

NOTICE OF REGULAR MEETING
OF THE
CHICKASHA CITY COUNCIL

In compliance with Title 25, Oklahoma Statutes, Section 301-314, the Oklahoma Open Meeting Act, including the posting of notice and agenda, be advised that the Chickasha City Council, Chickasha Municipal Authority, and Chickasha Municipal Airport Authority of the City of Chickasha, Oklahoma, will conduct a **REGULAR MEETING ON MONDAY, APRIL 17, 2023, AT 6:30 PM.** Said meeting will be held in the Council Chambers, City Hall, 117 North 4th Street, Chickasha, Oklahoma.

The City of Chickasha encourages participation from all its citizens. If participation is not possible due to a disability, notification to the City Clerk at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48-hour rule if signing is not the necessary accommodation.

All items on this agenda, including but not limited to any agenda item concerning the adoption of any ordinance, resolution, contract, agreement, or any other item of business, are subject to amendment, including additions and/or deletions. This rule will apply to every individual agenda item without exception, and without providing this same amendment language with respect to each individual agenda item. Such amendments should be rationally related to the topic of the agenda item, or the governing body will be advised to continue the item.

The governing body may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the governing body may refer the matter to its City/Trust Manager, staff, attorney or to the recommending board, commission or committee.

Agenda items are attached.

I, Susan M. McDaniel, City Clerk, posted this Agenda on the official City of Chickasha bulletin board in the Municipal Building, 117 North 4th Street Chickasha, OK, 73018, which is accessible to the public twenty-four hours each day at 4:30 p.m. on Friday, April 14, 2023.



Susan M. McDaniel, CMC

Sworn to and subscribed before me on this 14th day of April 2023.

My Commission Expires: 10-1-2026



Notary Public, State of Oklahoma

CHICKASHA CITY COUNCIL

AGENDA

LOCATION OF MEETING

CITY HALL COUNCIL CHAMBERS

117 NORTH FOURTH STREET

CHICKASHA, OKLAHOMA 73018

TIME OF MEETING

6:30 PM

DATE OF MEETING

APRIL 17, 2023

All items on this agenda, including but not limited to any agenda item concerning the adoption of any ordinance, resolution, contract, agreement, or any other item of business, are subject to amendment, including additions and/or deletions. This rule will apply to every individual agenda item without exception, and without providing this same amendment language with respect to each individual agenda item. Such amendments should be rationally related to the topic of the agenda item, or the governing body will be advised to continue the item.

The governing body may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the governing body may refer the matter to its City/Trust Manager, staff, attorney or to the recommending board, commission or committee.

- 1. Call to Order / Roll Call / Opening Prayer / Pledge of Allegiance.**
 - a. Motion and Second that Council Adjourn sine die.
 - b. Oath of Office is administered to incoming Council Members by City Attorney. (Following Council Members will sign the necessary documents then assume their seats at the Council table.)
 - c. Call to Order and Roll Call.
- 2. Citizen Comments.**
- 3. Council Communications.**
 - a. Selection of Mayor Pro Tempore

4. Consent Docket:

- a. Acceptance of the Minutes of the April 3, 2023 regular meeting.
- b. Acceptance of the Claims List.
- c. Acceptance of the Financials for March 2023
- d. Accept the appointment of Vaughn H. Wand to the Planning Commission as an Alternate Member replacing Jeff McClure with a term set to expire June 30, 2024.
- e. Acceptance to participate in the new National Opioid Settlement Program.
- f. Acceptance of Resolution 2023-05R amending the FY 22-23 Budget.

5. Discussion/Approval of Items Removed from Consent Docket:

6. Discussion and Consideration

- a. Discussion, consideration and possible action to accept the Financial Audit for the Fiscal Year Ending June 30, 2021.
- b. Discussion, consideration and possible action to authorize the surplus of damaged ballistic shields and dispose of as deemed appropriate.
- c. Discussion, consideration and possible action to authorize the surplus of miscellaneous unusable items, including car parts, old duty belts, radar parts, siren boxes, car seats, wires, and electronics and authorize the disposal as deemed appropriate.
- d. Discussion, consideration and possible action to authorize an updated firearms range Memorandum of Understanding with the Grady County Sheriff's Office and authorize the Mayor to execute the same.
- e. Discussion, consideration and possible action to authorize the placement of a 6'x8' sign at the Susan Dale Badgett Memorial Paws Park.
- f. Discussion, consideration, and possible action to approve plans for an in-kind sign grant from TSET.
- g. Discussion, consideration, and possible action to approve Resolution No. 2023-03R authorizing publication of public sale and public auction pursuant to 64 O.S. Section 1081 and 1082 for oil and gas mining lease(s) for oil and gas development covering certain properties in Grady County as set forth herein.
- h. Discussion, consideration, and possible action to approve a city-wide

yard sale for the City of Chickasha for May 11th, 12th and 13th, 2023 and waive the permit requirement for this event.

- i. Discussion, consideration and possible action to approve Ordinance 2023-13 amending Chapter 52, Utilities, Article II - Water, SECTION 52-32 (D), WATER RATES TO PROVIDE THAT A MONTHLY FEE PER METER FOR ALL METERS LOCATED INSIDE AND OUTSIDE THE CITY LIMITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL
- j. Discussion, consideration and possible action to pass the Emergency Clause on Ordinance 2023-13 amending Chapter 52, Article II, SECTION 52-32 (D), WATER RATES TO PROVIDE THAT A MONTHLY FEE PER METER FOR ALL METERS LOCATED INSIDE AND OUTSIDE THE CITY LIMITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL.
- k. Discussion, consideration and possible action to approve Ordinance 2023-14 amending Chapter 20, Fire Prevention and Protection, Article II, Fire Department SECTION 20-39- SAME-AUTHORIZED AND FORBIDDEN USE, TO PROVIDE THAT CONTRACTORS MAY ONLY USE FIRE HYDRANTS AS A SOURCE OF WATER FOR CONSTRUCTION PURPOSES WHEN AUTHORIZED IN WRITING BY THE CITY AND UPON PAYMENT OF ALL FEES AS SET FORTH IN THE FEE SCHEDULE.
- l. Discussion, consideration and possible action to pass the Emergency Clause on Ordinance 2023-14 AMENDING THE CODE OF ORDINANCES CHAPTER 20 FIRE PREVENTION AND PROTECTION, ARTICLE II, FIRE DEPARTMENT, SECTION 20-39- SAME-AUTHORIZED AND FORBIDDEN USE, TO PROVIDE THAT CONTRACTORS MAY ONLY USE FIRE HYDRANTS AS A SOURCE OF WATER FOR CONSTRUCTION PURPOSES WHEN AUTHORIZED IN WRITING BY THE CITY AND UPON PAYMENT OF ALL FEES AS SET FORTH IN THE FEE SCHEDULE.
- m. Discussion, consideration and possible action to approve Ordinance 2023-15 amending Chapter 52, Utilities, Article II, Water, Section 52-30, Meter Deposit TO PROVIDE THAT ALL PERSONS WHO SHALL BECOME, OR ARE NOW CONNECTED AS WATER CUSTOMERS TO THE CITY, SHALL, BEFORE BEING PERMITTED TO USE WATER, MAKE A SECURITY DEPOSIT FOR THE PAYMENT OF ANY AND ALL BILLS AND CHARGES FOR WATER SO CONSUMED SHALL BE SET IN AN AMOUNT TO BE SET FORTH BY RESOLUTION OF THE CITY COUNCIL AND TO PROVIDE THAT THE BULK RESIDENTIAL AND BULK COMMERCIAL DEPOSITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL.
- n. Discussion, consideration and possible action to pass the Emergency Clause on Ordinance 2023-15 AMENDING THE CODE OF ORDINANCES CHAPTER 52 UTILITIES, ARTICLE II WATER,

SECTION 52-30, METER DEPOSIT TO PROVIDE THAT ALL PERSONS WHO SHALL BECOME, OR ARE NOW CONNECTED AS WATER CUSTOMERS TO THE CITY, SHALL, BEFORE BEING PERMITTED TO USE WATER, MAKE A SECURITY DEPOSIT FOR THE PAYMENT OF ANY AND ALL BILLS AND CHARGES FOR WATER SO CONSUMED SHALL BE SET IN AN AMOUNT TO BE SET FORTH BY RESOLUTION OF THE CITY COUNCIL AND TO PROVIDE THAT THE BULK RESIDENTIAL AND BULK COMMERCIAL DEPOSITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL.

- o. Discussion, consideration and possible action to approve Ordinance 2023-16 amending Chapter 52, Utilities, Article II, Water, Section 52-36 Meters; separate water meters TO RENAME SAID SECTION TO “METERS” AND TO PROVIDE THAT ALL WATER METERS SHALL BE PROVIDED BY THE CITY; TO ESTABLISH A METER SERVICE INSTALLATION FEE TO BE SET BY RESOLUTION OF THE CITY COUNCIL; TO PROVIDE THAT ALL METERS INSTALLED AND CONNECTED TO THE CITY WATER SUPPLY ARE THE PROPERTY OF THE CITY AND SHALL NOT BE REMOVED EXCEPT BY THE CITY; TO REPEAL PART B ALLOWING FOR SEPARATE WATER METERS AND SEPARATE BILLING.
- p. Discussion, consideration and possible action to pass the Emergency Clause on Ordinance 2023-16 AMENDING THE CODE OF ORDINANCES CHAPTER 52 UTILITIES, ARTICLE II WATER, SECTION 52-36, METERS: SEPARATE WATER METERS TO RENAME SAID SECTION TO “METERS” AND TO PROVIDE THAT ALL WATER METERS SHALL BE PROVIDED BY THE CITY; TO ESTABLISH A METER SERVICE INSTALLATION FEE TO BE SET BY RESOLUTION OF THE CITY COUNCIL; TO PROVIDE THAT ALL METERS INSTALLED AND CONNECTED TO THE CITY WATER SUPPLY ARE THE PROPERTY OF THE CITY AND SHALL NOT BE REMOVED EXCEPT BY THE CITY; TO REPEAL PART B ALLOWING FOR SEPARATE WATER METERS AND SEPARATE BILLING.
- q. Discussion, consideration and possible action to accept the quote from Great Plains Duncan as the lowest and best bid/quote and authorize the purchase of 5 mowers for the Public Works Department from Great Plains Duncan for an amount not to exceed \$52,214.60.
- r. Discussion, consideration and possible action to accept a Letter of Engagement with Crawford and Associates and authorize the Mayor to execute the documents.

7. Motion to Adjourn.



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 1.a.

AGENDA ITEM: Motion and Second that Council Adjourn sine die.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 1.b.

**AGENDA ITEM: Oath of Office is administered to incoming Council Members by City Attorney.
(Following Council Members will sign the necessary documents then assume their seats at the Council table.)**

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 1.c.

AGENDA ITEM: Call to Order and Roll Call.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 3.a.

AGENDA ITEM: Selection of Mayor Pro Tempore

I. BACKGROUND/DESCRIPTION:

City Codes require a selection of a Mayor Pro Tempore after each election. This position acts as Mayor in the absence of the Mayor.

II. RECOMMENDED ACTION:

The Mayor puts forth Council Member Zachary Grayson as the nomination for the Mayor Pro Tempore.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 4.a.

AGENDA ITEM: Acceptance of the Minutes of the April 3, 2023 regular meeting.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Acceptance of the Minutes of the April 3, 2023 regular meeting.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director: Susan M. McDaniel, City Clerk	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. City 4-3-2023

April 3, 2023

The **REGULAR** meeting of the **CHICKASHA CITY COUNCIL** was held in the council chambers in city hall on the 3rd day of April 2023 as specified by advance public notice with a properly prepared agenda stating the subject matter or matters to be discussed at said meeting. Mayor Mosley called the meeting to order at 6:30 p.m.

ITEM 1. Call to Order / Roll Call / Opening Prayer / Pledge of Allegiance

MAYOR AND COUNCIL

PRESENT: Chris Mosley, Mayor
Kelly Boyd
Oscar Nelson
Kea Ginn
Georgianne Hebblethwaite
R. P. Ashanti-Alexander
Nate McCalla
Brian Gerdes

ABSENT: Zachary Grayson, Vice-Mayor

STAFF

PRESENT: Keith Johnson, City Manager
Amanda Mullins, City Attorney
Susan McDaniel, City Clerk
G. G. Music, Interim Police Chief
Tony Samaniego, Fire Chief
Darren Martin, Chief Building Inspector
Jim Crosby, Public Works Director
Spencer Winzenried, Parks & Rec Director
Robert Brooks, Treasurer
Rachel Bernish, Community Development Director
Lillie Huckaby, Library Director
Shae Mortimer, Marketing & Civic Engagement Manager

ITEM 1. Call to Order/Roll Call/Opening Prayer/Pledge of Allegiance:

City Council Meeting 4-3-2023
6:30 p.m.

Council Member Hebblethwaite gave the invocation and Council Member Kea Ginn lead the Pledge of Allegiance.

ITEM 2. **Citizen Comments:**

(City Council Rules and Regulations limit visitor comments to a maximum of three minutes.)

Kathy Tibbets, Ninnekah, OK – Concerns about homeless and mentally ill disturbing businesses.

Alison Schindler, Chickasha, OK – Concerns about homeless and mentally ill disturbing businesses.

Gator Pyle, Chickasha, OK – Concerns regarding Sterling & Hwy 19 road.

Steve McClain, Chickasha, OK – Concerns about homeless situation downtown.

ITEM 3. **Council Communications.**

a. Presentation by Interim Police Chief Goebel Music.

ITEM 4. **Consent Docket: ITEM 4a through ITEM 4b.**

ITEM 4a. **Acceptance of the Minutes of the March 6, 2023, regular meeting; and the Minutes of the March 20, 2023 Special Meeting.**

ITEM 4b. **Acceptance of the Claims List.**

*Motion by Council Member Ashanti-Alexander, second by Council Member Gerdes to approve the Consent Docket: ITEM 4a thru ITEM 4b.

Roll call vote:

Ayes:” Nelson, Ginn, Hebblethwaite, Ashanti-Alexander, McCalla, Boyd, Gerdes, and Mosley.

“Nays:” None

“Abstain:” None.

Motion carried. 8-0

ITEM 5. **Discussion/Approval of Items Removed from Consent Docket:**

No Action Taken.

ITEM 6. **Discussion and Consideration Items:**

ITEM6a. Discussion, consideration, and possible action to authorize Staff to solicit bids for COC-2302 – City Hall Fire Protection System Refurbishment Project.

*Motion by Council Member Nelson and second by Council Member Ashanti-Alexander to authorize Staff to solicit bids for COC-2303 – City Hall Fire Protection System Refurbishment Project.

** Amended Motion by Council Member Nelson and second by Council Member Ashanti-Alexander to authorize Staff to solicit bids for COC-2303 – City Hall Fire Protection System Refurbishment Project with corrections to bid specs.

Roll call vote:

“Ayes:” Ginn, Hebblethwaite, McCalla, Nelson, Ashanti-Alexander, Gerdes, Boyd and Mosley.

“Nays:” None.

“Abstain:” None.

Motion passed. 8-0

ITEM 6b. Discussion, consideration, and possible action to award Bid COC-2302 – Lake Chickasha Dilapidated Structure Abatement to Washita Construction & Renovation in the amount of \$46,996.00..

*Motion by Council Member Nelson and second by Council Member Gerdes to award Bid COC-2302 – Lake Chickasha Dilapidated Structure Abatement to Washita Construction & Renovation in the amount of \$46,996.00.

**Motion by Council Member Nelson and second by Council Member Gerdes to award Bid COC-2302 – Lake Chickasha Dilapidated Structure Abatement to lowest best bid, Washita Construction & Renovation in the amount of \$46,996.00.

Roll call vote:

“Ayes:” Ginn, Hebblethwaite, Ashanti-Alexander, Gerdes, Boyd, McCalla, Nelson, and Mosley.

“Nays:” None.

“Abstain:” None.

Motion passed. 8-0

ITEM 6c. Discussion, consideration, and possible action to approve a request from the Chickasha Rotary Club to conduct a 5K * Fun Walk at 8:00 a.m. on Saturday, May 6, 2023.

City Council Meeting 4-3-2023

6:30 p.m.

*Motion by Council Member Ashanti-Alexander and second by Council Member Nelson to approve a request from the Chickasha Rotary Club to conduct a 5K * Fun Walk at 8:00 a.m. on Saturday, May 6, 2023.

Roll call vote:

“Ayes:” Hebblethwaite, Ashanti-Alexander, Gerdes, Boyd, Nelson, McCalla, Ginn, and Mosley.

“Nays:” None.

“Abstain:” None.

Motion passed. 8-0

ITEM 6d. Discussion, consideration, and possible action to approve temporary street closure for a WFEC Employee Block Party to be held in the 100 block of Chickasha Avenue on June 9, 2023, from 6:00 p.m. to 9:00 p.m.

*Motion by Council Member Gerdes and second by Council Member Hebblethwaite to approve temporary street closure for a WFEC Employee Block Party to be held in the 100 block of Chickasha Avenue on June 9, 2023, from 6:00 p.m. to 9:00 p.m.

Roll call vote:

“Ayes:” McCalla, Ginn, Boyd, Gerdes, Nelson, Hebblethwaite, Ashanti-Alexander, and Mosley.

“Nays:” None.

“Abstain:” None.

Motion passed. 8-0

ITEM 6e. Discussion, consideration, and possible action to approve the request from the Chickasha Rock Island Ride Committee to conduct their annual Rock Island Ride fund-raising event on Saturday, September 30, 2023.

*Motion by Council Member McCalla and second by Council Member Ashanti-Alexander to approve the request from the Chickasha Rock Island Ride Committee to conduct their annual Rock Island Ride fund-raising event on Saturday, September 30, 2023.

Roll call vote:

“Ayes:” McCalla, Ginn, Boyd, Gerdes, Nelson, Hebblethwaite, Ashanti-Alexander, and Mosley.

“Nays:” None.

“Abstain:” None.

Motion passed. 8-0

ITEM 6f. Discussion, consideration, and possible action to enter into a Staffing Agreement with Onin Staffing, LLC and authorize the Mayor to execute the same.

*Motion by Council Member Hebblethwaite and second by Council Member McCalla to enter into a Staffing Agreement with Onin Staffing, LLC and authorize the Mayor to execute the same.

Roll call vote:

“Ayes:” McCalla, Ginn, Boyd, Gerdes, Nelson, Hebblethwaite, Ashanti-Alexander, and Mosley.

“Nays:” None.

“Abstain:” None.

Motion passed. 8-0

ITEM 6g. Discussion, consideration, and possible action to authorize City Manager to approve temporary road closures pertaining to White Rock Wind Farm transportation route as authorize by the Oklahoma Department of Transportation.

*Motion by Council Member Boyd and second by Council Member Hebblethwaite to authorize City Manager to approve temporary road closures pertaining to White Rock Wind Farm transportation route as authorize by the Oklahoma Department of Transportation.

Roll call vote:

“Ayes:” McCalla, Ginn, Boyd, Gerdes, Nelson, Hebblethwaite, Ashanti-Alexander, and Mosley.

“Nays:” None.

“Abstain:” None.

Motion passed. 8-0

ITEM 7. Adjournment:

Motion by Council Member Ashanti-Alexander and second by Council Member Hebblethwaite to adjourn the meeting.

Meeting adjourned.

TIME: 7:12 P.M.

City Council Meeting 4-3-2023
6:30 p.m.

Chris Mosley, Mayor

ATTEST:

Susan M. McDaniel, CMC - City Clerk

Approved this 17th day of April 2023.



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Finance

Agenda Item No. 4.b.

AGENDA ITEM: Acceptance of the Claims List.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Accept the Claims List.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. COUNCIL REPORT 4.17.23 Redacted

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	GENERAL FUND	BANK OF AMERICA	FEBRUARY 23 PCARD	5,609.96-
		CHICKASHA DEVELOPMENT COMPANY LLC	SALES TAX REBATE ENDING22	20,918.91
		DEARBORN NATIONAL	DEARBORN NATIONAL	2,114.14
		CITY OF CHICKASHA	COMB INS APRIL	37,500.00
		IAFF LOCAL 2041 (HEALTH INS)	IAFF LOCAL 2041 (HEALTH IN	11,002.88
			IAFF LOCAL 2041 (HEALTH IN	11,002.88
			IAFF LOCAL 2041 (HEALTH IN	<u>11,002.88-</u>
			TOTAL:	65,925.97
ADMINISTRATION	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	691.02
		EXPRESS STAR	PUBLISH CAA-2301	123.14
		AT&T MOBILITY	287309221664 ADMIN	380.19
		OKLAHOMA MUNICIPAL RETIRE	OMRF3	446.15
		TRANSFER ACCOUNT	FICA	541.93
			MEDICARE	<u>126.74</u>
			TOTAL:	2,309.17
FIRE ADMINISTRATION	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	590.29
			FEBRURARY USE P-CARDS	150.00
			FEBRURARY USE P-CARDS	908.00
			FEBRURARY USE P-CARDS	96.69
			FEBRURARY USE P-CARDS	5.71
			FEBRURARY USE P-CARDS	15.52
		VERIZON WIRELESS	ACCT:742069840 FEB23 - MAR	120.03
		AT&T MOBILITY	287309221664 FIRE	98.20
			287290294564 FIRE/EMS	6.80
		HILLARY COMMUNICATIONS LLC	HILLARY COMMUNICATIONS LLC	299.95
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - FIR	1,423.90
		OKLAHOMA FIREFIGHTERS	FIRE PENSION	981.23
		AT&T	ACCT:405-222-2289 MAR23-AP	231.63
		TRANSFER ACCOUNT	FICA	65.68
			MEDICARE	<u>109.33</u>
			TOTAL:	5,102.96
POLICE ADMINISTRATION	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	327.81
			FEBRURARY USE P-CARDS	173.92
			FEBRURARY USE P-CARDS	450.17
			FEBRURARY USE P-CARDS	1,100.00
			FEBRURARY USE P-CARDS	300.40
			MONTHLY BILL	2,600.00
		GRADY COUNTY LAW ENFORCEMENT CENTER	FORTIGATE RENEWAL	1,500.76
		STANDLEY SYSTEMS	POLICE STATION	1,082.00
		SPIC & SPAN COMMERCIAL CLEANING, LLC	UTILITIES - ELECTRIC - PD	1,288.00
		PUBLIC SERVICE COMPANY OF OKLAHOMA	MISC ACCTS UTILITIES	72.76
		CKENERGY ELECTRIC COOPERATIV	POLICE PENSION	1,007.18
		CITY OF CHICKASHA-(ACH) OKLAHOMA POLIC	FICA	384.27
		TRANSFER ACCOUNT	MEDICARE	89.87
			MISC ACCTS - SEE DETAIL SH	<u>42.89</u>
			TOTAL:	10,420.03
CEMETERY SERVICES	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	578.97
		AT&T MOBILITY	287309221664 CEMETERY	46.45
		SMALL ENGINE SERVICE	4 STROKEW/25	1,800.00
		TRANSFER ACCOUNT	FICA	130.53
			MEDICARE	30.53
		WYNN, JEFFREY	GRAVE OPENING & CLOSING	2,260.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			GRAVE OPENING & CLOSING	65.00
			TOTAL:	4,911.48
HUMAN RESOURCES	GENERAL FUND	TRANSFER ACCOUNT	FICA	132.53
			MEDICARE	31.00
		MOTIONWORKS PHYSICAL THERAPY	DRUG SCREENS HOPGOOD	30.00
			DRUG SCREENS DOCKERY	30.00
			DRUG SCREENS LANONNA	30.00
			DRUG SCREENS LESTER	30.00
			DRUG SCREENS ALISA	30.00
			DRUG SCREENS BURGESS	30.00
			DRUG SCREENS WALLER	30.00
			TOTAL:	373.53
LIBRARY	GENERAL FUND	ABSOLUTE PLUMBING LLC	REPLACE H2O HEATER/FAUCET	1,430.00
		BANK OF AMERICA	FEBRURARY USE P-CARDS	24.99
			FEBRURARY USE P-CARDS	239.27
			FEBRURARY USE P-CARDS	376.50
			FEBRURARY USE P-CARDS	299.83
			FEBRURARY USE P-CARDS	267.75
		STANDLEY SYSTEMS	ID:61568 LIBRARY PRINTER	39.95
		AT&T MOBILITY	287309221664 LIBRARY	92.90
		SPIC & SPAN COMMERCIAL CLEANING, LLC	LIBRARY	1,665.00
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - LIB	717.17
		ALLISON CRUTCHFIELD	FOOD REIMBURSEMENT	9.52
			41 MILES @ .655	26.86
		WILSON, STEPHEN BOYD	TABLET TABLE	89.79
		DEHART AIR CONDITIONING AND ELECTRONIC	INSTALL 3 NEW UNITS	36,510.00
		A ALERT ALARM CO	LIBRARY ALARM LEASE AND SE	38.00
		TRANSFER ACCOUNT	FICA	514.21
			MEDICARE	120.27
		CRANTON, BETH	ERRAND REIMBURSEMENT	22.47
			TOTAL:	42,484.48
STREET & STORM DRAINAG	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	1,349.53
			FEBRURARY USE P-CARDS	170.82
			FEBRURARY USE P-CARDS	311.85
			FEBRURARY USE P-CARDS	400.00
			FEBRURARY USE P-CARDS	668.89
			FEBRURARY USE P-CARDS	114.00
			FEBRURARY USE P-CARDS	31.20
			FEBRURARY USE P-CARDS	47.53
			FEBRURARY USE P-CARDS	22.50
		EXPRESS SERVICES INC	CONTRACT LABOR	3,645.90
			CONTRACT LABOR	458.05
			CONTRACT LABOR	528.75
			CONTRACT LABOR	4,736.29
			CONTRACT LABOR	603.93
			CONTRACT LABOR	834.71
			CONTRACT LABOR	6,147.29
			CONTRACT LABOR	733.73
			CONTRACT LABOR	838.52
		MARSHALL AUTO PARTS	PARTS&SUPPLIES	484.24
			PARTS&SUPPLIES	202.68
			PARTS&SUPPLIES	127.96
			PARTS&SUPPLIES	117.61

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			PARTS&SUPPLIES	6.68
			PARTS&SUPPLIES	36.79
			PARTS&SUPPLIES	8.04
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - STR	804.00
			UTILITIES - ELECTRIC - STR	376.18
		TRAFFIC SIGNALS INC	SERVICE CALLS, PARTS & RE	500.00
		JOHN HOLT AUTO GROUP	SEERING GEAR BOX	2,243.52
		O'REILLY AUTO PARTS	PARTS&SUPPLIES	23.99
			PARTS&SUPPLIES	43.94
			PART&SUPPLIES	278.59
			PART&SUPPLIES	110.02
		TRANSFER ACCOUNT	FICA	683.87
			MEDICARE	159.95
		UNIFIRST HOLDINGS, L.P.	MISC ACCTS - SEE DETAIL SH	385.66
			MISC ACCTS - SEE DETAIL SH	154.37
			TOTAL:	28,391.58
FLEET MAINTENANCE	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	125.00
			TOTAL:	125.00
ACCOUNTING SERVICES	GENERAL FUND	STANDLEY SYSTEMS	ID:61447 FINANCE OFFICE	85.66
		AT&T MOBILITY	287309221664 FINANCE	92.90
		AUSTIN, TRACEY	REIMBURSEMENT	11.81
			REIMBURSEMENT	24.08
		CULLIGAN/WRIGHT WATER	5 GAL WATER DELIVERY 2.22.	46.10
			RENTAL 03/20-04/19	24.00
		TRANSFER ACCOUNT	FICA	307.87
			MEDICARE	72.00
		CRAWFORD AND ASSOCIATES PC	PROF SERV THRU 3/15/23	1,530.00
			TOTAL:	2,194.42
COMM DEVEL/PLANNING SE	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	619.00
			FEBRURARY USE P-CARDS	760.32
		AT&T MOBILITY	287309221664 COMM DEV	219.43
		TRANSFER ACCOUNT	FICA	284.03
			MEDICARE	66.43
			TOTAL:	1,949.21
GENERAL GOVERNMENT	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	1,208.35
			FEBRURARY USE P-CARDS	2.59
			FEBRURARY USE P-CARDS	53.00
		CHICKASHA CHAMBER OF COMMERCE	BANQUET TABLE	750.00
		STANDLEY SYSTEMS	SOFTWARE CONTRACT 15376-01	9,498.71
		QUADIENT LEASING USA, INC	LEASE COVERAGE 3/30-4/23	324.93
		AMANDA MULLINS, PLLC	LEGAL MATTERS-MARCH 23	8,707.48
		ASCENTIS CORPORATION	ASCENTIS CORPORATION	1,457.50
		MARGARET MCMORROW-LOVE	PROF SERV-MARCH 23	2,948.24
			TOTAL:	24,950.80
BUILDING SERVICES	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	248.97
			FEBRURARY USE P-CARDS	655.88
		TRANSFER ACCOUNT	FICA	307.47
			MEDICARE	71.91
			TOTAL:	1,284.23
FIRE OPERATIONS	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	618.35

