engagement is the property of Elfrink and Associates, PLLC and constitutes confidential information. This documentation will be retained for a minimum of five years after the report release date.

Our fee for these services will be a flat baseline fee of $11,000 for the audit period covering July 1, 2020 through June 30, 2021 plus $10 per meter for each active water connection maintained by the City of Glenpool/Glenpool Utility Service Authority in the permissive area.

Our invoice for these fees will be rendered upon delivery of our final report and is payable on presentation. However, if we are prevented from continuing our work due to delays in availability of client staff or information, or any other mechanism outside of the jurisdiction and control of our firm, we will bill for services rendered on a monthly basis at our standard rates. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. An invoice that is not paid within 45 days of the billing date will accrue interest at the rate of 6% per annum from the date of the invoice. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. If an expansion of scope beyond those specific procedures identified above is necessary, we will discuss it with you before we incur additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review letter accompanies this letter.

We appreciate the opportunity to be of service to the City of Glenpool and Creek County Rural Water District No. 2 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Elfrink and Associates, PLLC

Elfrink and Associates, PLLC

AFFIRMATION:

This letter correctly sets forth the understanding of the City of Glenpool/Glenpool Utility Service Authority and Creek County Rural Water District No 2 for the Auditable Period of July 1, 2020 through June 30, 2021.

FOR THE CITY OF GLENPOOL:

By:_____

Title:_____

Date:_____

FOR THE GLENPOOL UTILITY SERVICE AUTHORITY:

By:_____

Title:_____

Date:_____

FOR THE CREEK COUNTY RURAL WATER DISTRICT NO. 2:

By:_____

Title:_____

Date:_____