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			FEBRURARY USE P-CARDS	506.62
			FEBRURARY USE P-CARDS	1,189.49
			FEBRURARY USE P-CARDS	58.77
		OKLAHOMA FIREFIGHTERS	FIRE PENSION	10,289.86
		TRANSFER ACCOUNT	MEDICARE	1,009.38
		BATES TRUCK REPAIR	BRAKES ON R4	1,175.72
		FLEETPRIDE	REPAIRS ON E2	<u>1,874.80</u>
			TOTAL:	16,722.99
PATROL SERVICES	GENERAL FUND	AT&T	125548331 ANIMAL SHELTER	98.67
		AT&T	ACCT:831-000-6296 MAR19-AP	36.14
			ACCT:831-000-5595 MAR29-AP	374.85
			ACCT:831-000-5595 MAR10-AP	654.79
		BANK OF AMERICA	FEBRURARY USE P-CARDS	46.72
			FEBRURARY USE P-CARDS	62.99
			FEBRURARY USE P-CARDS	354.19
			FEBRURARY USE P-CARDS	206.56
			FEBRURARY USE P-CARDS	324.00
		VERIZON WIRELESS	ACCT:942070090 FEB13 - MAR	4,758.41
		AXON ENTERPRISE INC	NEW TASERS	8,980.80
		AT&T MOBILITY	287309221664 CODE COMPLIEN	135.94
			287309221664 POLICE PATROL	139.35
			287247624740 CHICK PD	164.92
		OKLAHOMA POLYGRAPH SERVICES LLC	POLYGRAPH	250.00
		CITY OF CHICKASHA-(ACH) OKLAHOMA POLIC	POLICE PENSION	6,299.29
		TRANSFER ACCOUNT	FICA	2,402.19
			MEDICARE	<u>561.80</u>
			TOTAL:	25,851.61
INVESTIGATIONS	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	126.54
		CITY OF CHICKASHA-(ACH) OKLAHOMA POLIC	POLICE PENSION	1,671.08
		TRANSFER ACCOUNT	FICA	512.11
			MEDICARE	<u>119.77</u>
			TOTAL:	2,429.50
ANIMAL CONTROL	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	97.89
			FEBRURARY USE P-CARDS	276.22
			FEBRURARY USE P-CARDS	346.37
			FEBRURARY USE P-CARDS	1,049.60
			FEBRURARY USE P-CARDS	1,181.06
			FEBRURARY USE P-CARDS	209.00
		VERDEN VET	CONTRACT VET SERVICES	900.00
		AT&T MOBILITY	287309221664 ANIMAL CONTRO	46.45
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - AC	269.87
		TRANSFER ACCOUNT	FICA	237.39
			MEDICARE	<u>55.51</u>
			TOTAL:	4,669.36
MUNICIPAL COURT	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	85.22
		TRANSFER ACCOUNT	FICA	99.97
			MEDICARE	<u>23.38</u>
			TOTAL:	208.57
DISPATCH SERVICES	GENERAL FUND	SPIC & SPAN COMMERCIAL CLEANING, LLC	911 DISPATCH	408.70
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - DIS	340.73
		DEPARTMENT OF PUBLIC SAFETY	MONTHLY BILL	535.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		TRANSFER ACCOUNT	FICA	616.05
			MEDICARE	<u>144.07</u>
			TOTAL:	2,044.55
CODE COMPLIANCE	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	56.00
			FEBRURARY USE P-CARDS	99.60
		TRANSFER ACCOUNT	FICA	174.57
			MEDICARE	<u>40.82</u>
			TOTAL:	370.99
PARK MAINTENANCE	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	74.40
			FEBRURARY USE P-CARDS	433.48
			FEBRURARY USE P-CARDS	672.81
			FEBRURARY USE P-CARDS	505.34
			FEBRURARY USE P-CARDS	715.44
			FEBRURARY USE P-CARDS	993.58
			FEBRURARY USE P-CARDS	528.58
			FEBRURARY USE P-CARDS	1,415.82
		VERIZON WIRELESS	ACCT:642099969 FEB23 - MAR	80.02
		EXPRESS SERVICES INC	3/21/23	2,143.97
			3/29/23	2,113.67
			4/5/23	479.04
			4/5/23	3,763.46
		AT&T MOBILITY	287246200513 PARKS REC	54.50
			287309221664 PARKS	116.42
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - PAR	1,148.67
		ROJAS REMODELING LLC	DOG PARK FOUNTAIN	2,050.00
		TRANSFER ACCOUNT	FICA	573.47
			MEDICARE	134.11
		ALERT 360	ACCT:008174039 APRIL SERVI	49.21
		UNIFIRST HOLDINGS, L.P.	MISC ACCTS - SEE DETAIL SH	197.56
			MISC ACCTS - SEE DETAIL SH	<u>95.26</u>
			TOTAL:	18,338.81
SPORTS COMPLEX	GENERAL FUND	PIONEER ATHLETIC/MANUFACTURING CO	HOMERUN TEMP FENCE	1,790.29
			BLEACHER CLIP SET	134.19
		BANK OF AMERICA	FEBRURARY USE P-CARDS	10.31
			FEBRURARY USE P-CARDS	377.32
			FEBRURARY USE P-CARDS	609.84
			FEBRURARY USE P-CARDS	140.56
			FEBRURARY USE P-CARDS	4,438.32
			FEBRURARY USE P-CARDS	440.80
		ECO WOOD SOLUTIONS	WOOD CHIPS PLAYGROUND	3,486.40
		EXPRESS SERVICES INC	3/21/23	2,532.34
			3/29/23	1,406.48
			4/5/23	2,400.19
		HILLARY COMMUNICATIONS LLC	HILLARY COMMUNICATIONS LLC	124.31
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - SPO	2,515.15
		TURNPRO AQUATICS	POND TREATMENT	659.00
		ROJAS REMODELING LLC	PANELS AT PLAZA	3,200.00
		HALFF ASSOCIATES INC	WATER FOUNTAIN	6,500.00
		EDWARDS CANVAS INC	DUGOUT COVERS	280.49
		TRANSFER ACCOUNT	FICA	104.99
			MEDICARE	24.55
		BARRINGTON ELECTRIC	PARKING LOT LIGHTS	3,337.00
			PARKING LOT LIGHTING	1,161.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		ECKROAT SEED	INFIELD TURFACE MVP	3,499.90
		GROOMS IRRIGATION COMPANY	SPRINKLERS 3/31/23	3,150.00
			SPRINKLERS 3/27/23	<u>1,118.00</u>
			TOTAL:	43,441.43
SHANNON SPRINGS (FOL)	GENERAL FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	194.08
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - SHA	<u>585.03</u>
			TOTAL:	779.11
DONATIONS	DONATIONS FUND	BANK OF AMERICA	FEBRURARY USE P-CARDS	<u>450.50</u>
			TOTAL:	450.50
NON-DEPARTMENTAL	EMERGENCY MED SERV	CITY OF CHICKASHA	COMB INS APRIL	<u>450.00</u>
			TOTAL:	450.00
EMERGENCY MEDICAL SERV	EMERGENCY MED SERV	ZOLL MEDICAL CORPORATION	ZOLL WARRENTY	11,457.00
		BANK OF AMERICA	FEBRURARY USE P-CARDS	3,782.08
		AT&T MOBILITY	287002901236 EMS	91.50
		QUICK MED HOLDINGS LLC	FEB 2023	3,782.11
		OTA PIKEPASS	CI42690 HEB NB AND SB	7.00
			CI34954 HEB NB AND SB	50.30
		OKLAHOMA FIREFIGHTERS	FIRE PENSION	6,821.17
		TRANSFER ACCOUNT	FICA	311.30
			MEDICARE	<u>786.98</u>
			TOTAL:	27,089.44
CHICKASHA INDUSTRIAL A	CHICKASHA INDUST A	BANK OF AMERICA	FEBRURARY USE P-CARDS	54.99
		CHICKASHA CHAMBER OF COMMERCE	FOL CONTRACT PO	10,000.00
		ECONOMIC DEVELOPMENT COUN	ECONOMIC DEVELOPMENT COUN	30,866.66
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - CIA	153.44
		TRANSFER ACCOUNT	FICA	154.84
			MEDICARE	<u>36.21</u>
			TOTAL:	41,266.14
EMERGENCY 911	E-911 FUND	AT&T	ACCT:4100728394	200.00
		HILLARY COMMUNICATIONS LLC	HILLARY COMMUNICATIONS LLC	374.95
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - E91	18.70
			UTILITIES - ELECTRIC - EME	5.12
		AT&T	ACCT:405-103-0017	83.04
			ACCT:405-521-1548 MAR7-APR	<u>326.92</u>
			TOTAL:	1,008.73
FIRE-EMS TRAINING	FIRE/EMS TRAINING	OSDH EMERGENCY SYSTEMS	TRIPLETT: EMS RENEWAL	85.00
			CARD: EMS RENEWAL	85.00
			OFFSTATTER-EMS RENEWAL	32.50
			MCNABB: EMS RENEWAL	32.50
			SMITH: EMS RENEWAL	<u>32.50</u>
			TOTAL:	267.50
NON-DEPARTMENTAL	CHICKASHA MUNICIPA	MISC ONE-TIME V CDBL INC	REFUND FOR SERVICES	1,544.82
		KIMBERLY COLE	LABOR REFUND	180.00
		CAMP, DEBRA	CAMP, DEBRA: REFUND	359.37
		CITY OF CHICKASHA	COMB INS APRIL	<u>16,683.33</u>
			TOTAL:	18,767.52
UTILITY BILLING	CHICKASHA MUNICIPA	US PAYMENTS LLC	PAYSITE FEE - #1145	195.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		DATAPOSE	DATAPOSE 03/01-03/31	4,778.46
		TRANSFER ACCOUNT	FICA	347.90
			MEDICARE	<u>81.36</u>
			TOTAL:	5,402.72
CMMA - CAPITAL PROJECTS	CHICKASHA MUNICIPAL	CORE AND MAIN LP	2' B62B HYDRANT EXT	927.14
		BANK OF AMERICA	FEBRURARY USE P-CARDS	213.46
			FEBRURARY USE P-CARDS	562.45
		OKLAHOMA CONTRACTORS SUPP	2" AIR REPLACEMENT VALVE	2,975.00
		UTILITY TECHNOLOGY SERVICES	PJ ADPTS.	513.88
			3" DROP IN'S T2	1,120.00
			COUPLINGS	431.07
			1" METERS	3,240.00
			2" DROP INS & PIT LID HOU	1,950.00
			3/4" METERS	16,000.00
			4" METER	2,950.00
			1 1/2" & 2" METERS	2,835.00
			6" CABLE C WIRE	<u>3,500.00</u>
			TOTAL:	37,218.00
CMMA GENERAL	CHICKASHA MUNICIPAL	TYLER TECHNOLOGIES	ERP PRO UTILITIES ANNUAL F	1,472.59
		BANK OF OKLAHOMA	BOND TRUSTEE FEE	<u>2,000.00</u>
			TOTAL:	3,472.59
PUBLIC WORKS ADMIN	CHICKASHA MUNICIPAL	BANK OF AMERICA	FEBRURARY USE P-CARDS	109.07
			FEBRURARY USE P-CARDS	149.40
			FEBRURARY USE P-CARDS	14.99
		OTA PIKEPASS	CI20440 HEB NB	3.50
		TRANSFER ACCOUNT	FICA	327.94
			MEDICARE	76.70
		CANADIAN VALLEY TECHNOLOGY CENTER	CUSTOMER SERVICE TRAINING	<u>1,000.00</u>
			TOTAL:	1,681.60
SANITATION DEPARTMENT	CHICKASHA MUNICIPAL	BANK OF AMERICA	FEBRURARY USE P-CARDS	9.59
		TRANSFER ACCOUNT	FICA	86.30
			MEDICARE	20.18
		UNIFIRST HOLDINGS, L.P.	MISC ACCTS - SEE DETAIL SH	24.12
			MISC ACCTS - SEE DETAIL SH	<u>12.06</u>
			TOTAL:	152.25
WATER PLANT	CHICKASHA MUNICIPAL	USW UTILITY GROUP	WATER TREATMENT APRIL	101,852.89
		FT COBB RES MAS CONS DIST	WATER SALE CONT MAY 23	33,840.98
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - WP	10,477.20
		CKENERGY ELECTRIC COOPERATIV	MISC ACCTS UTILITIES	4,740.81
		SUMMIT UTILITIES	ACCT:210100192935	227.62
		RURAL WATER DIST.#7	RURAL WATER DIST.#7	<u>1,976.87</u>
			TOTAL:	153,116.37
WASTEWATER PLANT	CHICKASHA MUNICIPAL	USW UTILITY GROUP	WASTEWATER TREAMENT PLANT	60,989.56
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - WWP	12,536.54
			UTILITIES - ELECTRIC - WAS	<u>48.28</u>
			TOTAL:	73,574.38
LINE MAINTENANCE DEPT	CHICKASHA MUNICIPAL	BANK OF AMERICA	FEBRURARY USE P-CARDS	154.20
			FEBRURARY USE P-CARDS	136.03
			FEBRURARY USE P-CARDS	232.40

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			FEBRURARY USE P-CARDS	128.30
			FEBRURARY USE P-CARDS	1,150.04
			FEBRURARY USE P-CARDS	392.17
			FEBRURARY USE P-CARDS	128.84
			FEBRURARY USE P-CARDS	482.92
			FEBRURARY USE P-CARDS	180.10
			FEBRURARY USE P-CARDS	18.60
			ACCT:842043340 FEB13-MAR12	238.90
		VERIZON WIRELESS	REPAIR MINI-X	12,002.04
		BOBCAT OF OKLAHOMA CITY	287309221664 LINE MAINT	204.66
		AT&T MOBILITY	HYDRO JETTING SERVICE	1,437.50
		LUCKINBILL CONSTRUCTION CO. LLC	ROD SEWER LINE	517.50
		LUCKINBILL MECHANICAL, INC	ROD SEWER LINE	2,450.00
		KRAPFF REYNOLDS CONST. CO	PARTS&SUPPLIES	40.78
		O'REILLY AUTO PARTS	PARTS&SUPPLIES	607.92
			PARTS&SUPPLIES	131.88
			PARTS&SUPPLIES	138.96
			PARTS&SUPPLIES	27.99
			PARTS&SUPPLIES	5.60
		TRANSFER ACCOUNT	FICA	752.03
			MEDICARE	175.88
		MCI WORLDCOM	LONG DISTANCE CHARGES	10.87
			LONG DISTANCE CHARGES	90.27
		UNIFIRST HOLDINGS, L.P.	MISC ACCTS - SEE DETAIL SH	1,241.43
			MISC ACCTS - SEE DETAIL SH	<u>96.33</u>
			TOTAL:	23,174.14
LAKE CHICKASHA	CHICKASHA MUNICIPA	RANDALL SCOTT VAUGHN dba CHISOLM TRAIL	CABIN ABATEMENT ENGINEERI	600.00
		BANK OF AMERICA	FEBRURARY USE P-CARDS	302.60
			FEBRURARY USE P-CARDS	39.24
		AT&T MOBILITY	287002901236 LAKE	40.73
		CKENERGY ELECTRIC COOPERATIV	MISC ACCTS UTILITIES	<u>1,226.32</u>
			TOTAL:	2,208.89
BUILDING MAINTENANCE	CHICKASHA MUNICIPA	AT&T	ACCT:831-000-6296 MAR19-AP	274.15
			ACCT:831-001-2109 MAR7-APR	3,455.38
		BANK OF AMERICA	FEBRURARY USE P-CARDS	136.50
		TDS TELECOM	TDS TELECOM 03192023	52.28
		SPIC & SPAN COMMERCIAL CLEANING, LLC	CITY HALL	1,595.00
			PUBLIC WORKS FACILITY	830.50
			PARK RENTAL	303.00
		HILLARY COMMUNICATIONS LLC	HILLARY COMMUNICATIONS LLC	174.31
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - BUI	2,945.30
		DEHART AIR CONDITIONING AND ELECTRONIC	PREVENTIVE MAINT. 6 OF 12	4,474.58
		AT&T	ACCT:405-224-0026 MAR15-AP	8,132.10
			ACCT:405-224-0305 MAR15-AP	266.51
			ACCT:405-224-0464 MAR15-AP	469.92
			ACCT:405-224-1415 MAR15-AP	235.40
			ACCT: 405-224-3486 MAR15-A	266.51
		TRANSFER ACCOUNT	FICA	96.14
			MEDICARE	22.48
		ALERT 360	ACCT:008163636	45.84
		UNIFIRST HOLDINGS, L.P.	MISC ACCTS - SEE DETAIL SH	13.60
			MISC ACCTS - SEE DETAIL SH	6.80
		BARRINGTON ELECTRIC	OUTLET REPLACEMENT	124.00
		AT&T	ACCT: 405-222-6002 MARCH U	13,715.28

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		STORAGE 'R' US	UNIT 116 MARCH 2023	195.00
			TOTAL:	37,830.58
NON-DEPARTMENTAL	AIRPORT	CITY OF CHICKASHA	COMB INS APRIL	3,825.00
			TOTAL:	3,825.00
AIRPORT	AIRPORT	BANK OF AMERICA	FEBRURARY USE P-CARDS	63.01
			FEBRURARY USE P-CARDS	225.16
			FEBRURARY USE P-CARDS	155.44
			FEBRURARY USE P-CARDS	600.00
		SPIC & SPAN COMMERCIAL CLEANING, LLC	AIRPORT	207.55
		ASAP ENERGY, INC	100 LL AV GAS	31,262.41
		PUBLIC SERVICE COMPANY OF OKLAHOMA	UTILITIES - ELECTRIC - AIR	1,018.70
		CULLIGAN/WRIGHT WATER	RENTAL SERV 03/20-04/19	9.00
		TRANSFER ACCOUNT	FICA	121.07
			MEDICARE	28.32
		WILLIAM MARVIN JOHNSON LLC	AWOS MAINT MAR15-APR15	300.00
		UNIFIRST HOLDINGS, L.P.	MISC ACCTS - SEE DETAIL SH	201.34
			TOTAL:	34,192.00
GENERAL	ARPA TARGETED GRAN	BANK OF AMERICA	FEBRURARY USE P-CARDS	1,030.00
			TOTAL:	1,030.00
CAPITAL PROJECTS	CAPITAL PROJECTS F	VAUGHN, R. SCOTT	COLLEGE SEWAGE LIFT STAT	825.00
			UTILITY RELOCATION	1,716.25
			TOTAL:	2,541.25
DEDICATED SALES TAX	CIP-DEDICATED SALE	BANK OF OKLAHOMA	BOK SALES TAX REVENUE APRI	96,684.55
		DOLESE BROS CO	BOK SALES TAX REVENUE NOTE	96,684.55
			CONCETE ROCK SAND	217.40
			CONCETE ROCK SAND	175.00
			CONCETE ROCK SAND	516.00
		LOGAN COUNTY ASPHALT	COLD LAY ASPHALT	3,758.66
			COLD LAY ASPHALT	2,498.72
			TOTAL:	200,534.88
STREET & ALLEY	STREET AND ALLEY F	SIGNAL SYSTEM MANAGEMENT INC	TRAFFIC SIGNAL MNGMT APRIL	2,500.00
			TOTAL:	2,500.00
COMBINED INSURANCE	COMBINED INSURANCE	OMAG	QRTLY PREM GEN LIAB	25,838.75
			PROPERY QRTLY PYMT	29,005.00
			TOTAL:	54,843.75
NON-DEPARTMENTAL	AP/PAYROLL CASH FU	DEPARTMENT OF CHILDREN AND FAMILY SERV		287.00
		DEPARTMENT OF HUMAN SERVICES		266.57
				164.87
				180.00
				151.75
				177.56
				100.00
				126.37
				175.78
				324.07
				106.75
		OKLAHOMA FIREFIGHTERS	FIRE PENSION BUY BACK	174.01
			FIRE PENSION	11,630.76

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		CITY OF CHICKASHA-(ACH) OKLAHOMA POLIC	POLICE PENSION	3,434.15
		OKLAHOMA MUNICIPAL RETIRE	OMRF3	446.15
		TRANSFER ACCOUNT	ENTITY 0037102001	4,602.50
			FEDERAL WITHHOLDING	25,079.28
			STATE INCOME TAX	9,694.00
			FICA	10,270.65
			MEDICARE	4,219.53
		CITY OF CHICKASHA FLEX SPENDING ACCOUN	UNREIMBURSED MEDICAL 23-19	<u>1,507.07</u>
			TOTAL:	73,118.82

===== FUND TOTALS =====

11	GENERAL FUND	305,279.78
20	DONATIONS FUND	450.50
23	EMERGENCY MED SERV FUND	27,539.44
25	CHICKASHA INDUST AUTH	41,266.14
27	E-911 FUND	1,008.73
28	FIRE/EMS TRAINING FUND	267.50
31	CHICKASHA MUNICIPAL AUTH	356,599.04
39	AIRPORT	38,017.00
44	ARPA TARGETED GRANTS	1,030.00
52	CAPITAL PROJECTS FUND	2,541.25
53	CIP-DEDICATED SALES TAX	200,534.88
54	STREET AND ALLEY FUND	2,500.00
71	COMBINED INSURANCE	54,843.75
99	AP/PAYROLL CASH FUND	73,118.82

 GRAND TOTAL: 1,104,996.83

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 99-AP VENDOR LIST
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 4/05/2023 THRU 4/18/2023
CHECK DATE: 0/00/0000 THRU 99/99/9999

PAYROLL SELECTION

PAYROLL EXPENSES: NO
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: NO
REPORT TITLE: COUNCIL REPORT 4.17.23
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Finance

Agenda Item No. 4.c.

AGENDA ITEM: Acceptance of the Financials for March 2023

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Accept Financials for March 2023

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Financials March 2023

FINANCIAL STATEMENT (UNAUDITED)

AS OF: MARCH 31ST, 2023

11 -GENERAL FUND

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
PERMITS	256,800.00	25,532.89	0.00	284,764.09	0.00 (	27,964.09)	110.89
LICENSES	105,100.00	29,297.00	0.00	103,653.25	0.00	1,446.75	98.62
CEMETERY	105,000.00	6,926.25	0.00	64,990.00	0.00	40,010.00	61.90
FEES	40,400.00	11,940.78	0.00	59,709.07	0.00 (	19,309.07)	147.79
RENT	3,500.00	725.00	0.00	2,325.00	0.00	1,175.00	66.43
STATE TAX	14,750,000.00	1,182,204.00	0.00	11,896,250.47	0.00	2,853,749.53	80.65
OTHER TAX	850,000.00	62,236.21	0.00	664,592.57	0.00	185,407.43	78.19
FRANCHISE TAX	479,000.00	72,951.76	0.00	523,918.31	0.00 (	44,918.31)	109.38
GRANTS AND PROGRAMS	25,000.00	0.00	0.00	48,408.31	0.00 (	23,408.31)	193.63
SWIMMING POOL/SPORTS COM	47,500.00	400.00	0.00	12,690.97	0.00	34,809.03	26.72
MISC REVENUES	135,000.00	136.85	0.00	38,199.15	0.00	96,800.85	28.30
TRANSFER OTHER FUNDS-EQU	2,182,259.00	172,459.85	0.00	1,558,601.42	0.00	623,657.58	71.42
INTEREST	4,500.00	1,389.01	0.00	12,722.06	0.00 (	8,222.06)	282.71
PRIOR YEAR FUND BALANCE C	2,111,516.66	0.00	0.00	0.00	0.00	2,111,516.66	0.00
*** TOTAL REVENUES ***	21,095,575.66	1,566,199.60	0.00	15,270,824.67	0.00	5,824,750.99	72.39

EXPENDITURE SUMMARY

01-ADMINISTRATION	380,360.00	28,651.42	0.00	268,935.70	165.27	111,259.03	70.75
04-EMERGENCY MANAGEMENT	10,000.00	1,796.25	0.00	4,389.02	0.00	5,610.98	43.89
02-FIRE DEPARTMENT-PS	399,659.00	117,150.42	0.00	353,794.19	1,400.00	44,464.81	88.87
21-FIRE OPERATIONS	2,960,779.00	232,030.56	0.00	1,964,890.16	5,516.22	990,372.62	66.55
03-POLICE DEPARTMENT-PS	577,328.00	24,701.05	0.00	393,337.47	1,500.76	182,489.77	68.39
41-PATROL SERVICES	2,326,259.00	133,174.63	0.00	1,338,739.11	15,935.74	971,584.15	58.23
42-INVESTIGATIONS	365,049.00	26,102.86	0.00	271,090.15	0.00	93,958.85	74.26
43-ANIMAL CONTROL	238,955.00	12,627.54	0.00	125,913.80	0.00	113,041.20	52.69
44-MUNICIPAL COURT	75,411.00	5,492.71	0.00	56,331.10	0.00	19,079.90	74.70
45-DISPATCH	617,994.00	28,280.63	0.00	237,365.87	535.00	380,093.13	38.50
51-PARK MAINTENANCE	965,024.00	48,661.00	0.00	685,941.89	22,788.64	256,293.47	73.44
52-SPORTS COMPLEX	392,059.00	23,165.60	0.00	254,032.28	24,238.37	113,788.35	70.98
54-SHANNON SPRINGS (FOL)	92,460.00	5,204.88	0.00	61,499.61	2,005.00	28,955.39	68.68
06-CEMETERY MAINTENANC-C	227,900.00	8,365.55	0.00	86,201.52	88,707.87	52,990.61	76.75
08-LIBRARY - C&R	567,346.66	31,775.74	1,326.00	297,211.34	42,911.96	228,549.36	59.72
09-STREET & STORM	1,011,161.00	112,321.04	2,239.47	818,643.15	45,029.77	149,727.55	85.19
10-FLEET	67,601.00	552.67	0.00	5,860.14	0.00	61,740.86	8.67
14-FINANCE-GG	513,614.00	17,898.67	0.00	268,420.67	1,530.00	243,663.33	52.56
07-HUMAN RESOURCES	132,261.00	5,854.80	0.00	37,947.92	0.00	94,313.08	28.69
16-COMM DEVEL/PLAN SERV	270,932.00	13,272.03	0.00	157,369.25	15,270.00	98,292.75	63.72
18-BUILDING SERVICES	277,782.00	14,384.07	0.00	185,169.93	750.00	91,862.07	66.93
46-CODE COMPLIANCE	227,955.00	16,233.24	0.00	122,016.86	2,500.00	103,438.14	54.62
17-GENERAL GOVERNMENT-GG	8,361,167.00	648,769.26	0.00	6,319,139.22	0.00	2,042,027.78	75.58
70-GRANT(S)	0.00	3,753.90	0.00	92,556.20	49,344.04 (	141,900.24)	0.00
*** TOTAL EXPENDITURES ***	21,059,056.66	1,560,220.52	3,565.47	14,406,796.55	320,128.64	6,335,696.94	69.91
* REVENUE OVER(UNDER) EXPENDITURES *	36,519.00	5,979.08	3,565.47	864,028.12 (	320,128.64) (	510,945.95)	499.12

CITY OF CHICKASHA
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

20 -DONATIONS FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
DONATIONS	112,495.00	3,019.00	0.00	158,403.99	0.00 (	45,908.99)	140.81
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	100.00	212.24	0.00	1,282.13	0.00 (	1,182.13)	282.13
PRIOR YEAR FUND BALANCE C	3,600.00	0.00	0.00	0.00	0.00	3,600.00	0.00
REV CATG 4701	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	116,195.00	3,231.24	0.00	159,686.12	0.00 (	43,491.12)	137.43
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
20-DONATIONS-GG	<u>116,195.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,838.20</u>	<u>3,351.75</u>	<u>85,005.05</u>	<u>26.84</u>
*** TOTAL EXPENDITURES ***	116,195.00	0.00	0.00	27,838.20	3,351.75	85,005.05	26.84
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	3,231.24	0.00	131,847.92 (	3,351.75) (	128,496.17)	0.00
	=====	=====	=====	=====	=====	=====	=====

FINANCIAL STATEMENT (UNAUDITED)

AS OF: MARCH 31ST, 2023

23 -EMERGENCY MED SERV FUND

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMS FEES	2,606,343.00	200,557.38	0.00	1,134,166.02	0.00	1,472,176.98	43.52
GRANTS AND PROGRAMS	517,220.00	380,215.00	0.00	566,298.95	0.00	(49,078.95)	109.49
MISC REVENUES	100.00	0.00	0.00	22,832.14	0.00	(22,732.14)	832.14
TRANSFER OTHER FUNDS-EQU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	250.00	112.70	0.00	627.83	0.00	(377.83)	251.13
PRIOR YEAR FUND BALANCE C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>3,123,913.00</u>	<u>580,885.08</u>	<u>0.00</u>	<u>1,723,924.94</u>	<u>0.00</u>	<u>1,399,988.06</u>	<u>55.18</u>
<u>EXPENDITURE SUMMARY</u>							
02-FIRE DEPARTMENT-PS	<u>3,123,913.00</u>	<u>203,074.63</u>	<u>0.00</u>	<u>2,016,102.00</u>	<u>323,614.11</u>	<u>784,196.89</u>	<u>74.90</u>
*** TOTAL EXPENDITURES ***	<u>3,123,913.00</u>	<u>203,074.63</u>	<u>0.00</u>	<u>2,016,102.00</u>	<u>323,614.11</u>	<u>784,196.89</u>	<u>74.90</u>
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>377,810.45</u>	<u>0.00</u>	<u>(292,177.06)</u>	<u>(323,614.11)</u>	<u>615,791.17</u>	<u>0.00</u>

C I T Y O F C H I C K A S H A
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

25 -CHICKASHA INDUST AUTH
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS AND PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTS/AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	607,500.00	46,684.17	0.00	467,917.77	0.00	139,582.23	77.02
INTEREST	0.00	452.86	0.00	2,656.48	0.00	(2,656.48)	0.00
PRIOR YEAR FUND BALANCE C	<u>394,935.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>394,935.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>1,002,435.00</u>	<u>47,137.03</u>	<u>0.00</u>	<u>470,574.25</u>	<u>0.00</u>	<u>531,860.75</u>	<u>46.94</u>
<u>EXPENDITURE SUMMARY</u>							
25-CHICKASHA INDUSTRIAL	<u>1,002,435.00</u>	<u>47,498.77</u>	<u>0.00</u>	<u>394,561.54</u>	<u>15,000.00</u>	<u>592,873.46</u>	<u>40.86</u>
*** TOTAL EXPENDITURES ***	<u>1,002,435.00</u>	<u>47,498.77</u>	<u>0.00</u>	<u>394,561.54</u>	<u>15,000.00</u>	<u>592,873.46</u>	<u>40.86</u>
** REVENUE OVER(UNDER) EXPENDITURES **	<u>0.00</u>	<u>(361.74)</u>	<u>0.00</u>	<u>76,012.71</u>	<u>(15,000.00)</u>	<u>(61,012.71)</u>	<u>0.00</u>

FINANCIAL STATEMENT (UNAUDITED)

AS OF: MARCH 31ST, 2023

26 -ED-DEDICATED SALES TAX
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
STATE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	5,000.00	260.78	0.00	14,116.94	0.00	(9,116.94)	282.34
PRIOR YEAR FUND BALANCE C	<u>1,870,085.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,870,085.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>1,875,085.00</u>	<u>260.78</u>	<u>0.00</u>	<u>14,116.94</u>	<u>0.00</u>	<u>1,860,968.06</u>	<u>0.75</u>
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
26-ED DED. SALES TAX	<u>1,875,085.00</u>	<u>165,620.00</u>	<u>0.00</u>	<u>265,620.00</u>	<u>0.00</u>	<u>1,609,465.00</u>	<u>14.17</u>
*** TOTAL EXPENDITURES ***	<u>1,875,085.00</u>	<u>165,620.00</u>	<u>0.00</u>	<u>265,620.00</u>	<u>0.00</u>	<u>1,609,465.00</u>	<u>14.17</u>
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER(UNDER) EXPENDITURES **	0.00 (165,359.22)		0.00 (251,503.06)		0.00	251,503.06	0.00
	=====	=====	=====	=====	=====	=====	=====

C I T Y O F C H I C K A S H A
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

27 -E-911 FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
E-911	143,000.00	12,842.33	0.00	119,540.13	0.00	23,459.87	83.59
GRANTS AND PROGRAMS	0.00	0.00	0.00	145,944.10	0.00	(145,944.10)	0.00
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	100.00	183.41	0.00	485.10	0.00	(385.10)	485.10
PRIOR YEAR FUND BALANCE C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	143,100.00	13,025.74	0.00	265,969.33	0.00	(122,869.33)	185.86
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
27-EMERGENCY 911-PS	<u>143,100.00</u>	<u>6,529.59</u>	<u>0.00</u>	<u>38,795.07</u>	<u>0.00</u>	<u>104,304.93</u>	<u>27.11</u>
*** TOTAL EXPENDITURES ***	143,100.00	6,529.59	0.00	38,795.07	0.00	104,304.93	27.11
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER(UNDER) EXPENDITURES **	0.00	6,496.15	0.00	227,174.26	0.00	(227,174.26)	0.00
	=====	=====	=====	=====	=====	=====	=====

C I T Y O F C H I C K A S H A
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2023

28 -FIRE/EMS TRAINING FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	100.00	24.00	0.00	88.00	0.00	12.00	88.00
INTEREST	<u>0.00</u>	<u>0.20</u>	<u>0.00</u>	<u>1.25</u>	<u>0.00</u>	<u>(1.25)</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>100.00</u>	<u>24.20</u>	<u>0.00</u>	<u>89.25</u>	<u>0.00</u>	<u>10.75</u>	<u>89.25</u>
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
02-FIRE DEPARTMENT-PS	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>24.20</u>	<u>0.00</u>	<u>89.25</u>	<u>0.00</u>	<u>(89.25)</u>	<u>0.00</u>
	=====	=====	=====	=====	=====	=====	=====

C I T Y O F C H I C K A S H A
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

29 -POLICE TRAINING FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	9,900.00	416.07	0.00	4,447.06	0.00	5,452.94	44.92
INTEREST	0.00	1.85	0.00	15.19	0.00	15.19	0.00
PRIOR YEAR FUND BALANCE C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	9,900.00	417.92	0.00	4,462.25	0.00	5,437.75	45.07
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
03-POLICE DEPARTMENT-PS	<u>9,900.00</u>	<u>3,171.00</u>	<u>0.00</u>	<u>5,889.00</u>	<u>0.00</u>	<u>4,011.00</u>	<u>59.48</u>
*** TOTAL EXPENDITURES ***	9,900.00	3,171.00	0.00	5,889.00	0.00	4,011.00	59.48
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **	0.00 (	2,753.08)	0.00 (	1,426.75)	0.00	1,426.75	0.00
	=====	=====	=====	=====	=====	=====	=====

FINANCIAL STATEMENT (UNAUDITED)

AS OF: MARCH 31ST, 2023

31 -CHICKASHA MUNICIPAL AUTH
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
LICENSES	30,000.00	770.00	0.00	16,988.00	0.00	13,012.00	56.63
FEES	25,000.00	1,984.00	0.00	17,085.81	0.00	7,914.19	68.34
RENT	162,750.00	7,077.30	0.00	147,404.10	0.00	15,345.90	90.57
GRANTS AND PROGRAMS	0.00	0.00	0.00	2,836.86	0.00	(2,836.86)	0.00
OIL & GAS	12,000.00	0.00	0.00	11,550.00	0.00	450.00	96.25
UTILITY SERVICE	11,317,500.00	833,892.01	0.00	6,965,501.37	0.00	4,351,998.63	61.55
MISC REVENUES	15,000.00	392.32	0.00	141,419.18	0.00	(126,419.18)	942.79
TRANSFER OTHER FUNDS-EQU	3,666,667.00	278,704.80	0.00	3,598,934.16	0.00	67,732.84	98.15
INTEREST	40,000.00	4,881.22	0.00	74,680.31	0.00	(34,680.31)	186.70
PRIOR YEAR FUND BALANCE C	<u>1,713,590.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,713,590.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>16,982,507.00</u>	<u>1,127,701.65</u>	<u>0.00</u>	<u>10,976,399.79</u>	<u>0.00</u>	<u>6,006,107.21</u>	<u>64.63</u>
<u>EXPENDITURE SUMMARY</u>							
30-CMA CAPITAL	7,145,714.00	61,591.46	5,140.00	599,173.45	135,381.48	6,416,299.07	10.21
31-CMA GENERAL-BT	2,314,200.00	210,736.66	0.00	1,788,768.67	0.00	525,431.33	77.30
15-UTILITY BILLING	255,276.00	21,124.46	0.00	194,236.94	0.00	61,039.06	76.09
32-PUBLIC WORKS ADMIN-BT	257,022.00	21,288.91	0.00	171,747.52	1,434.60	83,839.88	67.38
33-SANITATION-BT	2,553,910.00	377,164.24	0.00	1,777,457.69	3,179.00	773,273.31	69.72
34-WATER PLANT-BT	2,122,000.00	251,419.29	0.00	1,517,309.42	0.00	604,690.58	71.50
35-WASTEWATER PLANT-BT	973,500.00	135,839.43	0.00	712,900.74	0.00	260,599.26	73.23
36-LINE MAINTENANCE-BT	650,885.00	53,352.30	0.00	508,527.34	32,737.53	109,620.13	83.16
37-LAKE CHICKASHA-C&R	155,156.00	5,389.15	0.00	57,809.35	0.00	97,346.65	37.26
38-BUILDING MAINTENANCE	<u>554,844.00</u>	<u>38,753.49</u>	<u>0.00</u>	<u>361,257.23</u>	<u>4,173.96</u>	<u>189,412.81</u>	<u>65.86</u>
*** TOTAL EXPENDITURES ***	<u>16,982,507.00</u>	<u>1,176,659.39</u>	<u>5,140.00</u>	<u>7,689,188.35</u>	<u>176,906.57</u>	<u>9,121,552.08</u>	<u>46.29</u>
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>(48,957.74)</u>	<u>5,140.00</u>	<u>3,287,211.44</u>	<u>(176,906.57)</u>	<u>(3,115,444.87)</u>	<u>0.00</u>

CITY OF CHICKASHA
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

39 -AIRPORT

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RENT	88,055.00	10,808.89	0.00	67,400.01	0.00	20,654.99	76.54
GRANTS AND PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OIL & GAS	675,000.00	27,359.05	0.00	272,852.77	0.00	402,147.23	40.42
MISC REVENUES	30,000.00	10,000.00	0.00	23,176.37	0.00	6,823.63	77.25
TRANSFER OTHER FUNDS-EQU	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
INTEREST	10,000.00	10,145.82	0.00	30,439.28	0.00	(20,439.28)	304.39
PRIOR YEAR FUND BALANCE C	<u>725,135.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>725,135.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>1,533,190.00</u>	<u>58,313.76</u>	<u>0.00</u>	<u>393,868.43</u>	<u>0.00</u>	<u>1,139,321.57</u>	<u>25.69</u>
<u>EXPENDITURE SUMMARY</u>							
39-AIRPORT-BT	<u>1,533,190.00</u>	<u>35,101.57</u>	<u>0.00</u>	<u>296,940.46</u>	<u>44,563.41</u>	<u>1,191,686.13</u>	<u>22.27</u>
*** TOTAL EXPENDITURES ***	<u>1,533,190.00</u>	<u>35,101.57</u>	<u>0.00</u>	<u>296,940.46</u>	<u>44,563.41</u>	<u>1,191,686.13</u>	<u>22.27</u>
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>23,212.19</u>	<u>0.00</u>	<u>96,927.97</u>	<u>(44,563.41)</u>	<u>(52,364.56)</u>	<u>0.00</u>

FINANCIAL STATEMENT (UNAUDITED)

AS OF: MARCH 31ST, 2023

44 -ARPA TARGETED GRANTS
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
GRANTS AND PROGRAMS	0.00	0.00	0.00	1,450,483.88	0.00	(1,450,483.88)	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR YEAR FUND BALANCE C	<u>1,278,902.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,278,902.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>1,278,902.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,450,483.88</u>	<u>0.00</u>	<u>(171,581.88)</u>	<u>113.42</u>
<u>EXPENDITURE SUMMARY</u>							
01-GENERAL	1,278,902.00	200,180.00	65,088.21	462,715.36	55,591.28	825,683.57	35.44
07-FIRE OPERATIONS	0.00	0.00	0.00	0.00	154,453.95	(154,453.95)	0.00
08-LIBRARY	0.00	0.00	0.00	1,571.27	0.00	(1,571.27)	0.00
09-LIBRARY-ODL READY2REA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	<u>1,278,902.00</u>	<u>200,180.00</u>	<u>65,088.21</u>	<u>464,286.63</u>	<u>210,045.23</u>	<u>669,658.35</u>	<u>47.64</u>
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>(200,180.00)</u>	<u>65,088.21</u>	<u>986,197.25</u>	<u>(210,045.23)</u>	<u>(841,240.23)</u>	<u>0.00</u>

FINANCIAL STATEMENT (UNAUDITED)

AS OF: MARCH 31ST, 2023

52 -CAPITAL PROJECTS FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS AND PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OIL & GAS	30,000.00	19,476.18	0.00	2,931,158.49	0.00 (2,901,158.49)	770.53	
MISC REVENUES	0.00	0.00	0.00	0.56	0.00 (0.56)	0.00	0.00
TRANSFER OTHER FUNDS-EQU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	1,900.00	2,198.09	0.00	10,064.32	0.00 (8,164.32)	529.70	
PRIOR YEAR FUND BALANCE C	<u>119,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>119,000.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	150,900.00	21,674.27	0.00	2,941,223.37	0.00 (2,790,323.37)	949.12	
=====							
<u>EXPENDITURE SUMMARY</u>							
CAPITAL PROJECTS	<u>150,900.00</u>	<u>0.00</u>	<u>0.00</u>	<u>141,351.62</u>	<u>235,070.13 (225,521.75)</u>	<u>249.45</u>	
*** TOTAL EXPENDITURES ***	150,900.00	0.00	0.00	141,351.62	235,070.13 (225,521.75)	249.45	
=====							
** REVENUE OVER(UNDER) EXPENDITURES **	0.00	21,674.27	0.00	2,799,871.75 (235,070.13)	(2,564,801.62)	0.00	
=====							

C I T Y O F C H I C K A S H A
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

53 -CIP-DEDICATED SALES TAX
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
STATE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS AND PROGRAMS	0.00	0.00	0.00	236,767.19	0.00	(236,767.19)	0.00
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	2,930,000.00	234,991.71	0.00	2,364,676.71	0.00	565,323.29	80.71
INTEREST	7,500.00	2,770.03	0.00	24,574.39	0.00	(17,074.39)	327.66
PRIOR YEAR FUND BALANCE C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>2,937,500.00</u>	<u>237,761.74</u>	<u>0.00</u>	<u>2,626,018.29</u>	<u>0.00</u>	<u>311,481.71</u>	<u>89.40</u>
<u>EXPENDITURE SUMMARY</u>							
53-DEDICATED SALE TAX-GG	<u>2,937,500.00</u>	<u>6,011.63</u>	<u>0.00</u>	<u>1,233,744.99</u>	<u>361,540.80</u>	<u>1,342,214.21</u>	<u>54.31</u>
*** TOTAL EXPENDITURES ***	<u>2,937,500.00</u>	<u>6,011.63</u>	<u>0.00</u>	<u>1,233,744.99</u>	<u>361,540.80</u>	<u>1,342,214.21</u>	<u>54.31</u>
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>231,750.11</u>	<u>0.00</u>	<u>1,392,273.30</u>	<u>(361,540.80)</u>	<u>(1,030,732.50)</u>	<u>0.00</u>

FINANCIAL STATEMENT (UNAUDITED)

AS OF: MARCH 31ST, 2023

54 -STREET AND ALLEY FUND

FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
STATE TAX	30,000.00	2,180.73	0.00	21,145.26	0.00	8,854.74	70.48
OTHER TAX	125,000.00	10,299.85	0.00	83,747.21	0.00	41,252.79	67.00
GRANTS AND PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	500.00	196.04	0.00	1,126.49	0.00	626.49	225.30
PRIOR YEAR FUND BALANCE C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	155,500.00	12,676.62	0.00	106,018.96	0.00	49,481.04	68.18
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
09-STREET & STORM	<u>155,500.00</u>	<u>2,500.00</u>	<u>0.00</u>	<u>22,500.00</u>	<u>0.00</u>	<u>133,000.00</u>	<u>14.47</u>
*** TOTAL EXPENDITURES ***	155,500.00	2,500.00	0.00	22,500.00	0.00	133,000.00	14.47
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	10,176.62	0.00	83,518.96	0.00	83,518.96	0.00
	=====	=====	=====	=====	=====	=====	=====

56 -CEMETERY CARE
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
CEMETERY	35,000.00	2,308.75	0.00	21,231.00	0.00	13,769.00	60.66
GRANTS AND PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	2,000.00	188.96	0.00	3,412.72	0.00	(1,412.72)	170.64
PRIOR YEAR FUND BALANCE C	<u>138,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>138,000.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>175,000.00</u>	<u>2,497.71</u>	<u>0.00</u>	<u>24,643.72</u>	<u>0.00</u>	<u>150,356.28</u>	<u>14.08</u>
<u>EXPENDITURE SUMMARY</u>							
06-CEMETERY MAINT.-C	<u>175,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>175,000.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	<u>175,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>175,000.00</u>	<u>0.00</u>
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>2,497.71</u>	<u>0.00</u>	<u>24,643.72</u>	<u>0.00</u>	<u>(24,643.72)</u>	<u>0.00</u>

FINANCIAL STATEMENT (UNAUDITED)

AS OF: MARCH 31ST, 2023

61 -WATER METER FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	500.00	67.51	0.00	1,274.60	0.00 (	774.60)	254.92
PRIOR YEAR FUND BALANCE C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	500.00	67.51	0.00	1,274.60	0.00 (	774.60)	254.92
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
36-LINE MAINTENANCE-BT	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	67.51	0.00	1,274.60	0.00 (	1,274.60)	0.00
	=====	=====	=====	=====	=====	=====	=====

C I T Y O F C H I C K A S H A
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

64 -POLICE BOND FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
POLICE FINES	160,000.00	12,553.11	0.00	96,644.49	0.00	63,355.51	60.40
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	100.00	45.30	0.00	162.21	0.00	62.21	162.21
PRIOR YEAR FUND BALANCE C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	160,100.00	12,598.41	0.00	96,806.70	0.00	63,293.30	60.47
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
03-POLICE DEPARTMENT-PS	<u>160,100.00</u>	<u>11,406.99</u>	<u>0.00</u>	<u>108,734.19</u>	<u>0.00</u>	<u>51,365.81</u>	<u>67.92</u>
*** TOTAL EXPENDITURES ***	160,100.00	11,406.99	0.00	108,734.19	0.00	51,365.81	67.92
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	1,191.42	0.00	(11,927.49)	0.00	11,927.49	0.00
	=====	=====	=====	=====	=====	=====	=====

C I T Y O F C H I C K A S H A
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

68 -WATER RESOURCE FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
UTILITY SERVICE	75,000.00	6,716.00	0.00	56,028.68	0.00	18,971.32	74.70
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	1,000.00	98.95	0.00	3,450.98	0.00	(2,450.98)	345.10
PRIOR YEAR FUND BALANCE C	<u>474,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>474,500.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	550,500.00	6,814.95	0.00	59,479.66	0.00	491,020.34	10.80
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
68-WATER RESOURCES	<u>550,500.00</u>	<u>1.00</u>	<u>0.00</u>	<u>28,038.81</u>	<u>0.00</u>	<u>522,461.19</u>	<u>5.09</u>
*** TOTAL EXPENDITURES ***	550,500.00	1.00	0.00	28,038.81	0.00	522,461.19	5.09
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	6,813.95	0.00	31,440.85	0.00	(31,440.85)	0.00
	=====	=====	=====	=====	=====	=====	=====

71 -COMBINED INSURANCE
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
INSURANCE	714,213.00	58,458.33	0.00	669,832.48	0.00	44,380.52	93.79
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	637.68	0.00	10,858.52	0.00	(10,858.52)	0.00
PRIOR YEAR FUND BALANCE C	<u>30,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>744,213.00</u>	<u>59,096.01</u>	<u>0.00</u>	<u>680,691.00</u>	<u>0.00</u>	<u>63,522.00</u>	<u>91.46</u>
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
71-COMBINED INSURANCE-CR	<u>744,213.00</u>	<u>2,564.18</u>	<u>0.00</u>	<u>140,222.27</u>	<u>54,843.75</u>	<u>549,146.98</u>	<u>26.21</u>
*** TOTAL EXPENDITURES ***	<u>744,213.00</u>	<u>2,564.18</u>	<u>0.00</u>	<u>140,222.27</u>	<u>54,843.75</u>	<u>549,146.98</u>	<u>26.21</u>
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER (UNDER) EXPENDITURES **	<u>0.00</u>	<u>56,531.83</u>	<u>0.00</u>	<u>540,468.73</u>	<u>(54,843.75)</u>	<u>(485,624.98)</u>	<u>0.00</u>
	=====	=====	=====	=====	=====	=====	=====

C I T Y O F C H I C K A S H A
FINANCIAL STATEMENT (UNAUDITED)
AS OF: MARCH 31ST, 2023

72 -COMPENSATED ABSENCES FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
INSURANCE	133,356.00	11,113.01	0.00	100,016.97	0.00	33,339.03	75.00
MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OTHER FUNDS-EQU	0.00	2,307.17	0.00	2,364.34	0.00 (	2,364.34)	0.00
TRANSFER OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	82.59	0.00	421.75	0.00 (	421.75)	0.00
PRIOR YEAR FUND BALANCE C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	133,356.00	13,502.77	0.00	102,803.06	0.00	30,552.94	77.09
	=====	=====	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>							
72-COMPENSATED ABSENCES	<u>133,356.00</u>	<u>0.00</u>	<u>0.00</u>	<u>74,000.26</u>	<u>0.00</u>	<u>59,355.74</u>	<u>55.49</u>
*** TOTAL EXPENDITURES ***	133,356.00	0.00	0.00	74,000.26	0.00	59,355.74	55.49
	=====	=====	=====	=====	=====	=====	=====
** REVENUE OVER(UNDER) EXPENDITURES **	0.00	13,502.77	0.00	28,802.80	0.00 (	28,802.80)	0.00
	=====	=====	=====	=====	=====	=====	=====



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Community Development

Agenda Item No. 4.d.

AGENDA ITEM: Accept the appointment of Vaughn H. Wand to the Planning Commission as an Alternate Member replacing Jeff McClure with a term set to expire June 30, 2024.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Accept the appointment of Vaughn H. Wand to the Planning Commission as an Alternate Member replacing Jeff McClure with a term set to expire June 30, 2024.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director: Rachel Bernish, Community Development Director	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Vaughn H. Wand



CITY OF CHICKASHA

APPLICATION FOR BOARD OR COMMISSION

MEMBERSHIP

Return completed application to:
City Clerk's Office
117 North 4th Street
Chickasha, OK 73018
Fax: 405-222-6004

Please type or use black ink
For questions or additional information, call the City Clerk's Office, (405) 222-6001

Name: Vaughn H. Wand

(Please print legal name and your name as you wish it to appear, if different.)

Personal Information	Occupational Information
Home Address: <u>3015 Heatherwood Drive</u>	Business Name: _____
Mailing Address: <u>SAME</u>	Occupation: <u>Retired</u>
Telephone: <u>4056946380</u> Fax: _____	Address: _____
E-Mail: <u>Teamwand@Yahoo.com</u>	Telephone: _____ Fax: _____
Chickasha Resident for <u>29</u> years County: <u>Grady</u>	E-Mail: _____
Drivers License No.: <u>A 081194326</u>	

Which Council Ward do you live in? _____

Prior work experience: (please include dates)

Residential site manager - Country Park Apartments - Chickasha
Nottingham Square Apartments - Moore OK

Educational Achievement:

High School Graduate? ☒ Yes ☐ No Year Graduated/Left School? 1971

Business College, Correspondence School, Adult Education, Other? USAF

Name of College/University: _____ ☐ Bachelor's ☐ Master's ☐ PhD

Volunteer Work: (please include dates)

campaign work, voter registration, outreach to
communities

I AM INTERESTED IN SERVING ON THE FOLLOWING BOARDS OR COMMISSIONS:

(Please limit your selection to no more than three. List in order of preference: 1, 2, 3.)

____ Aviation Board
____ Board of Adjustment
____ Cemetery Board
____ Board of Code Appeals

____ Historic Preservation Commission
____ Chickasha Industrial Authority
____ Library Board
____ Keep Chickasha Beautiful

Are you presently serving on a City board or commission? ☒ Yes ☐ No

If so, please list: UPward ~~Chickasha~~ Chickasha

Please list any abilities, skills, licenses, certificates, specialized training, or interests you have which are applicable to this board or commission:

Logistics, ~~gas line and~~ Pipeline Management
Residential housing management

Are you presently serving on or have experience on a board or commission other than the City of Chickasha? ☐ Yes ☒ No

If so, please list: _____

Please specify any business or personal relationships with the City or other activities, which might create a serious conflict of interest or affect your ability to serve if you should be appointed to this board or commission:

None

Have you attended a meeting of the board/commission you are applying to or talked to anyone currently on the board? ☒ Yes ☐ No

Comments: _____

References: _____

Statement of Intent

I am aware of the requirements of the City regarding conflicts of interest of appointees to the City of Chickasha Boards and Commissions. I am aware of meeting dates and times of the Board/Commission for which I have applied, and that Board/Commission members are expected to attend a minimum of 75 percent of regularly scheduled meetings annually of their Board/Commission. If appointed, I agree to serve on the Board/Commission for which I have applied. Applications will remain on file for one year from the date of receipt.

**I affirm that I am qualified to vote.*

Signature: ✓ JHW

Date: 4/12/23



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Administration

Agenda Item No. 4.e.

AGENDA ITEM: Acceptance to participate in the new National Opioid Settlement Program.

I. BACKGROUND/DESCRIPTION:

Five new proposed national opioid settlements have been reached with Teva, Allergan, CVS, Walgreens, and Walmart. Oklahoma subdivisions are eligible to participate.

II. RECOMMENDED ACTION:

Acceptance to participate in the new National Opioid Settlement Program and authorize the Mayor to execute the documents.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Documentation to Participate in the new National Opioid Settlement Program-2023

New National Opioids Settlements: Teva, Allergan, CVS, Walgreens, and Walmart
 Opioids Implementation Administrator
opioidsparticipation@rubris.com

Chickasha city, OK
 Reference Number: CL-390401

TO LOCAL POLITICAL SUBDIVISIONS AND SPECIAL DISTRICTS:

THIS PACKAGE CONTAINS DOCUMENTATION TO PARTICIPATE IN THE NEW NATIONAL OPIOID SETTLEMENTS. YOU MUST TAKE ACTION IN ORDER TO PARTICIPATE.

Deadline: April 18, 2023

Five new proposed national opioid settlements ("*New National Opioid Settlements*") have been reached with **Teva, Allergan, CVS, Walgreens, and Walmart** ("*Settling Defendants*"). This *Participation Package* is a follow-up communication to the *Notice of National Opioid Settlements* recently received electronically by your subdivision or special district ("*subdivision*").

You are receiving this *Participation Package* because Oklahoma subdivisions are eligible to participate in the following settlements:

- **Teva**
- **Allergan**
- **CVS**
- **Walgreens**
- **Walmart**

This electronic envelope contains:

- *Participation Forms* for Teva, Allergan, CVS, Walgreens, and Walmart, including a release of any claims.

The *Participation Form* for each settlement must be executed, without alteration, and submitted before April 18, 2023, in order for your subdivision to be considered for initial participation calculations and payment eligibility.

Based upon subdivision participation forms received on or before April 18th, the subdivision participation rate will be used to determine whether participation for each deal is sufficient for the settlement to move forward and whether a state earns its maximum potential payment under the settlement. If the settlement moves forward, your release will become effective. If a settlement does not move forward, that release will not become effective.

Any subdivision that does not participate cannot directly share in the settlement funds, even if the subdivision's state is settling and other participating subdivisions are sharing in settlement funds. Any subdivision that does not participate may also

reduce the amount of money for programs to remediate the opioid crisis in its state. Please note, a subdivision will not necessarily directly receive settlement funds by participating; decisions on how settlement funds will be allocated within a state are subject to intrastate agreements or state statutes.

You are encouraged to discuss the terms and benefits of the *New National Opioid Settlements* with your counsel, your Attorney General's Office, and other contacts within your state. Many states are implementing and allocating funds for these new settlements the same as they did for the prior opioid settlements with McKesson, Cardinal, Amerisource, and J&J/Janssen, but states may choose to treat these settlements differently.

Information and documents regarding the *New National Opioid Settlements* and how they are being implemented in your state and how funds will be allocated within your state allocation can be found on the national settlement website at <https://nationalopioidsettlement.com/>. This website will be supplemented as additional documents are created.

How to return signed forms:

There are three methods for returning the executed *Participation Forms* and any supporting documentation to the Implementation Administrator:

- (1) *Electronic Signature via DocuSign*: Executing the *Participation Forms* electronically through DocuSign will return the signed forms to the Implementation Administrator and associate your forms with your subdivision's records. Electronic signature is the most efficient method for returning *Participation Forms*, allowing for more timely participation and the potential to meet higher settlement payment thresholds, and is therefore strongly encouraged.
- (2) *Manual Signature returned via DocuSign*: DocuSign allows forms to be downloaded, signed manually, then uploaded to DocuSign and returned automatically to the Implementation Administrator. Please be sure to complete all fields. As with electronic signature, returning manually signed *Participation Forms* via DocuSign will associate your signed forms with your subdivision's records.
- (3) *Manual Signature returned via electronic mail*: If your subdivision is unable to return executed *Participation Forms* using DocuSign, signed *Participation Forms* may be returned via electronic mail to opioidsparticipation@rubris.com. Please include the name, state, and reference ID of your subdivision in the body of the email and use the subject line Settlement Participation Forms - [Subdivision Name, Subdivision State] - [Reference ID].

Detailed instructions on how to sign and return the *Participation Forms*, including changing the authorized signer, can be found at <https://nationalopioidsettlement.com>. You may also contact opioidsparticipation@rubris.com.

The sign-on period for subdivisions ends on April 18, 2023.

If you have any questions about executing these forms, please contact your counsel, the Implementation Administrator at opioidsparticipation@rubris.com, or Ethan Shaner at the Oklahoma Attorney General's Office at 405 522 3060 or ethan.shaner@oag.ok.gov.

Thank you,

National Opioids Settlements Implementation Administrator

The Implementation Administrator is retained to provide the settlement notice required by the respective settlement agreements referenced above and to manage the collection of settlement participation forms for each settlement.

EXHIBIT K**Subdivision and Special District Settlement Participation Form**

Will your subdivision or special district be signing the settlement participation forms for the Allergan and Teva Settlements at this time?

☐ Yes ☐ No

Governmental Entity: Chickasha city	State: OK
Authorized Signatory:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above (“*Governmental Entity*”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Agreement dated November 22, 2022 (“*Allergan Settlement*”), and acting through the undersigned authorized official, hereby elects to participate in the Allergan Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Allergan Settlement, understands that all terms in this Election and Release have the meanings defined therein, and agrees that by this Election, the Governmental Entity elects to participate in the Allergan Settlement as provided therein.
2. Following the execution of this Settlement Participation Form, the Governmental Entity shall comply with Section III.B of the Allergan Settlement regarding Cessation of Litigation Activities.
3. The Governmental Entity shall, within fourteen (14) days of the Reference Date and prior to the filing of the Consent Judgment, file a request to dismiss with prejudice any Released Claims that it has filed. With respect to any Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the MDL Plaintiffs’ Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal With Prejudice substantially in the form found at <https://nationalopioidsettlement.com>.
4. The Governmental Entity agrees to the terms of the Allergan Settlement pertaining to Subdivisions and Special Districts as defined therein.
5. By agreeing to the terms of the Allergan Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
6. The Governmental Entity agrees to use any monies it receives through the Allergan Settlement solely for the purposes provided therein.



7. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as provided in, and for resolving disputes to the extent provided in, the Allergan Settlement.
8. The Governmental Entity has the right to enforce the Allergan Settlement as provided therein.
9. The Governmental Entity, as a Participating Subdivision or Participating Special District, hereby becomes a Releasor for all purposes in the Allergan Settlement, including, but not limited to, all provisions of **Section V (Release)**, and along with all departments, agencies, divisions, boards, commissions, Subdivisions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist in bringing, or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Allergan Settlement are intended to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Allergan Settlement shall be a complete bar to any Released Claim.
10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision or Participating Special District as set forth in the Allergan Settlement.
11. In connection with the releases provided for in the Allergan Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Allergan Settlement.

12. Nothing herein is intended to modify in any way the terms of the Allergan Settlement, to which the Governmental Entity hereby agrees. To the extent this Settlement Participation Form is interpreted differently from the Allergan Settlement in any respect, the Allergan Settlement controls.



I have all necessary power and authorization to execute this Settlement Participation Form on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____



Exhibit K**Subdivision and Special District Settlement Participation Form**

Governmental Entity: Chickasha city	State: OK
Authorized Signatory:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above (“*Governmental Entity*”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Agreement dated November 22, 2022 (“*Teva Settlement*”), and acting through the undersigned authorized official, hereby elects to participate in the Teva Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Teva Settlement, understands that all terms in this Election and Release have the meanings defined therein, and agrees that by this Election, the Governmental Entity elects to participate in the Teva Settlement as provided therein.
2. Following the execution of this Settlement Participation Form, the Governmental Entity shall comply with Section III.B of the Teva Settlement regarding Cessation of Litigation Activities.
3. The Governmental Entity shall, within 14 days of the Reference Date and prior to the filing of the Consent Judgment, file a request to dismiss with prejudice any Released Claims that it has filed. With respect to any Released Claims pending in In re National Prescription Opiate Litigation, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs’ Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal With Prejudice substantially in the form found at <https://nationalopioidsettlement.com>.
4. The Governmental Entity agrees to the terms of the Teva Settlement pertaining to Subdivisions as defined therein.
5. By agreeing to the terms of the Teva Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
6. The Governmental Entity agrees to use any monies it receives through the Teva Settlement solely for the purposes provided therein.
7. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity’s state where the Consent Judgment is filed for purposes limited to that court’s role as provided in, and for resolving disputes to the extent provided in, the Teva Settlement.



8. The Governmental Entity has the right to enforce the Teva Settlement as provided therein.
9. The Governmental Entity, as a Participating Subdivision or Participating Special District, hereby becomes a Releasor for all purposes in the Teva Settlement, including but not limited to all provisions of Section V (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Teva Settlement are intended by Released Entities and the Governmental Entity to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Teva Settlement shall be a complete bar to any Released Claim.
10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision or Participating Special District as set forth in the Teva Settlement.
11. In connection with the releases provided for in the Teva Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Teva Settlement.

12. Nothing herein is intended to modify in any way the terms of the Teva Settlement, to which Governmental Entity hereby agrees. To the extent this Election and Release is interpreted differently from the Teva Settlement in any respect, the Teva Settlement controls.



I have all necessary power and authorization to execute this Election and Release on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____

State: OK	Governmental Entity: Indiana City
Announced Signatory:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated December 9, 2012 ("CVS Settlement"), and acting through the undersigned authorized official, hereby elects to participate in the CVS Settlement, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity is aware of and has reviewed the CVS Settlement, understands that all terms in this Participation and Release Form have the meanings defined therein, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the CVS Settlement and become a Participating Subdivision as provided therein.

2. The Governmental Entity shall promptly, and in any event no later than 14 days after the Release Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed. With respect to any Released Claims pending in the National Prescription Opiate Litigation, MDL No. 2804, the Governmental Entity authorizes the Plaintiff's Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice substantially in the form found at <http://nationalopiatelitigation.com>.

3. The Governmental Entity agrees to the terms of the CVS Settlement pertaining to Participating Subdivisions as defined therein.

4. By agreeing to the terms of the CVS Settlement and becoming a Released the Governmental Entity is entitled to the benefits provided therein, including if applicable, monetary payments beginning after the Release Date.

5. The Governmental Entity agrees to use any monies it receives through the CVS Settlement solely for the purposes provided therein.



EXHIBIT K**Subdivision Participation and Release Form**

Will your subdivision or special district be signing the settlement participation form for the CVS Settlement at this time?

☐ Yes ☐ No

Governmental Entity: Chickasha city	State: OK
Authorized Signatory:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above ("*Governmental Entity*"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated December 9, 2022 ("*CVS Settlement*"), and acting through the undersigned authorized official, hereby elects to participate in the CVS Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the CVS Settlement, understands that all terms in this Participation and Release Form have the meanings defined therein, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the CVS Settlement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed. With respect to any Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice substantially in the form found at <https://nationalopioidsettlement.com>.
3. The Governmental Entity agrees to the terms of the CVS Settlement pertaining to Participating Subdivisions as defined therein.
4. By agreeing to the terms of the CVS Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the CVS Settlement solely for the purposes provided therein.



6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as provided in, and for resolving disputes to the extent provided in, the CVS Settlement. The Governmental Entity likewise agrees to arbitrate before the National Arbitration Panel as provided in, and for resolving disputes to the extent otherwise provided in, the CVS Settlement.
7. The Governmental Entity has the right to enforce the CVS Settlement as provided therein.
8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the CVS Settlement, including without limitation all provisions of Section XI (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the CVS Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The CVS Settlement shall be a complete bar to any Released Claim.
9. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the CVS Settlement.
10. In connection with the releases provided for in the CVS Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the CVS Settlement.



11. Nothing herein is intended to modify in any way the terms of the CVS Settlement, to which Governmental Entity hereby agrees. To the extent this Participation and Release Form is interpreted differently from the CVS Settlement in any respect, the CVS Settlement controls.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____



EXHIBIT K**Subdivision Participation and Release Form**

Will your subdivision or special district be signing the settlement participation form for the Walgreens Settlement at this time?

☐ Yes ☐ No

Governmental Entity: Chickasha city	State: OK
Authorized Signatory:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above ("*Governmental Entity*"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated December 9, 2022 ("*Walgreens Settlement*"), and acting through the undersigned authorized official, hereby elects to participate in the Walgreens Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Walgreens Settlement, understands that all terms in this Participation and Release Form have the meanings defined therein, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the Walgreens Settlement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed. With respect to any Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice substantially in the form found at <https://nationalopioidsettlement.com>.
3. The Governmental Entity agrees to the terms of the Walgreens Settlement pertaining to Participating Subdivisions as defined therein.
4. By agreeing to the terms of the Walgreens Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the Walgreens Settlement solely for the purposes provided therein.



6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as provided in, and for resolving disputes to the extent provided in, the Walgreens Settlement. The Governmental Entity likewise agrees to arbitrate before the National Arbitration Panel as provided in, and for resolving disputes to the extent otherwise provided in, the Walgreens Settlement.
7. The Governmental Entity has the right to enforce the Walgreens Settlement as provided therein.
8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Walgreens Settlement, including without limitation all provisions of Section XI (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Walgreens Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Walgreens Settlement shall be a complete bar to any Released Claim.
9. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Walgreens Settlement.
10. In connection with the releases provided for in the Walgreens Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Walgreens Settlement.



11. Nothing herein is intended to modify in any way the terms of the Walgreens Settlement, to which Governmental Entity hereby agrees. To the extent this Participation and Release Form is interpreted differently from the Walgreens Settlement in any respect, the Walgreens Settlement controls.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Governmental Entity.

Signature:	_____
Name:	_____
Title:	_____
Date:	_____

The Governmental Entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated November 14, 2022 ("Settlement Agreement"), and acting through the undersigned authorized official, hereby elects to participate in the Walgreens Settlement, release all Released Claims against all Released Parties, and agrees as follows:

1. The Governmental Entity is aware of and has reviewed the Walgreens Settlement, understands that all terms in this Election and Release have the meanings defined therein, and agrees that by this Election, the Governmental Entity elects to participate in the Walgreens Settlement and become a Participating Subdivision as provided therein.

2. The Governmental Entity shall promptly, and in any event within 14 days of the Effective Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed. With respect to any Released Claims pending in the National Prescription Opioid Litigation, MDL No. 3804, the Governmental Entity authorizes the Plaintiff's Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal With Prejudice substantially in the form found at <https://nationalopioidsettlement.com/>.

3. The Governmental Entity agrees to the terms of the Walgreens Settlement pertaining to Subdivisions as defined therein.

4. By agreeing to the terms of the Walgreens Settlement and becoming a Released Party, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.

5. The Governmental Entity agrees to use any monies it receives through the Walgreens Settlement solely for the purposes provided therein.



EXHIBIT K**Subdivision Participation Form**

Will your subdivision or special district be signing the settlement participation form for the Walmart Settlement at this time?

☐ Yes ☐ No

Governmental Entity: Chickasha city	State: OK
Authorized Official:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above ("Governmental Entity"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated November 14, 2022 ("Walmart Settlement"), and acting through the undersigned authorized official, hereby elects to participate in the Walmart Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Walmart Settlement, understands that all terms in this Election and Release have the meanings defined therein, and agrees that by this Election, the Governmental Entity elects to participate in the Walmart Settlement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall promptly, and in any event within 14 days of the Effective Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed. With respect to any Released Claims pending in In re National Prescription Opiate Litigation, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal With Prejudice substantially in the form found at <https://nationalopioidsettlement.com/>.
3. The Governmental Entity agrees to the terms of the Walmart Settlement pertaining to Subdivisions as defined therein.
4. By agreeing to the terms of the Walmart Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the Walmart Settlement solely for the purposes provided therein.



6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as provided in, and for resolving disputes to the extent provided in, the Walmart Settlement.
7. The Governmental Entity has the right to enforce the Walmart Settlement as provided therein.
8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Walmart Settlement, including but not limited to all provisions of Section X (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Walmart Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Walmart Settlement shall be a complete bar to any Released Claim.
9. In connection with the releases provided for in the Walmart Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Walmart Settlement.

10. Nothing herein is intended to modify in any way the terms of the Walmart Settlement, to which Governmental Entity hereby agrees. To the extent this Election and Release is interpreted differently from the Walmart Settlement in any respect, the Walmart Settlement controls.



I have all necessary power and authorization to execute this Election and Release on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____





City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Finance

Agenda Item No. 4.f.

AGENDA ITEM: Acceptance of Resolution 2023-05R amending the FY 22-23 Budget.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Accept Resolution 2023-05R amending the FY 22-23 Budget.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Res. 2023-05R Budget Amendment
2. Res. 2023-05R Exhibits

RESOLUTION NO. 2023-05R

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA,
GRADY COUNTY, STATE OF OKLAHOMA, AMENDING THE CITY OF
CHICKASHA ADOPTED BUDGET FOR FISCAL YEAR 2022-23**

WHEREAS, pursuant to the Oklahoma Municipal Budget Act, 11 O.S. Section 17-201 through 17-216, all steps in the process of developing the City's Budget for FY 2022-23 were followed, culminating the adoption of the Budget by the Mayor and Council on June 20, 2022; and

WHEREAS, Sections 17-215 and 17-216 of the Oklahoma Municipal Budget Act specifically authorizes amendments to the adopted budget; and

WHEREAS, the Mayor and Council have determined a need to amend the adopted budget; and

NOW THEREFORE, be it resolved by the Mayor and Council of the City of Chickasha, Grady County, Oklahoma, that:

Section 1. The adopted FY 2022-23 Budget for the Donations Fund #20 is hereby amended and attached hereto as "Exhibit A"; and
FY 2022-23 Budget for the Chickasha Municipal Authority Fund #31 is hereby amended and attached hereto as "Exhibit B".

This Resolution shall be in full force and effect from and after the passage and approval by the Mayor and Council of the City of Chickasha, Grady County, Oklahoma.

Adopted this 17th day of April 2023.

Chris Mosley, Mayor

ATTEST:

Susan M. McDaniel, CMC - City Clerk

(SEAL)

Exhibit A

CITY OF CHICKASHA

BUDGET AMENDMENT FORM

☒ INCREASE	☐ DECREASE	☐ TRANSFER
--	-----------------------------------	-----------------------------------

Fund: DONATION
 Fund No.: 20
 Amendment No.: 4
 Fiscal Year: 2022-2023

Account #	Account Name	Estimated Revenue(s)		Appropriation(s)	
		Increase	Decrease	Increase	Decrease
4310-003	PARKS DONATIONS	5,000.00			
520-5310-003	PARKS			5,000.00	
4310-003	PARKS DONATIONS	3,000.00			
520-5310-003	PARKS			3,000.00	
TOTALS		8,000.00	-	8,000.00	-

EXPLANATION:

Donation from George and Nancy Hector in the amount of \$5,000.00 for park improvements at 12th and Alabama Park.
 Donation from Charles and Jeanne Mather in the amount of \$3,000.00 for aerator at Shannon Springs Pond.

Approved by City Manager:

4/14/23 
 Date Signature

Approved by City Council:

 Date Signature

Exhibit B

CITY OF CHICKASHA

BUDGET AMENDMENT FORM

☐ INCREASE	☒ DECREASE	☐ TRANSFER
-----------------------------------	--	-----------------------------------

Fund: CHICKASHA MUNICIPAL AUTHORITY (CMA)
 Fund No.: 31
 Amendment No.: 2
 Fiscal Year: 2022-2023

Account #	Account Name	Estimated Revenue(s)		Appropriation(s)	
		Increase	Decrease	Increase	Decrease
4395-001	WATER		1,100,000.00		
4395-002	SEWER		900,000.00		
530-6451-001	INFRASTRUCTURE REPAIRS				2,000,000.00
TOTALS		-	2,000,000.00	-	2,000,000.00

EXPLANATION:

Original budgeted revenues for Water and Sewer were over estimated. This adjustment more accurately reflects attainable revenue projections.

Approved by City Manager:

4/14/23
Date


Signature

Approved by City Council:

Date

Signature



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 6.a.

AGENDA ITEM: Discussion, consideration and possible action to accept the Financial Audit for the Fiscal Year Ending June 30, 2021.

I. BACKGROUND/DESCRIPTION:

Presentation of the audit reports for Fiscal Year Ending June 30, 2021. Andy Cromer, Director of HSPG & Associates will be providing the presentation. Vote is required for acceptance of the reports.

II. RECOMMENDED ACTION:

Accept Audit for FY - June 30, 2021.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. 2021 Chickasha FINAL

City of



CHICKASHA
OKLAHOMA



**ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS**

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

THE CITY OF CHICKASHA, OKLAHOMA

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021**

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CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

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CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and the Members of the City Council
City of Chickasha, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chickasha, Oklahoma (the "City") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

HSPG & ASSOCIATES, PC

5400 N Grand Blvd, Suite 330 • Oklahoma City, Oklahoma 73112 • Phone: 405.844.9995 • Fax: 405.844.9975

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying other supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, schedule of state awards, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of state awards, and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

HSPG & Associates, P.C.

April 11, 2023

The management of the City of Chickasha is pleased to provide this annual financial report to its citizens, taxpayers and other report users to demonstrate its accountability and communicate the City's financial condition and activities as of and for the year ended June 30, 2021. Management of the City is responsible for the fair presentation of this annual report, for maintaining appropriate internal controls over financial reporting, and for complying with applicable laws, regulations, and provisions of grants and contracts.

FINANCIAL HIGHLIGHTS

- The City's total net position increased by \$3,472,261 and the assets and deferred outflows of the City exceed its liabilities and deferred inflows at June 30, 2021 by \$107,970,266 (Net Position). Of this amount, \$19,074,956 (Unrestricted Net Position) is available to meet the government's ongoing needs.
- At June 30, 2021, the City's governmental funds reported combined ending fund balances of \$15,249,434.
- At the end of fiscal year 2021, unassigned fund balance for the General Fund was \$1,944,075 or 11.5% of annual General Fund revenues.

ABOUT THE CITY

The City of Chickasha is an incorporated municipality with a population of approximately 16,326 located in central Oklahoma. The City is a Council/Manager form of government and operates under a charter that provides for three branches of government:

- Legislative – the City Council is a nine-member governing body elected by the citizens at large
- Executive – the City Manager is the Chief Executive Officer and is appointed by the City Council
- Judicial – the Municipal Judge is a practicing attorney appointed by the City Council

The City provides typical municipal services such as public safety, highway and street maintenance, culture and recreation, cemetery, community and economic development and certain utility services including water, sewer, sanitation, as well as lake and airport activity.

The City's Financial Reporting Entity

This annual report includes all activities for which the City Council is financially accountable. These activities, defined as the City's financial reporting entity, are operated within separate legal entities.

The City's financial reporting entity includes the primary government and the blended component units as follows:

- **The City of Chickasha** – that operates the public safety, health and welfare, streets and highways, parks and recreation, and administrative activities.
- **The Chickasha Municipal Authority** – that operates the water, wastewater, and sanitation activities of the City.

- **The Chickasha Municipal Airport Authority** – that operates the municipal airport activities of the City.
- **The Chickasha Industrial Authority** – that promotes and encourages the general economic and social development of the City.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements of the primary government presented herein include all of the activities of the City of Chickasha (the “City”), the Chickasha Municipal Authority (the “Authority”), the Chickasha Municipal Airport Authority (the “CMAA”), and the Chickasha Industrial Authority (the “CIA”). Included in this report are government-wide statements for each of the two categories of activities - governmental and business-type.

The government-wide financial statements present the complete financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental and business-type activities separately and combined. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. These government-wide financial statements include all assets of the City (including infrastructure) and deferred outflows as well as all liabilities (including long-term debt) and deferred inflows.

Reporting the City as a Whole

The Statement of Net Position and Statement of Activities

The Statement of Net Position and Statement of Activities report information about the City as a whole and about its activities in a way that helps answer questions about the City's net position. These statements include all assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the City's Net Position and Changes in Net Position from the prior year. You can think of the City's Net Position – the difference between assets and deferred outflows and liabilities and deferred inflows – as one way to measure the City's financial condition, or position. Over time, increases or decreases in the City's Net Position are one indicator of whether its financial health is improving, deteriorating, or remaining steady. However, you must consider other non-financial factors, such as changes in the City's tax base, the condition of the City's roads, and the quality of services to assess the overall health of the City.

In the Statement of Net Position and the Statement of Activities, we divide the City's primary government into two kinds of activities: *Governmental activities* - Most of the City's basic services are reported here, including the police, fire, administration, and streets. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities; and *Business-type activities* – Activities where the City charges a fee to customers to help cover all or most of the cost of certain services it provides are reported here. The City's water, sewer, sanitation, lake, and airport activities are reported as business-type activities.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the City's most significant (major) funds - not the City as a whole. Some funds are required to be established by State law and by debt covenants. However, the City Council may also establish certain other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. All of the funds of the City of Chickasha can be divided into two categories: governmental funds and proprietary funds.

Governmental funds - All of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. Governmental funds report their activities on a modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

Proprietary funds - When the City charges customers for the services it provides – whether to outside customers or to other units of the City - these services are generally reported in proprietary funds. Enterprise funds are one type of proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise fund to account for its water, sewer, sanitation, and lake activities and airport operations.

Notes to the Financial Statements

The notes provide additional information that is essential to gain an understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 28-56 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents Budgetary Comparison Schedules for the General Fund, EMS Fund, and ED-Dedicated Sales Tax Fund, combining and individual fund financial statements and schedules, and a schedule of state award expenditures.

CITY OF CHICKASHA, OKLAHOMA
Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

THE CITY AS A WHOLE

For the year ended June 30, 2021, net position for the governmental and business-type activities increased \$3,472,261. The results indicate the City, as a whole, saw an increase in its financial position from the prior year. Following is a summary of Net Position for the City of Chickasha primary government.

Net Position
June 30, 2021
(In Thousands)

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>	
Current assets	\$ 20,113	\$ 16,451	22%	\$ 23,474	\$ 20,979	12%	\$ 43,587	\$ 37,430	16%
Capital assets, net	35,344	36,420	-3%	43,794	44,906	-2%	79,138	81,326	-3%
Other non-current assets	42	620	-93%	12	213	-94%	54	833	-94%
Total assets	<u>55,499</u>	<u>53,491</u>	4%	<u>67,280</u>	<u>66,098</u>	2%	<u>122,779</u>	<u>119,589</u>	3%
Deferred outflows of resources	3,761	3,106	21%	268	169	59%	4,029	3,275	23%
Current liabilities	1,674	1,209	38%	2,127	1,860	14%	3,801	3,069	24%
Non-current liabilities	11,284	9,390	20%	2,367	3,452	-31%	13,651	12,842	6%
Total liabilities	<u>12,958</u>	<u>10,599</u>	22%	<u>4,494</u>	<u>5,312</u>	-15%	<u>17,452</u>	<u>15,911</u>	10%
Deferred inflows of resources	1,244	2,212	-44%	142	243	-42%	1,386	2,455	-44%
Net position									
Net investment in capital assets	35,165	36,142	-3%	40,444	40,490	-	75,609	76,632	-1%
Restricted	8,859	7,932	12%	4,427	4,267	4%	13,286	12,199	9%
Unrestricted (deficit)	1,034	(288)	459%	18,041	15,955	13%	19,075	15,667	22%
Total net position	<u>\$ 45,058</u>	<u>\$ 43,786</u>	3%	<u>\$ 62,912</u>	<u>\$ 60,712</u>	4%	<u>\$ 107,970</u>	<u>\$ 104,498</u>	3%

The largest portion of the City's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. This year the net investment in capital assets amounted to \$75.6 million. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City's net position, \$13.3 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$19.1 million, may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF CHICKASHA, OKLAHOMA
Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

Changes in Net Position
Year Ended June 30, 2021
(In Thousands)

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>	
Revenues									
Charges for services	\$ 2,439	\$ 3,426	-29%	\$ 7,648	\$ 6,926	10%	\$ 10,087	\$ 10,352	-3%
Operating grants and contributions	2,468	1,107	123%	30	136	-78%	2,498	1,243	101%
Capital grants and contributions	240	600	-60%	687	181	280%	927	781	19%
Sales and use tax	12,920	13,113	-1%	-	-	-	12,920	13,113	-1%
Other taxes	1,533	1,619	-5%	-	-	-	1,533	1,619	-5%
Interest	56	98	-43%	56	166	-66%	112	264	-58%
Miscellaneous	346	2,127	-84%	294	165	78%	640	2,292	-72%
Total revenues	<u>20,002</u>	<u>22,090</u>	-9%	<u>8,715</u>	<u>7,574</u>	15%	<u>28,717</u>	<u>29,664</u>	-3%
Expenses									
General government	1,601	4,130	-61%	-	-	-	1,601	4,130	-61%
Public safety	10,590	10,102	5%	-	-	-	10,590	10,102	5%
Highways and streets	1,211	1,079	12%	-	-	-	1,211	1,079	12%
Culture and recreation	1,549	1,651	-6%	-	-	-	1,549	1,651	-6%
Cemetery	128	123	4%	-	-	-	128	123	4%
Community development	151	179	-16%	-	-	-	151	179	-16%
Economic development	1,145	870	32%	-	-	-	1,145	870	32%
Interest on long-term debt	8	14	-43%	-	-	-	8	14	-43%
Water	-	-	-	3,669	3,686	0%	3,669	3,686	0%
Sewer	-	-	-	1,910	1,879	2%	1,910	1,879	2%
Sanitation	-	-	-	2,772	2,432	14%	2,772	2,432	14%
Lake	-	-	-	45	95	-53%	45	95	-53%
Airport	-	-	-	466	441	6%	466	441	6%
Total expenses	<u>16,383</u>	<u>18,148</u>	-	<u>8,862</u>	<u>8,533</u>	4%	<u>25,245</u>	<u>26,681</u>	-5%
Excess (deficiency) before transfers	3,619	3,942	8%	(147)	(959)	85%	3,472	2,983	16%
Transfers	(2,347)	(3,951)	41%	2,347	3,951	-41%	-	-	-
Change in net position	<u>1,272</u>	<u>(9)</u>	14,233%	<u>2,200</u>	<u>2,992</u>	-26%	<u>3,472</u>	<u>2,983</u>	16%
Beginning net position	<u>43,786</u>	<u>43,795</u>	-	<u>60,712</u>	<u>57,720</u>	5%	<u>104,498</u>	<u>101,515</u>	3%
Ending net position	<u>\$ 45,058</u>	<u>\$ 43,786</u>	3%	<u>\$ 62,912</u>	<u>\$ 60,712</u>	4%	<u>\$ 107,970</u>	<u>\$ 104,498</u>	3%

Governmental Activities

The City's governmental activities had an increase in net position of \$1,271,869.

Operating grants and contributions increased in the current year by 123% due to mostly to the \$1.3 million CARES Act grant.

Net Revenue/Expense Governmental Activities
(In Thousands)

	Total Expense of Services		% Inc. (Dec.)	Net Revenue (Expense) of Services	
	<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>
General government	\$ 1,601	\$ 4,130	-61%	\$ 193	\$ (3,092)
Public safety	10,590	10,102	5%	(7,681)	(6,625)
Highways and streets	1,211	1,079	12%	(1,062)	(793)
Culture and recreation	1,549	1,651	-6%	(1,396)	(1,558)
Cemetery	128	123	4%	8	9
Community development	151	179	-16%	(151)	(179)
Economic development	1,145	870	32%	(1,139)	(763)
Interest on long-term debt	8	14	-43%	(8)	(14)
Total	<u>\$ 16,383</u>	<u>\$ 18,148</u>	-	<u>\$ (11,236)</u>	<u>\$ (13,015)</u>

CITY OF CHICKASHA, OKLAHOMA
Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

Business-type Activities

The City's business-type activities had an increase in net position of \$2,200,392.

The business-type activities had an increase in capital grants and contributions due to FAA grants received in the current year.

Net Revenue/Expense Business-type Activities
(In Thousands)

	Total Expense of Services		% Inc. Dec.	Net Revenue (Expense) of Services	
	<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>
Water	\$ 3,669	\$ 3,686	-	\$ (780)	\$ (961)
Sewer	1,910	1,879	2%	(135)	(305)
Sanitation	2,772	2,432	14%	(386)	(278)
Lake	45	95	-53%	15	(51)
Airport	466	441	6%	789	306
Total	<u>\$ 8,862</u>	<u>\$ 8,533</u>	4%	<u>\$ (497)</u>	<u>\$ (1,289)</u>

A FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed its 2021 fiscal year, the governmental funds reported a combined fund balance of \$15,249,434. For the year ended June 30, 2021, the General Fund's total fund balance increased by \$2,148,521 to \$3,906,812 or 23.1% of General Fund annual revenues. The EMS Fund's total fund balance increased by \$238,977. The ED-Dedicated Sales Tax Fund decreased by \$271,682 and the CIP-Dedicated Sales Tax Fund's total fund balances increased by \$1,388,113. The Capital Project Fund's total fund balance decreased by \$92,509.

Budgetary Highlights

For the year ended June 30, 2021, the General Fund reported actual budgetary basis revenues above final estimates by \$670,896 or a 3.69% positive variance. General Fund actual expenditures were under final appropriations by \$3,312,959 or a 16.56% positive variance.

CAPITAL ASSETS & DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2021, the City had approximately \$79 million invested in capital assets, net of depreciation, including land, buildings, improvements, machinery and equipment, vehicles, water and sewer systems, and roads and bridges. This represents a net decrease of approximately \$2,187,000 compared to last year.

Below are details regarding the City's capital assets for the years ended June 30, 2021 and June 30, 2020.

CITY OF CHICKASHA, OKLAHOMA
Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

	Governmental Activities		Business-Type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 1,965	\$ 1,965	\$ 3,627	\$ 3,805	\$ 5,592	\$ 5,770
Construction in progress	62	187	60	836	122	1,023
Buildings	5,595	5,834	5,102	5,536	10,697	11,370
Improvements	2,496	2,664	780	877	3,276	3,541
Infrastructure	22,745	22,846	6,737	5,225	29,482	28,071
Machinery & equipment	1,780	1,892	2,329	2,543	4,109	4,435
Vehicles	701	1,032	95	137	796	1,169
Utility property improvements	-	-	25,064	25,946	25,064	25,946
Totals	<u>\$ 35,344</u>	<u>\$ 36,420</u>	<u>\$ 43,794</u>	<u>\$ 44,905</u>	<u>\$ 79,138</u>	<u>\$ 81,325</u>

This year's more significant capital asset additions include three John Deere mowers, two power cots for EMS, two remounts for ambulances, WWTP Influent Screen Replacements, 1st street sidewalks, and completion of the Airport taxiway construction, as well as the rehabilitation of runway lights and signs.

Long-Term Debt

At year-end, the City had approximately \$14.92 million in long-term debt outstanding, which represents approximately a \$0.83 million increase from the prior year. This net increase was due mostly to an increase in net pension liability and OPEB liability.

Long-Term Debt
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Notes payable	\$ -	\$ -	\$ 3,350	\$ 4,415	\$ 3,350	\$ 4,415
Capital leases	179	278	-	-	179	278
Accrued compensated absence:	760	821	23	35	783	856
Net pension liability	9,947	7,931	-	-	9,947	7,931
Total OPEB liability	577	542	86	70	663	612
Totals	<u>\$ 11,463</u>	<u>\$ 9,572</u>	<u>\$ 3,459</u>	<u>\$ 4,520</u>	<u>\$ 14,922</u>	<u>\$ 14,092</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The following information outlines significant known factors that will affect subsequent year finances:

As part of a reconciliation at the TIF expiration date of November 2020, it was discovered the County Treasurer had overpaid the City for TIF ad valorem revenues from 2015-2020. The \$333,030 overpayment was paid back to the County in August 2021.

CITY OF CHICKASHA, OKLAHOMA
Management's Discussion and Analysis
As of and for the Year Ended June 30, 2021

In August 2021, the City purchased a Pierce Enforcer fire truck for \$474,515. The purchase was financed with First National Bank on a 7-year term, with an interest rate of 2.09%, and payments made annually. Also, the fire department purchased defibrillators for \$79,336 using the county passthrough sales tax.

The total ARPA funds allocated to the City of Chickasha was \$2,883,331. Of this amount, \$1,434,881 was received in September 2021, with the remaining \$1,448,450 to be received in FY23.

During FY22, the City received an Oklahoma Attorney General's Grant in the amount of \$40,000 for the Police Department to use for violent crime prevention. The City also received \$21,118 in ARPA Targeted Grants to Libraries.

In November 2021, the Chickasha Municipal Authority entered into a long-term lease agreement with the Chickasha Community Foundation for construction of a public park consisting of approximately 6.7 acres.

Contacting the City's Financial Management

This report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Clerk's Office at 117 N. 4th Street, Chickasha, Oklahoma 73018 or phone (405) 222-6020.

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
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BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

Statement of Net Position – June 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 14,365,082	\$ 12,184,287	\$ 26,549,369
Investments	4,303,104	8,352,821	12,655,925
Accounts receivable, net of allowance	427,896	1,177,923	1,605,819
Taxes receivable	120,792	-	120,792
Court fines receivable, net of allowance	38,336	-	38,336
Inventories	141,956	147,054	289,010
Interest receivable	7,137	13,709	20,846
Notes receivable	3,000	-	3,000
Internal balances	(1,266,367)	1,266,367	-
Due from other governments	1,915,913	327,701	2,243,614
Other assets	56,612	4,739	61,351
Net pension asset	41,927	11,897	53,824
Capital assets:			
Land and construction in progress	2,027,204	3,687,245	5,714,449
Other capital assets, net of depreciation	33,316,413	40,106,621	73,423,034
Total assets	<u>55,499,005</u>	<u>67,280,364</u>	<u>122,779,369</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pension	3,584,551	226,550	3,811,101
Deferred amounts related to OPEB	176,129	41,901	218,030
Total deferred outflows of resources	<u>3,760,680</u>	<u>268,451</u>	<u>4,029,131</u>
LIABILITIES			
Accounts payable and accrued payroll	1,460,902	319,172	1,780,074
Accrued interest payable	603	25,004	25,607
Due to other governments	16,805	-	16,805
Due to bondholders	5,962	-	5,962
Due to employees	10,586	-	10,586
Unearned revenue	-	327,701	327,701
Deposits subject to refund	-	363,346	363,346
Long-term liabilities:			
Due within one year	178,961	1,092,342	1,271,303
Due in more than one year	11,283,635	2,366,719	13,650,354
Total liabilities	<u>12,957,454</u>	<u>4,494,284</u>	<u>17,451,738</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pension	837,394	46,168	883,562
Deferred amounts related to OPEB	406,719	96,215	502,934
Total deferred inflows of resources	<u>1,244,113</u>	<u>142,383</u>	<u>1,386,496</u>
NET POSITION			
Net investment in capital assets	35,164,998	40,443,866	75,608,864
Restricted for:			
Debt service	-	385,360	385,360
Capital projects	6,511,409	124,056	6,635,465
Economic development	2,030,060	-	2,030,060
Other purposes	317,331	3,918,230	4,235,561
Unrestricted	1,034,320	18,040,636	19,074,956
Total net position	<u>\$ 45,058,118</u>	<u>\$ 62,912,148</u>	<u>\$ 107,970,266</u>

See accompanying notes to the basic financial statements.

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

Statement of Activities – For the Fiscal Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental activities:							
General government	\$ 1,600,771	\$ 443,499	\$ 1,344,831	\$ 4,888	\$ 192,447	\$ -	\$ 192,447
Public safety	10,589,944	1,638,490	1,039,017	231,150	(7,681,287)	-	(7,681,287)
Highways and streets	1,210,753	148,686	-	-	(1,062,067)	-	(1,062,067)
Culture and recreation	1,549,570	72,289	77,497	3,776	(1,396,008)	-	(1,396,008)
Cemetery	128,082	135,758	-	-	7,676	-	7,676
Community development	150,806	-	-	-	(150,806)	-	(150,806)
Economic development	1,144,927	-	6,471	-	(1,138,456)	-	(1,138,456)
Interest on long-term debt	7,740	-	-	-	(7,740)	-	(7,740)
Total governmental activities	<u>16,382,593</u>	<u>2,438,722</u>	<u>2,467,816</u>	<u>239,814</u>	<u>(11,236,241)</u>	<u>-</u>	<u>(11,236,241)</u>
Business-type activities:							
Water	3,669,491	2,889,555	-	-	-	(779,936)	(779,936)
Sewer	1,909,896	1,774,853	-	-	-	(135,043)	(135,043)
Sanitation	2,771,593	2,385,658	-	-	-	(385,935)	(385,935)
Lake	44,985	59,392	-	-	-	14,407	14,407
Airport	466,191	538,357	30,000	686,962	-	789,128	789,128
Stormwater Mgmt	-	-	-	-	-	-	-
Total business-type activities	<u>8,862,156</u>	<u>7,647,815</u>	<u>30,000</u>	<u>686,962</u>	<u>-</u>	<u>(497,379)</u>	<u>(497,379)</u>
Total primary government	<u>\$ 25,244,749</u>	<u>\$ 10,086,537</u>	<u>\$ 2,497,816</u>	<u>\$ 926,776</u>	<u>(11,236,241)</u>	<u>(497,379)</u>	<u>(11,733,620)</u>
General revenues:							
Taxes:							
Sales and use taxes					12,919,788	-	12,919,788
Franchise taxes and public service taxes					968,458	-	968,458
Hotel/Motel taxes					564,149	-	564,149
Unrestricted investment earnings					55,975	56,429	112,404
Miscellaneous					346,789	294,293	641,082
Transfers					(2,347,049)	2,347,049	-
Total general revenues and transfers					<u>12,508,110</u>	<u>2,697,771</u>	<u>15,205,881</u>
Change in net position					1,271,869	2,200,392	3,472,261
Net position - beginning					<u>43,786,249</u>	<u>60,711,756</u>	<u>104,498,005</u>
Net position - ending					<u>\$ 45,058,118</u>	<u>\$ 62,912,148</u>	<u>\$ 107,970,266</u>

See accompanying notes to the basic financial statements.

**CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021**

BASIC FINANCIAL STATEMENTS – GOVERNMENTAL FUNDS

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

Governmental Funds Balance Sheet – June 30, 2021

	<u>General Fund</u>	<u>EMS Fund</u>	<u>ED-Dedicated Sales Tax Fund</u>	<u>CIP-Dedicated Sales Tax Fund</u>	<u>Capital Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash and cash equivalents	\$ 2,888,203	\$ 482,273	\$ 766,797	\$ 5,762,059	\$ 283,745	\$ 1,822,291	\$ 12,005,368
Investments	301,050	-	1,702,398	698,951	500,705	300,000	3,503,104
Accounts receivable	-	427,896	-	-	-	-	427,896
Interest receivable	517	-	2,978	1,201	916	416	6,028
Due from other funds	432,345	4,940	-	358,796	96,333	108,215	1,000,629
Due from other governments	1,779,116	-	-	-	110,531	26,266	1,915,913
Taxes receivable, net	41,703	-	-	-	-	79,089	120,792
Court fines receivable, net	38,336	-	-	-	-	-	38,336
Notes receivable, net	-	-	-	-	-	3,000	3,000
Other receivables	7,046	-	-	-	-	-	7,046
Inventories	141,956	-	-	-	-	-	141,956
Total assets	<u>\$ 5,630,272</u>	<u>\$ 915,109</u>	<u>\$ 2,472,173</u>	<u>\$ 6,821,007</u>	<u>\$ 992,230</u>	<u>\$ 2,339,277</u>	<u>\$ 19,170,068</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 359,681	\$ 4,493	\$ 1,053	\$ 2,414	\$ -	\$ 541,011	\$ 908,652
Accrued payroll payable	420,191	38,637	-	-	-	-	458,828
Due to other funds	922,880	997,089	10	96,333	12,774	116,611	2,145,697
Due to other governments	4,352	-	-	-	-	-	4,352
Due to depositors	3,715	-	-	-	-	-	3,715
Due to bondholders	2,247	-	-	-	-	-	2,247
Other payables	-	-	-	11,601	-	-	11,601
Total liabilities	<u>1,713,066</u>	<u>1,040,219</u>	<u>1,063</u>	<u>110,348</u>	<u>12,774</u>	<u>657,622</u>	<u>3,535,092</u>
Deferred inflows of resources:							
Unavailable revenue	<u>10,394</u>	<u>249,364</u>	<u>-</u>	<u>-</u>	<u>110,531</u>	<u>15,253</u>	<u>385,542</u>
Fund balances:							
Nonspendable	141,956	-	-	-	-	-	141,956
Restricted	-	-	1,551,017	6,440,349	-	867,434	8,858,800
Assigned	1,820,781	-	920,093	270,310	868,925	798,968	4,679,077
Unassigned (deficit)	1,944,075	(374,474)	-	-	-	-	1,569,601
Total fund balances	<u>3,906,812</u>	<u>(374,474)</u>	<u>2,471,110</u>	<u>6,710,659</u>	<u>868,925</u>	<u>1,666,402</u>	<u>15,249,434</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 5,630,272</u>	<u>\$ 915,109</u>	<u>\$ 2,472,173</u>	<u>\$ 6,821,007</u>	<u>\$ 992,230</u>	<u>\$ 2,339,277</u>	<u>\$ 19,170,068</u>

See accompanying notes to the basic financial statements.

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance – For the Fiscal Year Ended June 30, 2021

	<u>General Fund</u>	<u>EMS Fund</u>	<u>ED-Dedicated Sales Tax Fund</u>	<u>CIP-Dedicated Sales Tax Fund</u>	<u>Capital Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES							
Taxes	\$ 13,589,506	\$ -	\$ -	\$ -	\$ -	\$ 679,600	\$ 14,269,106
Intergovernmental	2,240,844	-	-	-	-	285,388	2,526,232
Charges for services	269,848	1,145,958	-	-	-	31,361	1,447,167
Fines and forfeitures	203,759	-	-	-	-	-	203,759
Licenses and permits	414,622	-	-	-	-	-	414,622
Investment income	5,245	583	13,091	7,132	4,427	15,857	46,335
Miscellaneous	183,149	513,118	8,283	-	24,006	177,043	905,599
Total revenues	<u>16,906,973</u>	<u>1,659,659</u>	<u>21,374</u>	<u>7,132</u>	<u>28,433</u>	<u>1,189,249</u>	<u>19,812,820</u>
EXPENDITURES							
Current:							
General government	1,703,158	-	-	-	-	-	1,703,158
Public Safety	7,237,117	1,158,559	-	-	-	63,505	8,459,181
Highway and streets	585,748	-	-	-	-	-	585,748
Culture and recreation	1,159,249	-	-	-	-	-	1,159,249
Cemetery	125,912	-	-	-	-	-	125,912
Community development	117,038	-	-	-	-	-	117,038
Economic development	-	-	80,396	-	-	555,426	635,822
Capital Outlay	101,208	262,123	212,660	6,425	13,381	683,075	1,278,872
Debt Service:							
Principal	-	-	-	-	99,684	-	99,684
Interest and other charges	-	-	-	-	7,877	-	7,877
Total expenditures	<u>11,029,430</u>	<u>1,420,682</u>	<u>293,056</u>	<u>6,425</u>	<u>120,942</u>	<u>1,302,006</u>	<u>14,172,541</u>
Excess (deficiency) of revenues over expenditures	<u>5,877,543</u>	<u>238,977</u>	<u>(271,682)</u>	<u>707</u>	<u>(92,509)</u>	<u>(112,757)</u>	<u>5,640,279</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	1,960,000	-	-	2,544,429	-	-	4,504,429
Transfers out	(5,689,022)	-	-	(1,157,023)	-	-	(6,846,045)
Total other financing sources and (uses)	<u>(3,729,022)</u>	<u>-</u>	<u>-</u>	<u>1,387,406</u>	<u>-</u>	<u>-</u>	<u>(2,341,616)</u>
Net change in fund balances	2,148,521	238,977	(271,682)	1,388,113	(92,509)	(112,757)	3,298,663
Fund balances - beginning	1,758,291	(613,451)	2,742,792	5,322,546	961,434	1,779,159	11,950,771
Fund balances - ending	<u>\$ 3,906,812</u>	<u>\$ (374,474)</u>	<u>\$ 2,471,110</u>	<u>\$ 6,710,659</u>	<u>\$ 868,925</u>	<u>\$ 1,666,402</u>	<u>\$ 15,249,434</u>

See accompanying notes to the basic financial statements.

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Reconciliation of Governmental Funds and Government-Wide Financial Statements:

Fund Balance – Net Position Reconciliation:

Total fund balance, governmental funds	\$ 15,249,434
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	35,343,617
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds:	
Notes receivable	
Court fines receivable	10,394
Deferred outflows are not a use of current financial resources and therefore, are not reported in the fund financial statements, but are included in the governmental activities of the Statement of Net Position:	
Net pension asset	41,927
Pension related deferred outflows	3,584,551
Unavailable revenue related to ambulance collections	249,364
Unavailable revenue related to grants	110,531
Unavailable revenue related to hotel/motel revenue	15,253
Certain long-term liabilities are not due and payable from current resources, and therefore they, along with deferred inflows, are not reported in the funds:	
Net pension liability	(9,947,149)
Pension related deferred inflows	(837,394)
Accrued interest payable	(603)
Capital leases payable	(178,619)
Accrued compensated absences	(760,141)
Total OPEB liability	(807,277)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position	2,984,230
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 45,058,118</u></u>

See accompanying notes to the basic financial statements.

CITY OF CHICKASHA, OKLAHOMA
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Changes in Fund Balance – Changes in Net Position Reconciliation:

Net change in fund balances - total governmental funds:	\$ 3,298,663
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.	
Capital asset purchases capitalized	748,094
Depreciation expense	(1,824,839)
Governmental funds report loan to borrower as an expenditure while governmental activities report this as an asset.	
Bad debt expense for uncollectible note receivable	(178,994)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in unavailable revenue	(97,402)
In the Statement of Activities, the net cost of pension benefits earned is calculated and reported as pension expense. The fund financial statements report pension contributions and pension expenditures. This amount represents the difference between pension contributions and calculated pension expense.	
	(990,011)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
Principal payments on long-term debt	99,685
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Change in accrued interest payable	137
Change in accrued compensated absences	60,603
Change in total OPEB liability	(15,563)
Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of certain internal service funds is reported within governmental activities.	
	171,496
Change in Net Position of Governmental Activities	<u>\$ 1,271,869</u>

See accompanying notes to the basic financial statements.

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BASIC FINANCIAL STATEMENTS – PROPRIETARY FUNDS

CITY OF CHICKASHA, OKLAHOMA
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Proprietary Fund Statement of Net Position – June 30, 2021

	Chickasha Municipal Authority	Chickasha Municipal Airport Authority	Total Proprietary Funds	Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 9,680,407	\$ 1,731,558	\$ 11,411,965	\$ 2,359,714
Investments	6,752,821	1,500,000	8,252,821	800,000
Restricted:				
Restricted cash and cash equivalents	772,322	-	772,322	-
Restricted investments	100,000	-	100,000	-
Due from other funds	1,442,310	-	1,442,310	786
Accounts Receivable, net	1,157,850	20,073	1,177,923	-
Interest receivable	11,331	2,378	13,709	1,109
Other receivable	4,739	-	4,739	-
Receivables from other governments	279,378	48,323	327,701	-
Inventories	116,599	30,455	147,054	-
Prepaid expenses	-	-	-	49,566
Total current assets	<u>20,317,757</u>	<u>3,332,787</u>	<u>23,650,544</u>	<u>3,211,175</u>
Non-current assets:				
Net pension asset	10,415	1,482	11,897	-
Capital assets:				
Land and construction in progress	3,632,026	55,219	3,687,245	-
Other capital assets, net of accumulated depreciation	36,093,027	4,013,594	40,106,621	-
Total non-current assets	<u>39,725,053</u>	<u>4,068,813</u>	<u>43,793,866</u>	<u>-</u>
Total assets	<u>60,052,225</u>	<u>7,403,082</u>	<u>67,456,307</u>	<u>3,211,175</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount related to pensions	199,991	26,559	226,550	-
Deferred amount related to OPEB	32,460	9,441	41,901	-
Total deferred outflows	<u>232,451</u>	<u>36,000</u>	<u>268,451</u>	<u>-</u>
LIABILITIES				
Current liabilities:				
Accounts payable	263,747	8,419	272,166	81,822
Accrued payroll payable	27,152	4,384	31,536	-
Interest payable	25,004	-	25,004	-
Other payable	15,470	-	15,470	10,586
Due to other funds	166,907	131,121	298,028	-
Due to other governments	-	-	-	12,452
Unearned revenue	279,378	48,323	327,701	-
Deposits subject to refund	36,291	-	36,291	-
Compensated absences	1,910	432	2,342	-
Note payable	1,090,000	-	1,090,000	-
Total current liabilities	<u>1,905,859</u>	<u>192,679</u>	<u>2,098,538</u>	<u>104,860</u>
Non-current liabilities:				
Deposits subject to refund	327,055	-	327,055	-
Compensated absences	17,178	3,894	21,072	-
Total OPEB liability	74,227	11,420	85,647	-
Note payable	2,260,000	-	2,260,000	-
Total non-current liabilities	<u>2,678,460</u>	<u>15,314</u>	<u>2,693,774</u>	<u>-</u>
Total liabilities	<u>4,584,319</u>	<u>207,993</u>	<u>4,792,312</u>	<u>104,860</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred amount related to pensions	39,615	6,553	46,168	-
Deferred amount related to OPEB	83,603	12,612	96,215	-
Total deferred inflows	<u>123,218</u>	<u>19,165</u>	<u>142,383</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	36,375,053	4,068,813	40,443,866	-
Restricted for debt service	385,360	-	385,360	-
Restricted for capital projects	124,056	-	124,056	-
Restricted for other purposes	775,119	3,143,111	3,918,230	-
Unrestricted	17,918,551	-	17,918,551	3,106,315
Total net position	<u>\$ 55,578,139</u>	<u>\$ 7,211,924</u>	<u>62,790,063</u>	<u>\$ 3,106,315</u>
Some amounts reported for business-type activities in the Statement of Net Position are different because certain internal service fund balances are included with business-type activities and reported as interfund balances			122,085	
Total net position per Government-Wide financial statements			<u>\$ 62,912,148</u>	

See accompanying notes to the basic financial statements.

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Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position – For the Fiscal Year Ended June 30, 2021

	Chickasha Municipal Authority	Chickasha Municipal Airport Authority	Total Proprietary Funds	Internal Service Fund
OPERATING REVENUES				
Water revenue	\$ 2,682,292	\$ -	\$ 2,682,292	\$ -
Sewer revenue	1,761,220	-	1,761,220	-
Sanitation revenue	2,343,943	-	2,343,943	-
Penalties and fees	185,067	-	185,067	-
User resource fees	23,390	-	23,390	-
Lake revenue	59,392	-	59,392	-
Airport revenue	-	538,357	538,357	-
Miscellaneous	54,154	-	54,154	1,000,338
Charges for services	-	-	-	1,215,711
Total Operating Revenues	<u>7,109,458</u>	<u>538,357</u>	<u>7,647,815</u>	<u>2,216,049</u>
OPERATING EXPENSES				
Administration	533,485	-	533,485	-
Water	2,336,325	-	2,336,325	-
Sewer	832,110	-	832,110	-
Sanitation	2,327,935	-	2,327,935	-
Lake	24,482	-	24,482	-
Building maintenance	726,337	-	726,337	-
Airport	-	247,951	247,951	-
Depreciation	1,634,105	235,255	1,869,360	-
Insurance, compensated absences, personnel expense	-	-	-	1,930,815
Total Operating Expenses	<u>8,414,779</u>	<u>483,206</u>	<u>8,897,985</u>	<u>1,930,815</u>
Operating income (loss)	<u>(1,305,321)</u>	<u>55,151</u>	<u>(1,250,170)</u>	<u>285,234</u>
NON-OPERATING REVENUES (EXPENSES)				
Investment income	49,604	6,825	56,429	8,347
Interest expense	(86,256)	-	(86,256)	-
Gain on disposal of capital assets	173,136	-	173,136	-
Grant revenue	-	716,962	716,962	-
Miscellaneous revenue	121,157	-	121,157	-
Total non-operating revenue	<u>257,641</u>	<u>723,787</u>	<u>981,428</u>	<u>8,347</u>
Income (loss) before transfers	<u>(1,047,680)</u>	<u>778,938</u>	<u>(268,742)</u>	<u>293,581</u>
Transfers in	4,307,297	-	4,307,297	-
Transfers out	<u>(1,960,248)</u>	<u>-</u>	<u>(1,960,248)</u>	<u>-</u>
Change in net position	1,299,369	778,938	2,078,307	293,581
Total net position - beginning	54,278,770	6,432,986	60,711,756	2,812,734
Total net position - ending	<u>\$ 55,578,139</u>	<u>\$ 7,211,924</u>	<u>\$ 62,790,063</u>	<u>\$ 3,106,315</u>
Change in net position above			\$ 2,078,307	
Some amounts reported for business-type activities in the Statement of Activities are different because the net revenue of certain internal service funds is reported with business-type activities			122,085	
Change in Business-Type Activities in Net Position per Government-Wide financial statements			<u>\$ 2,200,392</u>	

See accompanying notes to the basic financial statements.

CITY OF CHICKASHA, OKLAHOMA
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Proprietary Fund Statement of Cash Flows – Year Ended June 30, 2021

	Chickasha Municipal Authority	Chickasha Municipal Airport Authority	Total Proprietary Funds	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 6,963,756	\$ 705,704	\$ 7,669,460	\$ 2,216,049
Payments to suppliers	(6,090,244)	(272,958)	(6,363,202)	(1,906,440)
Payments to employees	(735,121)	(95,997)	(831,118)	-
Interfund receipts	694,674	131,021	825,695	48,978
Receipts of customer meter deposits	90,804	-	90,804	-
Refunds of customer meter deposits	(77,176)	-	(77,176)	-
Other receipts	121,157	716,962	838,119	-
Net cash provided by operating activities	967,850	1,184,732	2,152,582	358,587
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	4,307,297	-	4,307,297	-
Transfers to other funds	(1,960,248)	-	(1,960,248)	-
Net cash provided by (used in) noncapital financing activities	2,347,049	-	2,347,049	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from sale of assets	351,349	-	351,349	-
Purchase of capital assets	(22,196)	(913,744)	(935,940)	-
Principal paid on debt	(1,065,000)	-	(1,065,000)	-
Interest and fiscal agent fees paid on debt	(94,205)	-	(94,205)	-
Net cash provided by (used in) capital and related financing activities	(830,052)	(913,744)	(1,743,796)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(2,821)	-	(2,821)	-
Interest income	128,742	17,709	146,451	21,931
Net cash provided by investing activities	125,921	17,709	143,630	21,931
Net increase in cash and cash equivalents	2,610,768	288,697	2,899,465	380,518
Balances - beginning of year	7,841,961	1,442,861	9,284,822	1,979,196
Balances - end of year	\$ 10,452,729	\$ 1,731,558	\$ 12,184,287	\$ 2,359,714
Reconciliation to Statement of Net Position:				
Cash and cash equivalents	\$ 9,680,407	\$ 1,731,558	\$ 11,411,965	\$ 2,359,714
Restricted cash and cash equivalents - current	772,322	-	772,322	-
Total cash and cash equivalents, end of year	\$ 10,452,729	\$ 1,731,558	\$ 12,184,287	\$ 2,359,714
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ (1,305,321)	\$ 55,151	\$ (1,250,170)	\$ 285,234
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense	1,634,105	235,255	1,869,360	-
Grant revenue	-	716,962	716,962	-
Miscellaneous revenue	121,157	-	121,157	-
Change in assets and liabilities:				
Accounts receivable	(152,677)	(19,196)	(171,873)	-
Other receivable	(272,634)	138,220	(134,414)	-
Due from other funds	1,011,769	-	1,011,769	176,882
Prepaid expense	5,385	-	5,385	(1,613)
Inventory	(55,624)	(30,455)	(86,079)	-
Net pension asset	178,714	22,645	201,359	(3,191)
Due to other funds	(317,095)	131,021	(186,074)	(127,904)
Due to other governments	-	-	-	(241)
Unearned revenue	279,378	48,323	327,701	-
Accounts payable	2,160	(91,330)	(89,170)	29,420
Accrued payroll payable	(207)	(135)	(342)	-
Deposits subject to refund	13,628	-	13,628	-
Accrued compensated absences	(11,803)	(129)	(11,932)	-
Payroll deferrals	(177,631)	(23,073)	(200,704)	-
Total OPEB liability	14,546	1,473	16,019	-
Net cash provided by operating activities	\$ 967,850	\$ 1,184,732	\$ 2,152,582	\$ 358,587

See accompanying notes to the basic financial statements.

**CITY OF CHICKASHA, OKLAHOMA
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FOOTNOTES TO THE BASIC FINANCIAL STATEMENTS

1. Financial Reporting Entity

The City's financial reporting entity includes the primary government (the City), and its blended component units:

- **The City of Chickasha** – that operates the public safety, health and welfare, streets and highways, parks and recreation, and administrative activities
- **The City of Chickasha Municipal Authority** – that operates the water, wastewater, and sanitation activities of the City
- **The Chickasha Municipal Airport Authority** – that operates the airport activities of the City
- **The Chickasha Industrial Authority** – that promotes and encourages the general economic and social development within the City

The City complies with the provisions of Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by Statement 61, and includes all component units for which the City is financially accountable.

The component units are Public Trusts established pursuant to Title 60 of Oklahoma State law. Public Trusts (Authorities) have no taxing power. The Authorities are generally created to finance City services through issuance of revenue bonds or other non-general obligation debt and to enable the City Council to delegate certain functions to the governing body (Trustees) of the Authority. The Authorities generally retain title to assets which are acquired or constructed with Authority debt or other Authority generated resources. In addition, the City has leased certain existing assets at the creation for the Authorities to the Trustees on a long-term basis. The City, as beneficiary of the Public Trusts, receives title to any residual assets when a Public Trust is dissolved.

2. Basis of Presentation and Accounting

Government-Wide Financial Statements:

The Statements of Net Position and Activities are reported on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses (including depreciation and amortization) are recorded when the liability is incurred or economic asset used.

Program revenues within the statement of activities are derived directly from each activity or from parties outside the City's taxpayers. The City has the following program revenues in each activity:

- General government: License and permits, rents, royalties and grants
- Public safety: Police fines, county donations and grants
- Highways and streets: Gas excise taxes, commercial vehicle taxes and grants
- Culture and recreation: Sports complex revenue, rentals and grants
- Cemetery: Cemetery lot fees and interment fees
- Community development: Donations

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

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Governmental Funds:

General Fund – The General Fund is the primary operating fund of the City and always classified as a major fund. It is used to account for all financial resources not accounted for and reported in another fund.

Special Revenue Funds – are used to account for and report the proceeds of specific revenues sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Capital Project Funds – are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary Funds:

Enterprise Fund – are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net position changes similar to the private sector. The reporting entity includes the Chickasha Municipal Authority (CMA) and the Chickasha Municipal Airport Authority (CMAA), both reported as blended component unit enterprise funds. These CMA accounts for activities of the public trust in providing, water, wastewater, and sanitation, services to the public. The CMAA accounts for activities of the municipal airport.

The City's governmental funds are comprised of the following:

Major Funds:

- General Fund – accounts for all activities not accounted for in other special-purpose funds. For financial statement reporting purposes the General Fund contains the following combining accounts: Fire/EMS Training Account, Police Training Account, and Police Bond Account.
- EMS Fund – accounts for emergency services activities
- ED-Dedicated Sales Tax Fund – accounts for residual amounts of 7/32 cent sales tax restricted by voters for economic development purposes
- CIP-Dedicated Sales Tax Fund – accounts for ¾ cent sales tax restricted by voters for renovation, upgrading and expansion of the water, wastewater, street and drainage systems
- Capital Project Fund - accounts for capital activities not accounted for in other special purpose funds

Non-Major Funds (Reported as Other Governmental Funds):

Special Revenue Funds:

- Donations Fund – accounts for donations for specific purposes or projects
- Tax Increment District – accounts for ad valorem and sales taxes restricted by voters for the reimbursement of developer costs
- Chickasha Industrial Authority – accounts for transfers in of hotel/motel tax revenues and related economic development expenses
- E-911 Fund – accounts for E-911 tax and related expenditures to maintain an emergency 911 system
- Street and Alley Fund – accounts for revenues from state gasoline and vehicle taxes restricted for street projects

Capital Project Fund:

- Cemetery Care Fund – accounts for 25 percent of cemetery revenue restricted for cemetery capital improvements as required by state law

The governmental funds are reported on a modified accrual basis of accounting. On the modified accrual basis of accounting revenues are recorded when earned and measurable and available to pay current financial obligations, while expenditures are recorded when incurred and normally payable from current financial resources. The City defines revenue availability as collected within 60 days of period end.

The reconciliation of the governmental fund financial statements to the governmental activities presentation in the government-wide financial statements is the result of the use of the economic resources measurement focus and accrual basis of accounting at the government-wide level.

The General Fund, EMS Fund, ED-Dedicated Sales Tax Fund, CIP-Dedicated Sales Tax Fund, and Capital Project Fund are considered major funds and are therefore displayed in separate columns. All other governmental funds are considered non-major and are aggregated under the column Other Governmental Funds.

Proprietary Funds:

The City's proprietary funds are comprised of the following:

Enterprise Funds:

- Chickasha Municipal Authority – that operates the water, sewer, and sanitation services of the City
- Chickasha Municipal Airport Authority – that operates the municipal airport

Internal Service Fund – that accounts for property, health, worker's compensation, and liability insurance provided to various fund of the City, the reserves of compensated absence accruals for City employees as well as related payroll taxes and withholdings.

The proprietary funds are reported on the accrual basis of accounting and economic resources measurement focus.

For purposes of the statement of revenues, expenses and changes in fund net position, operating revenues and expenses are considered those whose cash flows are related to operating activities, while revenues and expenses related to financing, capital and investing activities are reported as non-operating or transfers and contributions.

3. Cash, Cash Equivalents, and Investments

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

For the purposes of the statements of net position, balance sheets, and statement of cash flows, cash and cash equivalents includes all demand and savings accounts, certificates of deposit, and short-term

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investments with an original maturity of three-months or less, and money market investments. Investments consist of time deposits.

At June 30, 2021, the primary government held the following deposits and investments:

Type	Maturities	Credit Rating	Fair Value Hierarchy	Carrying Value
Primary Government				
Deposits:				
Demand deposits				\$ 26,010,743
Time deposit - certificate of deposit	7/1/2021			8,200,000
Time deposit - certificate of deposit	8/5/2021			4,205,924
Time deposit - certificate of deposit	2/25/2022			250,000
Trustee accounts - BOK - Short-Term Cash Fund I		AAA	N/A	509,416
OMAG escrow				29,211
				<u>\$ 39,205,294</u>
Reconciliation to Statement of Net Position:				
Cash and cash equivalents				\$ 26,549,369
Investments				12,655,925
				<u>\$ 39,205,294</u>

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City is governed by the State Public Deposit Act which requires that the City obtain and hold collateral whose fair value exceeds the amount of uninsured deposits. Investment securities are exposed to custody credit risk if the securities are uninsured, are not registered in the name of the government, and if held by either a counterparty or a counterparty's trust, department or agent, but not in the government's name.

As of June 30, 2021, the City was not exposed to custodial credit risk as defined above.

Investment Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City has no investment policy that limits investments based on maturity. The City discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments, where applicable.

At June 30, 2021, the City's investments with maturity dates were limited to time deposits that were not exposed to interest rate risk.

Investment Credit Risk

The City has no investment policy that limits its investment choices other than the limitations of state law that generally authorize investments in: (1) full faith and credit, direct obligations of the U. S. Government, its agencies and instrumentalities, and the State of Oklahoma and certain mortgage insured federal debt; (2) certificates of deposit or savings accounts that are either insured or secured with acceptable collateral; (3) negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations; (4) county, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts

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whose beneficiary is a county, municipality or school district; and (5) government money market funds regulated by the SEC. These investment limitations do not apply to the City's public trusts.

As of June 30, 2021, the City was not exposed to investment credit risk as defined above.

Concentration of Investment Credit Risk

Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the City (any over 5% are disclosed). Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The City has no investment policy regarding concentration of credit risk.

At June 30, 2021, the City had no concentration of credit risk as defined above.

Restricted Cash and Investments – The amounts reported as restricted assets on the proprietary fund Statement of Net Position are comprised of amounts restricted for meter deposits, debt service, debt reserve, construction purposes, and deposits held by insurance pool. The restricted assets as of June 30, 2021 are as follows:

<u>Type of Restricted Assets</u>	<u>Current</u>	
	<u>Cash and cash equivalents</u>	<u>Investments</u>
Utility Deposits	\$ 262,906	\$ 100,000
2014 Note Principal Account	360,011	-
2014 Note Interest Account	25,349	-
2014 Note Construction Account	124,056	-
Total Proprietary Fund	<u>\$ 772,322</u>	<u>\$ 100,000</u>

3. Accounts Receivable

Accounts Receivable - Accounts receivable of the business-type activities consist of customers utilities due at year end, reported net of allowance for uncollectible amounts. The governmental activities receivables include EMS charges receivables, net of allowance for uncollectible amounts.

	<u>Accounts Receivable</u>	<u>Less: Allowance for Uncollectible Accounts</u>	<u>Net Accounts Receivable</u>
Governmental Activities:			
Ambulance fees	\$ 4,239,939	\$ (3,812,043)	\$ 427,896
Business-Type Activities:			
Utilities	1,217,479	(39,556)	1,177,923
Total Accounts Receivable	<u>\$ 5,457,418</u>	<u>\$ (3,851,599)</u>	<u>\$ 1,605,819</u>

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4. Capital Assets and Depreciation

Capital Assets:

Capital assets consist of land, construction in progress, buildings, improvements, infrastructure, utility property and improvements, machinery and equipment, and vehicles. Capital assets are reported at actual or estimated historical cost. Donated capital assets are recorded at their fair value at the date of donation. Estimated historical cost was used to value the majority of the assets, including infrastructure assets (such as roads, bridges, and traffic systems) acquired prior to July 1, 2002.

For the year ended June 30, 2021, capital asset balances changed as follows:

	Balance at July 01, 2020	Additions	Disposals	Balance at June 30, 2021
<i>Governmental activities:</i>				
Capital assets not being depreciated:				
Land	\$ 1,964,595	\$ -	\$ -	\$ 1,964,595
Construction in progress	186,663	488,006	612,060	62,609
Total capital assets not being depreciated	<u>2,151,258</u>	<u>488,006</u>	<u>612,060</u>	<u>2,027,204</u>
Other capital assets:				
Buildings	10,063,750	-	-	10,063,750
Improvements	4,708,078	3,575	-	4,711,653
Infrastructure	55,140,203	606,060	-	55,746,263
Machinery and equipment	5,845,489	305,073	21,299	6,129,263
Vehicles	6,619,467	-	110,000	6,509,467
Total other capital assets at historical cost	<u>82,376,987</u>	<u>914,708</u>	<u>131,299</u>	<u>83,160,396</u>
Less accumulated depreciation for:				
Buildings	4,229,710	239,440	-	4,469,150
Improvements	2,044,210	171,071	-	2,215,281
Infrastructure	32,294,096	707,409	-	33,001,505
Machinery and equipment	3,952,827	418,222	21,299	4,349,750
Vehicles	5,587,041	288,697	67,441	5,808,297
Total accumulated depreciation	<u>48,107,884</u>	<u>1,824,839</u>	<u>88,740</u>	<u>49,843,983</u>
Other capital assets, net	<u>34,269,103</u>	<u>(910,131)</u>	<u>42,559</u>	<u>33,316,413</u>
Governmental activities capital assets, net	<u>\$ 36,420,361</u>	<u>\$ (422,125)</u>	<u>\$ 654,619</u>	<u>\$ 35,343,617</u>

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	Balance at July 01, 2020	Additions	Disposals	Balance at June 30, 2021
<i>Business-type activities:</i>				
Capital assets not being depreciated:				
Land	\$ 3,805,398	\$ -	\$ 178,212	\$ 3,627,186
Construction in progress	835,909	906,685	1,682,535	60,059
Total capital assets not being depreciated	<u>4,641,307</u>	<u>906,685</u>	<u>1,860,747</u>	<u>3,687,245</u>
Other capital assets:				
Buildings	24,720,604	-	-	24,720,604
Improvements	2,151,347	-	-	2,151,347
Infrastructure	12,110,510	1,711,790	-	13,822,300
Machinery and equipment	4,601,929	-	-	4,601,929
Vehicles	1,099,846	-	-	1,099,846
Utility property improvements	78,251,764	-	-	78,251,764
Total other capital assets at historical cost	<u>122,936,000</u>	<u>1,711,790</u>	<u>-</u>	<u>124,647,790</u>
Less accumulated depreciation for:				
Buildings	19,184,825	434,092	-	19,618,917
Improvements	1,274,579	97,235	-	1,371,814
Infrastructure	6,885,214	200,415	-	7,085,629
Machinery and equipment	2,058,940	214,013	-	2,272,953
Vehicles	962,688	41,857	-	1,004,545
Utility property improvements	52,305,562	881,749	-	53,187,311
Total accumulated depreciation	<u>82,671,808</u>	<u>1,869,361</u>	<u>-</u>	<u>84,541,169</u>
Other capital assets, net	<u>40,264,192</u>	<u>(157,571)</u>	<u>-</u>	<u>40,106,621</u>
Business-type activities capital assets, net	<u>\$ 44,905,499</u>	<u>\$ 749,114</u>	<u>\$ 1,860,747</u>	<u>\$ 43,793,866</u>

Depreciation:

Depreciable capital assets are depreciated on a straight-line basis over useful lives. A capitalization threshold of \$3,500 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

- Buildings 50 years
- Improvements other than buildings 20-30 years
- Machinery and equipment 5-24 years
- Vehicles 3-15 years
- Utility property and improvements 15-50 years
- Infrastructure 15-50 years
-

Depreciation of capital assets is included in total expenses and is charged or allocated to the activities primarily benefiting from the use of the specific asset. Depreciation expense has been allocated as follows:

Governmental Activities:

General government	\$ 89,996
Public safety	723,251
Highways and streets	593,333
Culture and recreation	384,283
Community development	33,976
	<u>\$ 1,824,839</u>

Business-Type Activities:

Water	\$ 878,756
Sewer	717,498
Sanitation	17,349
Lake	20,503
Airport	235,255
	<u>\$ 1,869,361</u>

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5. Long-Term Debt and Debt Service Requirements

For the year ended June 30, 2021, the reporting entity's long-term debt changed as follows:

<u>Type of Debt</u>	<u>Balance July 01, 2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>
Governmental Activities:					
Capital lease obligations	\$ 278,302	\$ -	\$ 99,684	\$ 178,618	\$ 102,947
Accrued compensated absences	820,744	-	60,602	760,142	76,014
Total Governmental Activities	<u>\$ 1,099,046</u>	<u>\$ -</u>	<u>\$ 160,286</u>	<u>938,760</u>	<u>\$ 178,961</u>
Plus:					
Net pension liability				9,947,149	
Total OPEB liability				<u>576,687</u>	
				<u>\$ 11,462,596</u>	
Business-Type Activities:					
Notes payable- direct borrowing	\$ 4,415,000	\$ -	\$ 1,065,000	\$ 3,350,000	\$ 1,090,000
Accrued compensated absences	35,346	-	11,931	23,415	2,342
Total Business-Type Activities	<u>\$ 4,450,346</u>	<u>\$ -</u>	<u>\$ 1,076,931</u>	<u>3,373,415</u>	<u>\$ 1,092,342</u>
Plus:					
Total OPEB liability				<u>85,646</u>	
				<u>\$ 3,459,061</u>	

Governmental activities long-term debt:

Capital lease obligation to Welch State Bank for a pumper, original amount of \$401,779, payable in semi annual installments of \$23,577, interest rate at 3.39%, final payment due May 15, 2023.

\$ 90,250

Capital lease obligation to First National Bank for a rescue squad truck, original amount of \$380,316, payable in monthly installments of \$5,029, interest rate at 3%, final payment due December 15, 2022.

88,368

Total Capital Lease Obligations \$ 178,618

Current portion \$ 102,947

Noncurrent portion 75,671

Total Capital Lease Obligations \$ 178,618

Current portion \$ 76,014

Noncurrent portion 684,128

Total Accrued Compensated Absences \$ 760,142

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Business-type activities long-term debt:

2014 Sales Tax Revenue Note to Bank of Oklahoma, dated March 10, 2014, original amount \$9,875,000 with interest rate of 2.27% due in semi-annual installments, secured with a 3/4 cent pledged sales tax, with final payment due March 1, 2024. Proceed will be used for water and sewer improvements. In the event of default on the note, the lender may: 1) file suit to require any or all of the borrower covenants to be performed; 2) requirement for sales and use tax to be deposited directly with the bank; 3) accelerate the payment of principal and interest accrued on the note; or 4) file suit to enforce or enjoin action or inaction of parties under provisions of the Note Indenture or Sales Tax Agreement.

	\$	3,350,000
Total Notes Payable - Direct borrowings	\$	3,350,000
Current portion	\$	1,090,000
Noncurrent portion		2,260,000
Total Notes Payable - Direct Borrowings	\$	3,350,000
Current portion	\$	2,342
Noncurrent portion		21,073
Total Accrued Compensated Absences	\$	23,415

Long-term debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Capital Lease Obligations</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 102,947	\$ 4,553
2023	75,671	1,440
Totals	<u>\$ 178,618</u>	<u>\$ 5,993</u>
<u>Year Ending June 30,</u>	<u>Business-Type Activities</u>	
	<u>Note Payable- Direct borrowings</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 1,090,000	\$ 69,916
2023	1,115,000	45,003
2024	1,145,000	19,522
Totals	<u>\$ 3,350,000</u>	<u>\$ 134,441</u>

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Capital assets acquired through capital leases are as follows:

Date	Capital Asset	Amount	Accumulated Depreciation
Vehicles:			
1/15/2013	E-One Pumper	\$ 401,779	\$ 284,593
12/15/2015	Rescue Squad Truck	380,316	212,343
		<u>\$ 782,095</u>	<u>\$ 496,936</u>

6. Fund Balances and Net Position

Fund Balances:

Governmental fund equity is classified as fund balance. Fund balance can be further classified as nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as:

- a. Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted – consists of fund balance with constraints placed on the use of resources either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) laws through constitutional provisions or enabling legislation.
- c. Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the city’s highest level of decision-making authority. The City’s highest level of decision-making authority is made by ordinance.
- d. Assigned – includes amounts that are constrained by the city’s intent to be used for specific purposes but are neither restricted nor committed. Assignments of fund balance may be made by city council action or management decision when the city council has delegated that authority. Assignments for transfers and interest income for governmental funds are made through the budgetary process.
- e. Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund.

It is the City’s policy to first use restricted fund balance prior to the use of the unrestricted fund balance when an expense is incurred for purposes for which both restricted and unrestricted fund balance are available. The City’s policy for the use of unrestricted fund balance amounts require that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The City has established a policy to maintain an unassigned fund balance in the General Fund ranging from 15% - 40% of General Fund expenditures.

Net Position:

Net Position is displayed in three components:

- a. *Net investment in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. *Restricted Net Position* - Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.

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c. *Unrestricted Net Position* - All other net position that does not meet the definition of “restricted.” It is the City’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

The following tables show the fund balance/net position classifications as shown in the Governmental Funds Balance Sheet and Proprietary Fund Statement of Net Position:

	General Fund	EMS Fund	ED-Dedicated Sales Tax Fund	CIP-Dedicated Sales Tax Fund	Capital Project Fund	Other Governmental Funds	Total
Fund Balance:							
Nonspendable	\$ 141,956	-	-	-	-	-	\$ 141,956
Sub-total Nonspendable	141,956	-	-	-	-	-	141,956
Restricted For:							
Economic Development	-	-	1,551,017	-	-	479,043	\$ 2,030,060
Police	-	-	-	-	-	-	-
Capital Projects	-	-	-	6,440,349	-	71,060	6,511,409
Other Purposes	-	-	-	-	-	317,331	317,331
Sub-total Restricted	-	-	1,551,017	6,440,349	-	867,434	8,858,800
Assigned To:							
Fire/EMS	1,665	-	-	-	-	-	1,665
Police	53,936	-	-	-	-	-	53,936
Police Bonds	305,551	-	-	-	-	-	305,551
Streets	-	-	-	-	-	3,378	3,378
Economic Development	-	-	920,093	-	-	139,774	1,059,867
Capital Projects	-	-	-	270,310	868,925	628,624	1,767,859
Other Purposes	-	-	-	-	-	27,192	27,192
Subsequent year's budget	1,459,629	-	-	-	-	-	1,459,629
Sub-total Assigned	1,820,781	-	920,093	270,310	868,925	798,968	4,679,077
Unassigned (deficit)	1,944,075	(374,474)	-	-	-	-	1,569,601
Total Fund Balance	\$ 3,906,812	\$ (374,474)	\$ 2,471,110	\$ 6,710,659	\$ 868,925	\$ 1,666,402	\$ 15,249,434

Enterprise Funds:

Net investment in capital assets	\$ 40,443,866
Restricted for Debt Service	385,360
Restricted for Capital Projects	124,056
Restricted for Other Purposes	<u>3,918,230</u>
Total Enterprise Fund Restrictions	<u>\$ 44,871,512</u>

At June 30, 2021, the EMS Fund had a fund balance deficit in the amount of \$374,474 due to a lower valuation of collectible accounts receivable in prior years.

7. Sales Tax Revenue

Sales tax revenue represents a 3.75 cents tax on each dollar of taxable sales. The sales tax is recorded as follows:

- 3 cents are recorded in the General Fund for operations, with 1 cent being transferred to the Chickasha Municipal Authority
- $\frac{3}{4}$ cent is recorded in the CIP-Dedicated Sales Tax Fund and is restricted by voters for the repair, replacement or improvement of streets and drainage and can be used to secure related debt service payments. This amount has been allocated to the CMA to secure debt service payments on the \$9,875,000 2014 Sales Tax Revenue Note

8. Tax Increment Financing District

The qualified voters of the City of Chickasha approved ordinance #2005-17. This ordinance creates a Tax Increment Financing (TIF) District along the south side of Grand Avenue east and west of 4th street. The ordinance provides the developer would make and pay for the costs of certain improvements within the District. The developer may be reimbursed for the cost of those improvements plus interest.

Funds used to reimburse the developer would come only from three-fourths of any increase in ad valorem taxes within the District resulting from an increase in assessed valuation of the land within the District and one-half of any increase in the three percent city sales tax derived from the new businesses that locate within the District. The developer reimbursement will continue until terminated upon the earlier of full reimbursement to the developer of the cost of the improvements or November 21, 2020.

As of June 30, 2021, the City had a payable of \$467,388 related to the TIF district. Of this amount, \$333,030 was owed to Grady County due to previous overpayments of ad valorem taxes, and was paid in August 2021. The remaining amount was payable to developers.

9. Property Tax Levy

The City presently levies no property tax. In accordance with state law, a municipality may only levy a property tax to retire general obligation debt approved by the voters, or to pay judgments rendered against the City.

10. Internal and Interfund Balances and Transfers

The City's policy is to eliminate interfund transfers and balances in the statement of activities and net position to avoid the grossing up of balances. Only the residual balances transferred between governmental and business-type activities are reported as internal transfers and internal balances then offset in the total column in the government-wide statements. Internal transfers and balances between funds are not eliminated in the fund financial statements.

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Transfers:

Internal transfers between funds and activities for the year ended June 30, 2021, were as follows:

Transfer From	Transfer To	Amount	Purpose of Transfer
CMA	General Fund	\$ 1,960,000	Operational subsidy
General Fund	CMA	3,144,593	Sales tax
General Fund	CIP Dedicated Sales Tax Fund	2,544,429	Sales tax
Dedicated Sales Tax Fund	CMA	1,157,023	Debt service payments
General Fund	CMA	5,681	Capital asset purchases
Total		<u>\$ 8,811,726</u>	

Reconciliation to Fund Financial Statements:

	Transfers In	Transfers Out	Net Transfers
Governmental Funds	\$ 4,504,429	\$ (6,846,045)	\$ (2,341,616)
Proprietary Funds	4,307,297	(1,960,248)	2,347,049
	<u>\$ 8,811,726</u>	<u>\$ (8,806,293)</u>	<u>\$ 5,433</u>

Reconciliation to Statement of Activities:

Net transfers-governmental activities	\$ (2,341,616)
Transfer capital assets from business-type activities to governmental activities	248
Transfer capital asset from governmental activities to business-type activities	(5,681)
Transfers- internal activity	<u>\$ (2,347,049)</u>

Balances:

Interfund balances between funds and activities at June 30, 2021, were as follows:

Due From	Due To	Amount	Nature of Balance
CIA	General Fund	\$ 116,611	Festival of Light expenses
ED-Ded Sales Tax Fund	General Fund	10	Fee to maintain account
General Fund	CIP-Ded Sales Tax Fund	358,796	Sales tax
General Fund	CMA	370,947	Sales tax
General Fund	CMA	74,274	CDARS Interest
EMS Fund	CMA	997,089	EMS revenues
Fire/EMS Training	General Fund	10	Fee to maintain account
Airport Fund	General Fund	131,121	Duplicate transfer
CMA	General Fund	165,994	Operational expenses
CMA	Police Bond	792	citation revenue Deposit errors
General Fund	TIF Fund	100,243	Sales tax and ad valorem tax
Capital Improvement	General Fund	5,000	grant revenue
General Fund	Cemetery Care	77	Deposit errors
General Fund	EMS Fund	4,940	Payroll expenses
Capital Improvement	E911 Fund	7,774	grant revenue
Dedicated Sales Tax	Capital Project Fund	96,333	Operating expense
Police Bond	General Fund	12,077	Deposit errors
Police Bond	Fire/EMS Training	32	Deposit errors
Police Bond	Police Training Fund	698	Deposit errors
CMA	Street & Alley fund	121	Returned check
Total		<u>\$ 2,442,939</u>	

Reconciliation to Fund Financial Statements:

	Due From	Due To	Net Internal Service Balances	Net Internal Balances
Governmental Funds	\$ 1,000,629	\$ (2,145,697)	\$ 786	\$ (1,144,282)
Proprietary Funds	1,442,310	(298,028)	-	1,144,282
	<u>\$ 2,442,939</u>	<u>\$ (2,443,725)</u>	<u>\$ 786</u>	<u>\$ -</u>

Reconciliation to Statement of Net Position:

Internal Balances	\$ 1,144,282
Internal Service Fund Activity reported in Business-type Activities	122,085
	<u>\$ 1,266,367</u>

The interfund loan between the CMA and the EMS Fund in the amount of \$997,089 is not expected to be paid within the next twelve months.

11. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health and life; and natural disasters. The City manages these various risks of loss as follows:

- General Liability and Fleet Coverage – covered through participation in Oklahoma Municipal Assurance Group risk entity pool.
- Physical Property, Airport General Liability and Property – covered through purchase of commercial insurance.
- Fire Department Vehicles – covered through participation in the Risk Management Division of the Department of Central Services, State of Oklahoma self-insurance pool.
- Workers' Compensation – covered through participation in the Oklahoma Municipal Assurance Group risk entity pool.
- Employee's Group Medical – covered through purchase of commercial insurance.

12. Pension Plan Participation

The City of Chickasha participates in four pension or retirement plans:

1. Oklahoma Firefighter's Pension and Retirement System (OFPRS) – a statewide cost-sharing plan
2. Oklahoma Police Pension and Retirement System (OPPRS) – a statewide cost-sharing plan
3. Oklahoma Municipal Retirement Fund (OkMRF) – an agent multiple-employer defined benefit plan
4. Oklahoma Municipal Retirement Fund (OkMRF) – an agent multiple-employer defined contribution plan

Summary of Significant Accounting Policies

For purposes of measuring the net pension asset, net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oklahoma Firefighters Pension & Retirement System (OFPRS), Oklahoma Police Pension & Retirement System (OPPRS) and Oklahoma Municipal Retirement Fund (OkMRF) and additions to/deductions from OFPRS, OPPRS and OkMRF's fiduciary net position have been determined on the same basis as they are reported by OFPRS, OPPRS and OkMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments held by these funds are reported at fair value.

For purposes of measuring the total OPEB liability, deferred outflows of resources, and deferred inflows and OPEB expense for the single employer other postemployment benefit plan the measurement has been prepared in accordance with GASB Statement No. 75.

OFPRS:

Plan description - The City of Chickasha, as the employer, participates in the Firefighters Pension & retirement—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Firefighters Pension & Retirement System (FPRS). Title 11 of the Oklahoma State Statutes grants the

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authority to establish and amend the benefit terms to the FPRS. FPRS issues a publicly available financial report that can be obtained at www.ok.gov/fprs

Benefits provided - FPRS provides defined retirement benefits based on members' final average compensation, age, and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon death of eligible members. The Plan's benefits are established and amended by Oklahoma statute. Retirement provisions are as follows:

Normal Retirement:

- **Hired Prior to November 1, 2013**
Normal retirement is attained upon completing 20 years of service. The normal retirement benefit is equal to 50% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. For volunteer firefighters, the monthly pension benefit for normal retirement is \$150.60 per month.
- **Hired After November 1, 2013**
Normal retirement is attained upon completing 22 years of service. The normal retirement benefit is equal to 55% of the member's final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. Also, participants must be age 50 to begin receiving benefits. For volunteer firefighters, the monthly pension benefit for normal retirement is \$165.66 per month.

All firefighters are eligible for immediate disability benefits. For paid firefighters, the disability in-the-line-of-duty benefit for firefighters with less than 20 years of service is equal to 50% of final average monthly compensation, based on the most recent 30 months of service. For firefighters with over 20 years of service, a disability in the line of duty is calculated based on 2.5% of final average monthly compensation, based on the most recent 30 months, per year of service, with a maximum of 30 years of service. For disabilities not in the line of duty, the benefit is limited to only those with less than 20 years of service and is 50% of final average monthly compensation, based on the most recent 60-month salary as opposed to 30 months. For volunteer firefighters, the not-in-the-line-of-duty disability is also limited to only those with less than 20 years of service and is \$7.53 per year of service. For volunteer firefighters, the in-the-line-of-duty pension is \$150.60 with less than 20 years of service or \$7.53 per year of service, with a maximum of 30 years.

A \$5,000 lump sum death benefit is payable to the qualified spouse or designated recipient upon the participant's death. The \$5,000 death benefit does not apply to members electing the vested benefit.

Contributions – The contributions requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% percent of their annual pay. Participating cities are required to contribute 14% of the employees' annual pay. Contributions to the pension plan from the City were \$328,567. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$537,714 during the calendar year and this is reported as both expense and revenue in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$791,648. These on-behalf payments did not meet the criteria of a special funding situation.

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Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - At June 30, 2021, the City reported a liability of \$9,414,300 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2020. Based upon this information, the City's proportion was 0.764201%.

For the year ended June 30, 2021, the City recognized pension expense of \$1,842,933. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,199,856	\$ 126,317
Changes of assumptions	-	159,536
Net difference between projected and actual earnings on pension plan investments	138,379	-
Changes in proportion	319,434	192,924
City contributions during measurement date	1,326	3,285
City contributions subsequent to the measurement date	328,567	-
Total	<u>\$ 1,987,562</u>	<u>\$ 482,062</u>

In the year ending June 30, 2021, \$328,567 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2022	\$ 232,307
2023	451,204
2024	304,843
2025	188,579
2026	-
	<u>\$ 1,176,933</u>

Actuarial Assumptions- The total pension liability was determined by an actuarial valuation as of July 1, 2020, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	3%
Salary increases:	3.5% to 9.0% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense

Mortality rates were based on the Pub-2010 Public Safety Table, with adjustments for generational mortality improvement using MP-2018 for healthy lives and no mortality improvement for disabled lives.

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The actuarial assumptions used in the July 1, 2020, valuation was based on the results of an actuarial experience study for the period July 1, 2013, to June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	20%	4.38%
Domestic equity	47%	7.41%
International equity	15%	9.82%
Real estate	10%	7.70%
Other assets	8%	5.67%

Discount rate – The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 36% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	<u>1% Decrease 6.5%</u>	<u>Current Discount Rate 7.5%</u>	<u>1% Increase 8.5%</u>
Net Pension Liability	\$ 12,226,195	\$ 9,414,300	\$ 7,061,692

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the FPRS which can be located at www.ok.gov/FPRS.

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OPPRS:

Plan description - The City of Chickasha, as the employer, participates in the Oklahoma Police Pension and Retirement Plan—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Police Pension and Retirement System (OPPRS). Title 11 of the Oklahoma State Statutes, through the Oklahoma Legislature, grants the authority to establish and amend the benefit terms to the OPPRS. OPPRS issues a publicly available financial report that can be obtained at www.ok.gov/OPPRS

Benefits provided - OPPRS provides retirement, disability, and death benefits to members of the plan. The normal retirement date under the Plan is the date upon which the participant completes 20 years of credited service, regardless of age. Participants become vested upon completing 10 years of credited service as a contributing participant of the Plan. No vesting occurs prior to completing 10 years of credited service. Participants' contributions are refundable, without interest, upon termination prior to normal retirement. Participants who have completed 10 years of credited service may elect a vested benefit in lieu of having their accumulated contributions refunded. If the vested benefit is elected, the participant is entitled to a monthly retirement benefit commencing on the date the participant reaches 50 years of age or the date the participant would have had 20 years of credited service had employment continued uninterrupted, whichever is later. Monthly retirement benefits are calculated at 2.5% of the final average salary (defined as the average paid base salary of the officer over the highest 30 consecutive months of the last 60 months of credited service) multiplied by the years of credited service, with a maximum of 30 years of credited service considered.

Monthly benefits for participants due to permanent disability incurred in the line of duty are 2.5% of the participants' final average salary multiplied by 20 years. This disability benefit is reduced by stated percentages for partial disability based on the percentage of impairment. After 10 years of credited service, participants who retire due to disability incurred from any cause are eligible for a monthly benefit based on 2.5% of their final average salary multiplied by the years of service. This disability benefit is also reduced by stated percentages for partial disability based on the percentage of impairment. Effective July 1, 1998, once a disability benefit is granted to a participant, that participant is no longer allowed to apply for an increase in the dollar amount of the benefit at a subsequent date.

Survivor's benefits are payable in full to the participant's beneficiary upon the death of a retired participant. The beneficiary of any active participant killed in the line of duty is entitled to a pension benefit.

Contributions – The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were \$178,514. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$117,127 during the calendar year and this is reported as both expense and revenue in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$231,293. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities (Assets), Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension– At June 30, 2021, the City reported a liability of \$532,849 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The City's proportion of the net pension liability was based on the City's

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contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2020. Based upon this information, the City's proportion was 0.463972%.

For the year ended June 30, 2021, the City recognized pension expense of \$630,738. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,785	\$ 144,708
Changes of assumptions	54,739	-
Net difference between projected and actual earnings on pension plan investments	628,678	-
Changes in proportion	14,130	22,309
City contributions during measurement date	331	3,831
City contributions subsequent to the measurement date	178,514	-
Total	<u>\$ 890,177</u>	<u>\$ 170,848</u>

In the year ending June 30, 2021, \$178,514 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2022	\$ 75,506
2023	157,412
2024	204,121
2025	117,721
2026	(13,945)
	<u>\$ 540,815</u>

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of July 1, 2020, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation: 2.75%

Salary increases: 3.5% to 12% average, including inflation

Investment rate of return: 7.5% net of pension plan investment expense

Cost-of-living adjustments: Police officers eligible to receive increased benefits according to repealed Section 50-120 of Title 11 of the Oklahoma Statutes pursuant to a court order receive an adjustment of 1/3 to 1/2 of the increase or decrease of any adjustment to the base salary of a regular police officer, based on an increase in base salary of 3.5% (wage inflation).

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Mortality rates:	Active employees (pre-retirement) RP-2000 Blue Collar Healthy Combined table with age set back 4 years with fully generational improvement using Scale AA.
	Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational improvement using scale AA.
	Disabled pensioners: RP-2000 Blue Collar Healthy Combined table with age set forward 4 years.

The actuarial assumptions used in the July 1, 2020, valuation was based on the results of an actuarial experience study for the period July 1, 2012, to June 30, 2017.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	5.11%
Domestic equity	6.80%
International equity	11.45%
Real estate	8.60%
Private equity	11.58%
Commodities	0.00%

The current allocation policy is that approximately 60% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 25% of assets in fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

Discount rate – The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 14% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate – The following presents the net pension liability (asset) of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease 6.5%	Current Discount Rate 7.5%	1% Increase 8.5%
Net Pension Liability (Asset)	\$ 1,882,339	\$ 532,849	\$ (608,536)

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the OPPRS; which can be located at www.ok.gov/OPPRS.

OkMRF Defined Benefit Plan:

Plan Description - The City contributes to the City of Chickasha Plan and Trust in the form of The Oklahoma Municipal Retirement System Master Defined Benefit Plan and Trust, an agent multiple employer - defined benefit plan, for all eligible employees except for those covered by the Police and Firefighter Pension Systems. The plan is administered by OkMRF. The OkMRF plan issues a separate financial report and can be obtained from OkMRF or from their website at www.okmrf.org/reports.html. Benefits are established or amended by the City Council in accordance with O.S. Title 11, Section 48-101-102.

Summary of Significant Accounting Policies – For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's plan and additions to/deductions from the City's fiduciary net position have been determined on the same basis as they are reported by OkMRF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value based on published market prices. Detailed information about the OkMRF plans' fiduciary net position is available in the separately issued OkMRF financial report.

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Provision	OkMRF Plan
a. Eligible to Participate	All regular, full-time employees except police, firefighters and other employees who are covered under an approved system.
b. Contribution to Requirements:	
- Authorization	By City ordinance
- Actuarially Determined	Yes
- Employer Rate	9.46% of covered payroll
- Employee Rate	4.0% of covered payroll
c. Period Required to Vest	10 or more years
d. Eligibility for Distribution	- Normal retirement at age 65 with 10 years of service - Early retirement at age 55 with 10 years of service - Disability retirement upon disability with 10 years of service - 50% death benefit with 10 years of service for married employees
e. Benefit Determination Base	Final average salary - the average of the five highest consecutive annual salaries out of the last 10 calendar years of service
f. Benefit Determination Methods:	
- Normal Retirement	Accrued benefit paid immediately
- Early Retirement	Accrued benefit starting at normal retirement age, or reduced 5% per year for commencement prior to normal retirement age
- Disability Retirement	Accrued benefit payable upon disablement without reduction for early payment
- Death Benefit	50% of employee's accrued benefit, but terminates upon spouse re-marriage
- Prior to 10 Years Service	Return of employee contributions with accrued interest
g. Form of Benefit Payments	Normal form is a 120 month certain and life thereafter basis

Employees Covered by Benefit Terms

Active Employees	55
Deferred Vested Former Employees	3
Disabled Participants	6
Retirees or Retiree Beneficiaries	<u>40</u>
Total	<u>104</u>

Contribution Requirements – The City Council has the authority to set an amend contribution rates by ordinance for the OkMRF defined benefit plan in accordance with O.S. Title 11, Section 48-102. The contribution rates for the current fiscal year have been made in accordance with an actuarially determined rate. The actuarially determined rate is 9.46% of covered payroll as of July 1, 2020. For the year ended June 30, 2021, the City recognized \$204,108 of employer contributions to the plan, which is the same as the actuarially determined amount based on current payroll of \$2,157,584.

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Actuarial Assumptions

Date of Last Actuarial Valuation	July 1, 2020
a. Actuarial Cost Method	Entry age normal
b. Rate of Return on Investments and Discount Rate	7.50%
c. Projected Salary Increase	Varies based on age
d. Post Retirement Cost-Of-Living Increase	Benefits in payment status are adjusted each July 1st based on the percentage change in the CPI. The maximum increase or decrease in any year is 2.75%
e. Inflation Rate	2.75%
f. Mortality Table	PubG-2010
g. Percent of Married Employees	100%
h. Spouse Age Difference	3 years (female spouses younger)
i. Turnover	Select and ultimate rates Ultimate rates are age-related as shown Additional rates per thousand are added during the first 5 years: Year 1: 225 Year 2: 140 Year 3: 100 Year 4: 70 Year 5: 40
j. Date of Last Experience Study	September 2012 for fiscal years 2007-2011

Discount Rate – The discount rate used to value benefits was the long-term expected rate of return on plan investments, 7.5% since the plan’s net fiduciary position is projected to be sufficient to make projected benefit payments.

The City has adopted a funding method that is designed to fund all benefits payable to participants over the course of their working careers. Any differences between actual and expected experience are funded over a fixed period to ensure all funds necessary to pay benefits have been contributed to the trust before those benefits are payable. Thus, the sufficiency of pension plan assets was made without a separate projection of cash flows.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (2.75%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of July 1, 2020 are summarized in the following table:

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	<u>Target Allocation</u>	<u>Real Return</u>	<u>Weighted Return</u>
Large cap stocks S&P 500	25%	5.80%	1.45%
Small/mid cap stocks Russell 2500	10%	6.40%	0.64%
Long/short equity MSCI ACWI	10%	5.00%	0.50%
International stocks MSCI EAFE	20%	6.20%	1.24%
Fixed income bonds Barclay's Capital Aggregate	30%	2.30%	0.69%
Real estate NCREIF	5%	4.60%	0.23%
Cash equivalents 3 month Treasury	0%	0.00%	0.00%
	<u>100%</u>		
	Average Real Return		4.75%
		Inflation	<u>2.75%</u>
	Long-term expected return		<u>7.50%</u>

Changes in Net Pension Liability (Asset) – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2020 which is also the measurement date. There were no changes in assumptions or changes in benefit terms that affected measurement of the total pension liability. There were also no changes between the measurement date of July 1, 2020 and the City's report ending June 30, 2021, that would have had a significant impact on the net pension liability (asset). The following table reports the components of changes in net pension liability (asset):

	<u>Total Pension Liability (a)</u>	<u>Plan Net Position (b)</u>	<u>Net Pension Liability (Asset) (a) - (b)</u>
Balances Beginning of Year	\$ 16,539,426	\$ 17,345,637	\$ (806,211)
Changes for the Year:			
Service cost	270,840	-	270,840
Interest expense	1,203,385	-	1,203,385
Experience losses (gains) (amortized over avg remain svc period of actives & inactives)	182,759	-	182,759
Contributions - Employer	-	158,286	(158,286)
Contributions - Employee	-	84,195	(84,195)
Net investment income	-	697,445	(697,445)
Benefits paid, including refunds of employee contributions	(1,006,784)	(1,006,784)	-
Plan administrative expenses	-	(35,329)	35,329
Net Changes	<u>650,200</u>	<u>(102,187)</u>	<u>752,387</u>
Balances End of Year	<u>\$ 17,189,626</u>	<u>\$ 17,243,450</u>	<u>\$ (53,824)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate – The following presents the net pension liability (asset) of the City, calculated at the discount rate of 7.5%, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

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	1% Decrease 6.5%	Current Discount Rate 7.5%	1% Increase 8.5%
Net Pension Liability (Asset)	\$ 1,773,489	\$ (53,824)	\$ (1,602,498)

The City reported \$228,309 in pension expense for the year ended June 30, 2021. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 131,709	\$ 202,994
Changes of assumptions	179,552	-
Net difference between projected and actual earnings on pension plan investments	386,567	-
Changes in proportion	21,383	21,381
City contributions during measurement date	6,278	6,276
City contributions subsequent to the measurement date	207,873	-
Total	<u>\$ 933,362</u>	<u>\$ 230,651</u>

Amortization of Pension Deferrals – Amounts reported as deferred outflows of resources (excluding deferred outflows of resources related to contributions made subsequent to the measurement date) and deferred inflows of resources will be recognized in pension expense as follows:

2022	\$ 18,242
2023	194,775
2024	167,016
2025	114,805
Thereafter	-
	<u>\$ 494,838</u>

OkMRF issues separate plan financial statements which may be obtained from the website at www.okmrf.org/reports or by contacting the Oklahoma Municipal Retirement Fund, 525 Central Park Drive, Suite 320, Oklahoma City, Oklahoma, 73105.

OkMRF Defined Contribution City Manager Plan:

Effective May 1, 2018, the City has also provided a defined contribution plan and trust known as the City of Chickasha Plan and Trust (the “Plan”) in the form of The Oklahoma Municipal Retirement System

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Master Defined Contribution Plan (OkMRF) for the City Manager. The City Manager is eligible to contribute to the Plan upon hire and is required to contribute 8% of annual covered salary. Additional voluntary after-tax contributions are also allowed. Employer contributions vary by year and are determined by the City. The City Manager is 100% vested immediately. Employer contributions to the Plan for FY 2020-2021 were \$12,336.

13. Other Post-Employment Benefits

Plan description – The City’s defined benefit OPEB plan provides OPEB to eligible retirees and their dependents. The plan is a single employer defined benefit OPEB plan administered by the City. The City’s Council has the authority to establish and amend benefit provisions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided – The Plan covers all current retirees of the City and provides for employee and dependent coverage from the date of retirement. Coverage stops at the earlier of age 65 and a number of months equal to one month for each year of service up to 24 months, provided the participant was covered by the Plan before retiring. The City provides postretirement medical benefits through the Plan for the retiree and their dependents who elect to make the required contribution. Participants can elect to medical, prescription drug, and dental.

Employees covered by benefit terms –

Active Employees	113
Inactives or beneficiaries currently receiving benefit payments	<u>2</u>
Total	<u>115</u>

Total OPEB Liability – The City’s total OPEB liability of \$576,687 was determined based on an alternative measurement method valuation performed as of June 30, 2020.

Actuarial Assumptions - The total OPEB liability was determined based on an actuarial valuation prepared as of June 30, 2020 using the following actuarial assumptions:

- Actuarial Cost Method - Entry Age Normal Level Percentage of Salary
- Discount Rate – 3.50% based on June 30, 2020 published Bond Buyer 20-Bond General Obligation Index Rate
- Retirement Age – Civilian – 55 with 10 years of service, Police and Fire – 20 years of service; Effective 7/1/2021 Firefighters are no longer eligible for this retiree medical plan.
- Healthcare cost trend rates - graded from 6.02% in 2020 to 4.87% in 2060
- Mortality Rates – RP2000 fully projected with scale AA

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Changes in Total OPEB Liability –The following table reports the components of changes in total OPEB liability:

	<u>Total OPEB Liability</u>
Balance at Beginning of Year	\$ 611,733
Changes for the Year:	
Service cost	80,660
Interest expense	14,498
Change in benefit terms	-
Difference between expected and actual experience	-
Change in assumptions	(8,189)
Expected net benefit payments	(36,368)
Net Changes	<u>50,601</u>
Balances End of Year	<u>\$ 662,334</u>

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2021, the City recognized OPEB expense of \$50,193. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 154,073
Changes of assumptions	128,814	296,011
Net difference between projected and actual earnings on OPEB plan investments	-	-
Changes in proportion	50,695	50,698
City contributions during measurement date	2,153	2,152
City contributions subsequent to the measurement date	36,368	-
Total	<u>\$ 218,030</u>	<u>\$ 502,934</u>

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

2022	\$ (44,965)
2023	(44,965)
2024	(44,965)
2025	(44,965)
2026	(44,396)
Thereafter	(97,016)
	<u>\$ (321,272)</u>

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Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the employer calculated using the discount rate of 3.50%, as well as what the Plan's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.50%) or 1-percentage-point higher (4.50%) than the current rate:

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Total OPEB Liability	\$ 772,235	\$ 662,334	\$ 573,668

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents the total OPEB liability of the employer calculated using the healthcare cost trend rate of 5.02% decreasing to 3.87%, as well as what the Plan's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage point lower (6.02% decreasing to 4.87%) or 1-percentage-point higher (7.02% decreasing to 5.87%) than the current rate:

	1% Decrease 5.02% Grading to 3.87%	Healthcare Cost Trend Rates 6.02 Grading to 4.87%	1% Decrease 7.02% Grading to 5.87%
Total OPEB Liability	\$ 574,391	\$ 662,334	\$ 768,854

14. Commitments and Contingencies

Litigation:

The City is party to various legal proceedings which normally occur in the course of governmental operations. The financial statements do not include accruals or provisions for loss contingencies that may result from these proceedings. State statutes provide for the levy of an ad valorem tax over a three-year period by a City "Sinking Fund" for the payment of any court assessed judgment rendered against the City. These statutory provisions do not apply to the City's public trust Authorities. While the outcome of the above noted proceedings cannot be predicted, due to the insurance coverage maintained by the City and the State statute relating to judgments, the City feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the City.

Federal and State Award Programs:

The City of Chickasha participates in various federal or state grant/loan programs from year to year. In 2021, the City's involvement in federal and state award programs was not significant. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. The City has not been notified of any noncompliance with federal or state award requirements.

15. Asset Retirement Obligation

The City has incurred certain asset retirement obligations related to the operation of its wastewater utility system. The estimated liability of the legally required closure costs for the wastewater utility system cannot be reasonably estimated as of June 30, 2021, since the specific legally required costs of retirement have not

yet been identified. The City anticipates identifying those specific legally required costs and obtaining an estimate of those costs in a subsequent fiscal year.

16. Tax Abatement

The City enters into sales tax rebate agreements with local businesses as allowed in the Oklahoma State Constitution, Article 10, Section 14. Under this law, the City may establish economic development programs and provide sales tax increments for development as part of its economic development plan. Due to the confidentiality laws in Oklahoma Statutes, Title 68, Section 1354.1, the amount of sales taxes rebated will not be disclosed. The following developer had a rebate agreement with the City as of June 30, 2021:

A business developer has negotiated a sales tax rebate agreement with the City dated February 16, 2015 associated with developments in the TIF District. The sales tax rebated cannot exceed \$3,000,000. The sales tax rebate period will begin in November 2020 and will end on December 1, 2030. The developer may request an extension of this agreement for an additional ten years.

17. Inventories

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

18. Related Party Transactions

A board member is part owner of a local insurance agency. For the fiscal year ended June 30, 2021, the City's payments to the insurance agency were \$10,350.

19. Subsequent Events

The total ARPA funds allocated to the City of Chickasha was \$2,883,331. Of this amount, \$1,434,881 was received in September 2021, with the remaining \$1,448,450 to be received in FY23.

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Budgetary Comparison Schedule (Budgetary Basis) – General Fund – Year Ended June 30, 2021

	General Fund			
	Budgeted Amounts		Actual Amounts,	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Positive (Negative)</u>
Beginning Budgetary Fund Balance	\$ 1,807,929	\$ 1,830,258	\$ 1,392,063	\$ (438,195)
Resources (Inflows):				
Taxes	14,060,000	14,060,000	13,589,506	(470,494)
Intergovernmental	22,717	1,371,498	2,240,844	869,346
Charges for services	210,193	210,193	269,848	59,655
Licenses and Permits	225,000	225,000	414,622	189,622
Investment Income	10,900	10,900	4,725	(6,175)
Miscellaneous	120,000	120,000	171,215	51,215
Other Financing Sources - Transfers In	2,160,000	2,171,932	2,149,659	(22,273)
Total Resources	<u>16,808,810</u>	<u>18,169,523</u>	<u>18,840,419</u>	<u>670,896</u>
Amount available for appropriation	<u>18,616,739</u>	<u>19,999,781</u>	<u>20,232,482</u>	<u>232,701</u>
Charges to Appropriations (Outflows):				
Departmental:				
General government	1,768,462	3,385,432	1,429,493	1,955,939
Public Safety	7,749,068	7,810,379	7,231,945	578,434
Highways and streets	783,104	592,367	585,748	6,619
Culture and recreation	1,452,645	1,461,871	1,220,028	241,843
Cemetery	-	130,300	125,912	4,388
Community development	459,293	169,265	117,038	52,227
Other Financing Uses - Transfers Out	6,404,167	6,450,167	5,976,658	473,509
Total Charges to Appropriations	<u>18,616,739</u>	<u>19,999,781</u>	<u>16,686,822</u>	<u>3,312,959</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>3,545,660</u>	<u>\$ 3,545,660</u>
Reconciliation to Statement of Revenues, Expenditures, and Change in Fund Balance:				
Fire/EMS Training Account Balance			1,665	
Police Training Account Balance			53,936	
Police Bond Account Balance			<u>305,551</u>	
Total General Fund - Fund Balance			<u>\$ 3,906,812</u>	

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Budgetary Comparison Schedule (Budgetary Basis) – EMS Fund – Year Ended June 30, 2021

	EMS Fund			
	Budgeted Amounts		Actual Amounts,	Variance with
	Original	Final	Budgetary Basis	Final Budget - Positive (Negative)
Beginning Budgetary Fund Balance	\$ -	\$ -	\$ (613,451)	\$ (613,451)
Resources (Inflows)				
Charges for services	1,027,000	1,027,000	1,145,958	118,958
Investment Income	50	50	583	533
Miscellaneous	350,500	612,650	513,118	(99,532)
Total Resources	1,377,550	1,639,700	1,659,659	19,959
Amounts Available for Appropriation	1,377,550	1,639,700	1,046,208	(593,492)
Charges to Appropriations (Outflows)				
Public Safety	1,372,150	1,634,300	1,415,282	219,018
Other Financing Uses - Transfers Out	5,400	5,400	5,400	-
Total Charges to Appropriations	1,377,550	1,639,700	1,420,682	219,018
Fund balances - ending	\$ -	\$ -	\$ (374,474)	\$ (374,474)

Budgetary Comparison Schedule (Budgetary Basis) – ED Dedicated Sales Tax Fund – Year Ended June 30, 2021

	ED-Dedicated Sales Tax Fund			
	Budgeted Amounts		Actual Amounts,	Variance with
	Original	Final	Budgetary Basis	Final Budget - Positive (Negative)
Beginning Budgetary Fund Balance	\$ 2,385,245	\$ 2,385,245	\$ 2,742,792	\$ 357,547
Resources (Inflows)				
Investment Income	23,000	23,000	13,091	(9,909)
Miscellaneous	-	-	8,283	8,283
Total Resources	23,000	23,000	21,374	(1,626)
Amounts Available for Appropriation	2,408,245	2,408,245	2,764,166	355,921
Charges to Appropriations (Outflows)				
Economic Development	2,408,245	2,408,245	293,056	2,115,189
Total Charges to Appropriations	2,408,245	2,408,245	293,056	2,115,189
Fund balances - ending	\$ -	\$ -	\$ 2,471,110	\$ 2,471,110

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Footnotes to Budgetary Comparison Schedules:

1. The budgetary comparison schedules are prepared on the modified accrual basis of accounting with the exception of payroll accruals and certain expenditures related to on-behalf payments for police and fire and sales tax revenue transfers. For budgetary purposes, expenditures are recorded in the period the invoice is received, except for payroll expenditures that are recorded when paid.
2. The legal level of appropriation control is the department level within a fund. Transfers of appropriations within a fund require the approval of the City Manager. All other transfers and supplemental appropriations require the approval of the City Council. Supplemental appropriations must be filed with the Office of the State Auditor and Inspector.

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Schedules of Required Supplementary Information

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
City's proportion of the net pension liability	0.7764375%	0.761850%	0.750574%	0.764201%
City's proportionate share of the net pension liability	\$ 9,765,433	\$ 8,575,742	\$ 7,931,062	\$ 9,414,300
City's covered payroll	\$ 2,183,725	\$ 2,257,115	\$ 2,321,087	\$ 2,463,783
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	447%	380%	342%	382%
Plan fiduciary net position as a percentage of the total pension liability	66.61%	70.73%	72.85%	69.98%

*The amounts presented for the fiscal year was determined as of 6/30

Notes to Schedule:

Only four fiscal years are presented due to the City's recent change to a GAAP Financial reporting framework, and 10 year data is not yet available.

SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Statutorially required contribution	\$ 316,319	\$ 324,952	\$ 344,930	\$ 328,567
Contributions in relation to the statutorially required contribution	<u>316,319</u>	<u>324,952</u>	<u>344,930</u>	<u>328,567</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 2,257,115	\$ 2,321,087	\$ 2,463,783	\$ 2,346,909
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	14.00%	14.00%

Notes to Schedule:

Only four fiscal years are presented due to the City's recent change to a GAAP Financial reporting framework, and 10 year data is not yet available.

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Schedules of Required Supplementary Information

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
City's proportion of the net pension liability (asset)	0.4457556%	0.4590188%	0.4180000%	0.4640000%
City's proportionate share of the net pension liability (asset)	\$ 34,288	\$ (218,654)	\$ (26,685)	\$ 532,849
City's covered payroll	\$ 1,383,980	\$ 1,403,775	\$ 1,359,290	\$ 1,374,101
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2.5%	(15.6%)	(2.0%)	38.8%
Plan fiduciary net position as a percentage of the total pension liability	99.68%	101.81%	100.24%	95.80%

*The amounts presented for this fiscal year was determined as of 6/30

Notes to Schedule:

Only four fiscal years are presented due to the City's recent change to a GAAP Financial reporting framework, and 10 year data is not yet available.

SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Statutorially required contribution	\$ 182,018	\$ 176,708	\$ 202,010	\$ 178,514
Contributions in relation to the statutorially required contribution	<u>182,018</u>	<u>176,708</u>	<u>202,010</u>	<u>178,514</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 1,403,775	\$ 1,359,290	\$ 1,555,737	\$ 1,374,101
Contributions as a percentage of covered-employee payroll	13.00%	13.00%	13.00%	13.00%

Notes to Schedule:

Only four fiscal years are presented due to the City's recent change to a GAAP Financial reporting framework, and 10 year data is not yet available.

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Required Supplementary Information
Oklahoma Municipal Retirement Fund

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

Last Fiscal Year

	2018	2019	2020	2021
Total pension liability				
Service cost	\$ 361,557	\$ 272,004	\$ 247,539	\$ 270,840
Interest	1,192,984	1,174,298	1,167,997	1,203,385
Differences between expected and actual experience	(363,565)	(458,510)	(381,496)	182,759
Changes of assumptions	56,477	-	441,672	-
Benefit payments, including refunds of member contributions	(983,514)	(1,140,057)	(1,001,049)	(1,006,784)
Benefit changes due to plan amendments	77,172	-	-	-
Net change in total pension liability	341,111	(152,265)	474,663	650,200
Total pension liability - beginning	15,875,917	16,217,028	16,064,763	16,539,426
Total pension liability - ending (a)	\$ 16,217,028	\$ 16,064,763	\$ 16,539,426	\$ 17,189,626
Plan fiduciary net position				
Contributions - employer	\$ 256,647	\$ 194,981	\$ 179,914	\$ 158,286
Contributions - member	95,379	73,433	78,651	84,195
Net investment income	1,872,914	1,218,866	1,132,636	697,445
Benefit payments, including refunds of member contributions	(983,514)	(1,140,057)	(1,001,049)	(1,006,784)
Administrative expense	(32,943)	(33,991)	(34,490)	(35,329)
Net change in plan fiduciary net position	1,208,483	313,232	355,662	(102,187)
Plan fiduciary net position - beginning	15,468,260	16,676,743	16,989,975	17,345,637
Plan fiduciary net position - ending (b)	\$ 16,676,743	\$ 16,989,975	\$ 17,345,637	\$ 17,243,450
Net pension liability (asset) - ending (a) - (b)	\$ (459,715)	\$ (925,212)	\$ (806,211)	\$ (53,824)
Plan fiduciary net position as a percentage of the total pension liability	102.83%	105.76%	104.87%	100.31%
Covered employee payroll	\$ 2,384,994	\$ 1,683,001	\$ 1,751,504	\$ 2,144,769
Net pension liability (asset) as a percentage of covered-employee payroll	19.28%	54.97%	46.03%	2.51%

Notes to Schedule:

Only four fiscal years are presented due to the City's recent change to a GAAP Financial reporting framework, and 10 year data is not yet available.

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Required Supplementary Information
Oklahoma Municipal Retirement Fund

Schedule of Employer Contributions	Last Fiscal Year			
	2018	2019	2020	2021
Actuarially determined contribution	\$ 194,981	\$ 179,914	\$ 158,286	\$ 207,873
Contributions in relation to the actuarially determined contribution	194,981	179,914	158,286	207,873
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 1,835,978	\$ 1,965,373	\$ 2,104,870	\$ 2,157,584
Contributions as a percentage of covered-employee payroll	10.6%	9.2%	7.5%	9.6%

Notes to Schedule:

- Only four fiscal years are presented due to the City's recent change to a GAAP Financial reporting framework, and 10 year data is not yet available.
- Latest Valuation Date: July 1, 2020
- Actuarially determined contribution rate is calculated as of July 1, 2020.
FY 20-21 contributions were at a rate of 9.5%
- Methods and assumptions used to determine contribution rates:
 - Actuarial cost method - Entry age normal
 - Amortization method - Level percent of payroll, closed
 - Remaining amortization period - 26 years
 - Asset valuation method - Actuarial:
 - Smoothing period - 4 years
 - Recognition method - Non-asymptotic
 - Corridor - 70% - 130%
 - Salary increases - varies based on age
 - Investment rate of return - 7.5%

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Schedules of Required Supplementary Information

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

POSTEMPLOYMENT HEALTH INSURANCE IMPLICIT RATE SUBSIDY PLAN

Last 10 Fiscal Years*

	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 75,623	\$ 70,298	\$ 80,660	\$ 80,660
Interest	21,325	32,141	37,230	14,498
Changes in assumptions	(39,003)	196,022	(342,711)	(8,189)
Differences between expected and actual experience	-	(122,146)	(94,627)	-
Benefit Payments	(41,696)	(41,792)	(30,826)	(36,368)
Net change in total OPEB liability	\$ 16,249	\$ 134,523	\$ (350,274)	\$ 50,601
Balances- Beginning of Year	811,234	827,483	962,007	611,733
Balances- End of Year	<u>\$ 827,483</u>	<u>\$ 962,006</u>	<u>\$ 611,733</u>	<u>\$ 662,334</u>
Covered employee payroll	\$ 5,150,000	\$ 4,928,000	\$ 5,575,000	\$ 5,575,000
Total OPEB liability as a percentage of covered employee payroll	16.07%	19.52%	10.97%	11.88%

Notes to Schedule:

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

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OTHER SUPPLEMENTARY INFORMATION

CITY OF CHICKASHA, OKLAHOMA
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Non-Major Governmental Funds Combining Balance Sheet – June 30, 2021

	<u>Special Revenue</u>					<u>Capital Project</u>	
	<u>Donations</u>	<u>Tax Increment District</u>	<u>Chickasha Industrial Authority</u>	<u>E911 Fund</u>	<u>Street and Alley</u>	<u>Cemetery Care</u>	<u>Total Other Governmental Funds</u>
ASSETS							
Cash and cash equivalents	\$ 139,110	\$ 367,145	\$ 740,494	\$ 184,107	\$ (7,756)	\$ 399,191	\$ 1,822,291
Investments	-	-	-	-	-	300,000	300,000
Interest receivable	-	-	-	-	-	416	416
Due from other funds	-	100,243	-	7,774	121	77	108,215
Due from other governments	-	-	-	-	26,266	-	26,266
Taxes receivable, net	-	-	65,544	13,545	-	-	79,089
Note receivable	-	-	3,000	-	-	-	3,000
Total assets	<u>\$ 139,110</u>	<u>\$ 467,388</u>	<u>\$ 809,038</u>	<u>\$ 205,426</u>	<u>\$ 18,631</u>	<u>\$ 699,684</u>	<u>\$ 2,339,277</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ 467,388	\$ 73,610	\$ 13	\$ -	\$ -	\$ 541,011
Due to other funds	-	-	116,611	-	-	-	116,611
Total liabilities	<u>-</u>	<u>467,388</u>	<u>190,221</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>657,622</u>
Deferred inflows of resources:							
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,253</u>	<u>-</u>	<u>15,253</u>
Fund balances:							
Restricted	122,443	-	479,043	194,888	-	71,060	867,434
Assigned	16,667	-	139,774	10,525	3,378	628,624	798,968
Total fund balances	<u>139,110</u>	<u>-</u>	<u>618,817</u>	<u>205,413</u>	<u>3,378</u>	<u>699,684</u>	<u>1,666,402</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 139,110</u>	<u>\$ 467,388</u>	<u>\$ 809,038</u>	<u>\$ 205,426</u>	<u>\$ 18,631</u>	<u>\$ 699,684</u>	<u>\$ 2,339,277</u>

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Non-Major Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Year Ended June 30, 2021

	Special Revenue					Capital Project	
	Donations	Tax Increment District	Chickasha Industrial Authority	E-911	Street and Alley	Cemetery Care	Total Other Governmental Funds
REVENUES							
Taxes	\$ -	\$ -	\$ 521,680	\$ 157,920	\$ -	\$ -	\$ 679,600
Intergovernmental	-	-	-	7,774	277,614	-	285,388
Charges for services	-	-	-	-	-	31,361	31,361
Investment earnings	238	-	12,754	294	297	2,274	15,857
Miscellaneous	87,748	-	89,295	-	-	-	177,043
Total revenues	87,986	-	623,729	165,988	277,911	33,635	1,189,249
EXPENDITURES							
Current:							
Public safety	28,717	-	-	34,788	-	-	63,505
Economic development	-	-	555,426	-	-	-	555,426
Capital Outlay	2,406	-	141,611	81,491	455,397	2,170	683,075
Total Expenditures	31,123	-	697,037	116,279	455,397	2,170	1,302,006
Excess (deficiency) of revenues over expenditures	56,863	-	(73,308)	49,709	(177,486)	31,465	(112,757)
Net change in fund balances	56,863	-	(73,308)	49,709	(177,486)	31,465	(112,757)
Fund balances - beginning	82,247	-	692,125	155,704	180,864	668,219	1,779,159
Fund balances - ending	\$ 139,110	\$ -	\$ 618,817	\$ 205,413	\$ 3,378	\$ 699,684	\$ 1,666,402

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Combining Balance Sheet Schedule – General Fund Accounts – June 30, 2021

	General Fund Account	Fire/EMS Training Account	Police Training Account	Police Bond Account	Total General Fund Accounts
ASSETS					
Cash and cash equivalents	\$ 2,536,856	\$ 1,643	\$ 54,258	\$ 295,446	\$ 2,888,203
Investments	301,050	-	-	-	301,050
Interest receivable	517	-	-	-	517
Due from other funds	430,823	32	698	792	432,345
Due from other governments	1,779,116	-	-	-	1,779,116
Taxes receivable, net	41,703	-	-	-	41,703
Court fines receivable, net	-	-	-	38,336	38,336
Other receivable	6,892	-	-	154	7,046
Inventories	141,956	-	-	-	141,956
Total assets	<u>\$ 5,238,913</u>	<u>\$ 1,675</u>	<u>\$ 54,956</u>	<u>\$ 334,728</u>	<u>\$ 5,630,272</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 358,646	\$ -	\$ 1,020	\$ 15	\$ 359,681
Accrued payroll payable	420,191	-	-	-	420,191
Due to other funds	909,277	10	-	13,593	922,880
Due to other governments	1,424	-	-	2,928	4,352
Due to depositors	3,715	-	-	-	3,715
Due to bondholders	-	-	-	2,247	2,247
Total liabilities	<u>1,693,253</u>	<u>10</u>	<u>1,020</u>	<u>18,783</u>	<u>1,713,066</u>
Deferred inflows of resources:					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,394</u>	<u>10,394</u>
Fund balances:					
Nonspendable	141,956	-	-	-	141,956
Restricted	-	-	-	-	-
Assigned	1,459,629	1,665	53,936	305,551	1,820,781
Unassigned	1,944,075	-	-	-	1,944,075
Total fund balances	<u>3,545,660</u>	<u>1,665</u>	<u>53,936</u>	<u>305,551</u>	<u>3,906,812</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 5,238,913</u>	<u>\$ 1,675</u>	<u>\$ 54,956</u>	<u>\$ 334,728</u>	<u>\$ 5,630,272</u>

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

Combining Schedule of Revenues, Expenses, and Changes in Fund Balance - General Fund Accounts
- Year Ended June 30, 2021

	General Fund Account	Fire/EMS Training Account	Police Training Account	Police Bond Account	Total General Fund Accounts
REVENUES					
Taxes	\$ 13,589,506	\$ -	\$ -	\$ -	\$ 13,589,506
Intergovernmental	2,240,844	-	-	-	2,240,844
Charges for services	269,848	-	-	-	269,848
Fines and forfeitures	-	-	-	203,759	203,759
Licenses and permits	414,622	-	-	-	414,622
Investment earnings	4,725	-	81	439	5,245
Miscellaneous	183,147	-	-	2	183,149
Total revenues	<u>16,702,692</u>	<u>-</u>	<u>81</u>	<u>204,200</u>	<u>16,906,973</u>
EXPENDITURES					
Current:					
General government	1,703,158	-	-	-	1,703,158
Public Safety	7,205,487	-	1,034	30,596	7,237,117
Highways and streets	585,748	-	-	-	585,748
Culture and recreation	1,159,249	-	-	-	1,159,249
Cemetery	125,912	-	-	-	125,912
Community development	117,038	-	-	-	117,038
Capital Outlay	101,208	-	-	-	101,208
Total Expenditures	<u>10,997,800</u>	<u>-</u>	<u>1,034</u>	<u>30,596</u>	<u>11,029,430</u>
Excess (deficiency) of revenues over expenditures	<u>5,704,892</u>	<u>-</u>	<u>(953)</u>	<u>173,604</u>	<u>5,877,543</u>
OTHER FINANCING SOURCES (USES)					
Interaccount transfers in	177,727	98	8,823	-	186,648
Interaccount transfers out	-	-	-	(186,648)	(186,648)
Transfers in	1,960,000	-	-	-	1,960,000
Transfers out	(5,689,022)	-	-	-	(5,689,022)
Total other financing sources and uses	<u>(3,551,295)</u>	<u>98</u>	<u>8,823</u>	<u>(186,648)</u>	<u>(3,729,022)</u>
Net change in fund balances	2,153,597	98	7,870	(13,044)	2,148,521
Fund balances - beginning	1,392,063	1,567	46,066	318,595	1,758,291
Fund balances - ending	<u>\$ 3,545,660</u>	<u>\$ 1,665</u>	<u>\$ 53,936</u>	<u>\$ 305,551</u>	<u>\$ 3,906,812</u>

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

Combining Schedule of Net Position – Chickasha Municipal Authority Enterprise Fund Accounts – June 30, 2021

	Chickasha Municipal Authority Account	Water Meter Deposit Account	Water Resource Account	Total CMA Accounts
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 9,204,028	\$ 20,661	\$ 455,718	\$ 9,680,407
Investments	6,452,821	-	300,000	6,752,821
Restricted cash and cash equivalents	509,416	262,906	-	772,322
Restricted investments	-	100,000	-	100,000
Interaccount receivables	14,038	87	827	14,952
Due from other funds	1,442,310	-	-	1,442,310
Accounts receivable, net	1,146,234	-	11,616	1,157,850
Interest receivable	10,643	172	516	11,331
Other receivables	4,739	-	-	4,739
Receivables from other governments	279,378	-	-	279,378
Inventories	116,599	-	-	116,599
Total current assets	19,180,206	383,826	768,677	20,332,709
Non-current assets:				
Restricted:				
Net pension asset	10,415	-	-	10,415
Capital Assets:				
Land and construction in progress	3,632,026	-	-	3,632,026
Other capital assets, net of accumulated depreciation	36,093,027	-	-	36,093,027
Total non-current assets	39,735,468	-	-	39,735,468
Total assets	58,915,674	383,826	768,677	60,068,177
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount related to pensions	199,991	-	-	199,991
Deferred amount related to OPEB	32,460	-	-	32,460
Total deferred outflows	232,451	-	-	232,451
LIABILITIES				
Current liabilities:				
Accounts payable	263,747	-	-	263,747
Accrued payroll payable	27,152	-	-	27,152
Interest payable	25,004	-	-	25,004
Other payable	15,470	-	-	15,470
Interaccount payables	914	14,038	-	14,952
Due to other funds	166,907	-	-	166,907
Unearned revenue	279,378	-	-	279,378
Deposits subject to refund	-	36,291	-	36,291
Compensated absences	1,910	-	-	1,910
Note payable	1,090,000	-	-	1,090,000
Total current liabilities	1,870,482	50,329	-	1,920,811
Non-current liabilities:				
Deposits subject to refund	-	327,055	-	327,055
Compensated absences	17,178	-	-	17,178
Total OPEB liability	74,227	-	-	74,227
Note payable	2,260,000	-	-	2,260,000
Total non-current liabilities	2,351,405	327,055	-	2,678,460
Total liabilities	4,221,887	377,384	-	4,599,271
DEFERRED INFLOWS OF RESOURCES				
Deferred amount related to pensions	39,615	-	-	39,615
Deferred amount related to OPEB	83,603	-	-	83,603
Total deferred inflows	123,218	-	-	123,218
NET POSITION				
Net investment in capital assets	36,375,053	-	-	36,375,053
Restricted for debt service	385,360	-	-	385,360
Restricted for capital projects	124,056	-	-	124,056
Restricted for other purposes	-	6,442	768,677	775,119
Unrestricted	17,918,551	-	-	17,918,551
Total net position	\$ 54,803,020	\$ 6,442	\$ 768,677	\$ 55,578,139

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

Combining Schedule of Revenues, Expenses, and Changes in Net Position – Chickasha Municipal Authority
Enterprise Fund Accounts - Year Ended June 30, 2021

	Chickasha Municipal Authority Account	Water Meter Deposit Account	Water Resource Account	Total CMA Accounts
Operating Revenues:				
Water revenue	\$ 2,606,353	\$ -	\$ 75,939	\$ 2,682,292
Sewer revenue	1,761,220	-	-	1,761,220
Sanitation revenue	2,343,943	-	-	2,343,943
Penalties and fees	185,067	-	-	185,067
User resource fees	23,390	-	-	23,390
Lake revenue	59,392	-	-	59,392
Miscellaneous	54,153	1	-	54,154
Total operating revenues	<u>7,033,518</u>	<u>1</u>	<u>75,939</u>	<u>7,109,458</u>
OPERATING EXPENSES				
Administration	533,485	-	-	533,485
Water	2,335,999	-	326	2,336,325
Sewer	832,110	-	-	832,110
Sanitation	2,327,935	-	-	2,327,935
Lake	24,482	-	-	24,482
Building maintenance	726,337	-	-	726,337
Depreciation	1,634,105	-	-	1,634,105
Total Operating Expenses	<u>8,414,453</u>	<u>-</u>	<u>326</u>	<u>8,414,779</u>
Operating income (loss)	<u>(1,380,935)</u>	<u>1</u>	<u>75,613</u>	<u>(1,305,321)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	47,050	818	1,736	49,604
Interest expense	(86,256)	-	-	(86,256)
Miscellaneous revenue	121,157	-	-	121,157
Gain on capital asset disposal	173,136	-	-	173,136
Total non-operating revenue	<u>255,087</u>	<u>818</u>	<u>1,736</u>	<u>257,641</u>
Income (loss) before transfers	<u>(1,125,848)</u>	<u>819</u>	<u>77,349</u>	<u>(1,047,680)</u>
Transfers in	4,307,297	-	-	4,307,297
Transfers out	(1,960,248)	-	-	(1,960,248)
Change in net position	<u>1,221,201</u>	<u>819</u>	<u>77,349</u>	<u>1,299,369</u>
Total net position - beginning	53,581,819	5,623	691,328	54,278,770
Total net position - ending	<u>\$ 54,803,020</u>	<u>\$ 6,442</u>	<u>\$ 768,677</u>	<u>\$ 55,578,139</u>

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

Schedule of Expenditures of State Awards – Year Ended June 30, 2021

State Grantor/Pass Through Agency Grantor/Program Title	Grant #	Award Amount	State Expenditures
STATE AWARDS:			
Oklahoma Office of Attorney General:			
Police Safe Oklahoma Grant 2020	N/A	\$ 45,000	\$ 14,180
Police Safe Oklahoma Grant 2021	N/A	45,000	19,666
Oklahoma Department of Libraries:			
FY 21 State Aid	N/A	18,920	18,920
TOTAL STATE AWARDS		\$ 108,920	\$ 52,766

CITY OF CHICKASHA, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2021

SINGLE AUDIT AND INTERNAL CONTROL AND COMPLIANCE INFORMATION



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the Honorable Mayor and the Members of the City Council
City of Chickasha, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Chickasha, Oklahoma (the "City"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 11, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questions costs as item 2021-002 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under

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Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 2021-001.

City's Response to Finding

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HSPG & Associates, P.C.

April 11, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Members of the City Council
City of Chickasha, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited the City of Chickasha, Oklahoma's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-003. Our opinion on each major federal program is not modified with respect to this matter.

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The City's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

HSPG & Associates, P.C.

April 11, 2023

CITY OF CHICKASHA, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Federal/State Grantor/Pass through agency Grantor/Program Title	Federal AL Number	Agency or Pass Thru Number	Program or Award Amount	Federal Expenditures
FEDERAL AWARDS:				
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY:</u>				
Passed through Oklahoma Dept of Emergency Management:				
CARES PPE	97.042	FEMA DR 2020S-EMPG - CARES PPE	\$ 13,888	\$ 13,888
Emergency Mgmt Performance Grant	97.042	EMPG 999 - S	10,000	5,000
			23,888	18,888
Hazard Mitigation Grant - Water Study	97.039	FEMA 5168-008-DR-OK	225,000	67,297
Total Federal Emergency Management Agency			248,888	86,185
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:</u>				
Passed through Oklahoma Dept of Commerce:				
Community Block Grant	14.228	17568 CDBG 19	144,181	138,622
Total U.S. Dept of Housing & Urban Development			144,181	138,622
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Federal Aviation Administration:				
Airport Improvement Program	20.106	3-40-0018-017-2019	483,231	303,787
Airport Improvement Program	20.106	3-40-0018-018-2020 CHK-20A-S	432,675	383,175
CARES Act Airport Grant	20.106	3-40-0018-019-2020	30,000	30,000
Total U.S Department of Transportation			945,906	716,962
<u>OFFICE OF U.S. TREASURY:</u>				
Passed through Office of Management and Enterprise Services:				
CARES Act	21.019	CARES Act	1,266,505	1,266,505
Total Office of U.S. Treasury			1,266,505	1,266,505
<u>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>				
OK 911 Management Grant	20.615	E911 Radio Console & Equipment Replacement	219,452	7,774
Total National Highway Traffic Safety Administration			219,452	7,774
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Passed through Oklahoma District Attorney's Council:				
Justice Assistance Grant	16.738	JAG-LLE-2020-Chickasha CI-00045	4,984	4,984
Bureau of Justice Assistance	16.034	oronavirus Emergency Supplemental Funding (CESF) Program	11,664	11,664
Total U.S Department of Justice			16,648	16,648
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed through Oklahoma Department of Emergency Managment:				
Debris Removal	97.036	FEMA 4575-DR-OK	333,048	205,106
Total U.S Department of Homeland Security			333,048	205,106
<u>U.S. DEPARTMENT OF LIBRARIES:</u>				
Passed through Oklahoma Department of Libraries:				
Health Literacy Grant	45.310	Health Literacy Grant	2,632	1,290
Health Literacy Grant	45.310	Health Literacy Grant	6,726	6,726
Webcam Grant	45.310	Webcam Grant	351	351
Total U.S Department of Libraries			9,709	8,367
TOTAL FEDERAL AWARDS			\$ 3,184,337	\$ 2,446,169

The accompanying notes are an integral part of this schedule.

CITY OF CHICKASHA, OKLAHOMA
NOTES TO SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
Year Ended June 30, 2021

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the City of Chickasha, Oklahoma (the “City”) under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirement of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF CHICKASHA, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified _____ X yes _____ no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor’s report issued on compliance
for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)? X yes _____ no

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Funds

Dollar threshold used to distinguish
Between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ yes X no

CITY OF CHICKASHA, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

Compliance Findings

2021-001

Internal Control Findings

2021-002

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Compliance Findings

2021-003

Internal Control Findings

None

CITY OF CHICKASHA, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

Finding 2021-001; Deficit Fund Balance

Criteria: Oklahoma state statutes prohibit deficit fund balances.

Condition: As of June 30, 2021, the City's EMS fund reports a deficit fund balance of approximately \$374,000.

Cause: The fund began the year with a deficit fund balance of \$613,000.

Effect: The City is not in compliance with state law.

Recommendation: City officials should continue to monitor its resources and related budgeting to ensure it complies with state law prohibiting deficit fund balance.

Views of Responsive Officials of Auditee: Management is closely monitoring the City's EMS Fund. During fiscal 2022, the City changed billing/collection vendors with the expectation of increased collections. However, collections have been less than anticipated. The City's finance and fire departments will work with the City Council to find other options to resolve the fund balance deficit.

Finding 2021-002; Utility Billing

Criteria – Processes should be sufficient to ensure that the City's utility billings, particularly water and by extension, wastewater, are accurate.

Condition – Based on our testwork and discussion with City staff, it does not appear that procedures are in place to track or compare water purchases from the City's water supplier (in gallons) to water sales (in gallons) to the City's customers.

Cause – The City's billing system converts meter readings by a factor generally of 100. However, some confusion exists with respect to this conversion and if all accounts are properly being converted based on the setup and installation of the individual water meters.

Effect – The City cannot reasonably verify or corroborate that the correct volume of water is being billed to its customers.

Recommendation – We recommend that the City develop an understanding of its conversion rates and perform monthly reviews of its water sales to its water purchases.

Views of Responsive Officials of Auditee: Management is in the process of establishing procedures to review monthly water sales compared to monthly water purchases in an effort to resolve variances and align with best practices.

Finding 2021-003; Reporting

All assisted listing numbers on the accompanying schedule of expenditures of federal awards

Criteria – Uniform Guidance 2 CFR 200.512(a) requires that an organization’s audit must be completed within nine months after the end of the audit period.

Condition – The City’s report was not completed within the required time frame.

Cause – The City’s report was not completed due to turnover in key positions within the City.

Effect – Potential suspension of funding provided by federal agencies.

Recommendation – We recommend that steps be taken to ensure that future reporting packages are submitted timely.

Views of Responsive Officials of Auditee: Management is working diligently to ensure that future reporting packages are submitted timely. However, turnover in key positions will affect the timeliness of fiscal 2022 reporting.



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Police Department

Agenda Item No. 6.b.

AGENDA ITEM: Discussion, consideration and possible action to authorize the surplus of damaged ballistic shields and dispose of as deemed appropriate.

I. BACKGROUND/DESCRIPTION:

The Chickasha Police Department has two old, non-useable ballistic shields that were purchased in April 2002. The shields no longer provide proper ballistic protection and have missing parts. The Police Department wishes to surplus the shields and give them to the Grady County Multijurisdictional Special Response Team for training purposes. The Grady County Sheriff has already agreed to accept them for training based on Council approval of the surplus request.

II. RECOMMENDED ACTION:

Discussion, consideration and possible action to authorize the surplus of damaged ballistic shields and donate them to the Grady County Multijurisdictional Special Response Team for training purposes.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director: Goebel Music, Jr. Interim Chief	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: 04.17.2023	(From)		

V. ATTACHMENTS:

1. Ballistic Shield Surplus Photos and SN

Ballistic Shield Surplus

Second Chance "Raven" Ballistic Shield S/N 2001128







Second Chance "Raven" Ballistic Shield S/N 2001129







City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Police Department

Agenda Item No. 6.c.

AGENDA ITEM: Discussion, consideration and possible action to authorize the surplus of miscellaneous unusable items, including car parts, old duty belts, radar parts, siren boxes, car seats, wires, and electronics and authorize the disposal as deemed appropriate.

I. BACKGROUND/DESCRIPTION:

The Chickasha Police Department has collected numerous boxes and bins of unusable car parts, old duty belts, radar parts, siren boxes, car seats, wires, electronics etc.that are broken, cannot be used and need to be destroyed.

II. RECOMMENDED ACTION:

Discussion, consideration and possible action to authorize the surplus of miscellaneous unusable items and authorize the Chief to appropriately destroy the same.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director: Goebel Music Interim Chief	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: 04.17.2023	(From)		

V. ATTACHMENTS:

1. Misc PD Surplus

**Police Department
Misc Items Surplus**

Flashlight	Inoperable Stinger flashlight	750862
Metal Detector	Garrett Security Systems Metal detector-ports corroded	49351407 / GG11313
Seats	2 old vehicles back seats before upfitting	
Charging Bank	Inoperable charging cubicle bank	N/A
VCR	Magnavox one-touch model DV220MW9 A	U11012598
Wires	Misc cables & wires for monitors, VCR, etc.	N/A
Parts & Mounts	Numerous boxes and bins of old radar parts, siren boxes, mounts, consoles, cabling	



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Police Department

Agenda Item No. 6.d.

AGENDA ITEM: Discussion, consideration and possible action to authorize an updated firearms range Memorandum of Understanding with the Grady County Sheriff's Office and authorize the Mayor to execute the same.

I. BACKGROUND/DESCRIPTION:

The Chickasha Police Department and the Grady County Sheriff's Office have a firearms range MOU in place since September of 2019. Since that time, administrative heads of both departments have changed, as well as the Grady County Commissioners. The content of the MOU is not changing, but needs to be updated with the names of the current Grady County Commissioners. The Interim Chief of Police and the Grady County Sheriff have already discussed and agreed to update the MOU.

II. RECOMMENDED ACTION:

Approve an updated Firearms Range Memorandum of Understanding with the Grady County Sheriff's Office and authorize the Mayor to execute the same.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director: Goebel Music Interim Chief	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: 04.17.2023	(From)		

V. ATTACHMENTS:

1. CPD-GCSO Firearms Range MOU 2023



CHICKASHA POLICE DEPARTMENT

Professionalism | Respect | Integrity | Dedication | Excellence

Firearms Range Memorandum Of Understanding Between The Chickasha Police Department & the Grady County Sheriff's Office

Article I. Purpose

This Memorandum of Understanding ("MOU") constitutes a lawful agreement between the Chickasha Police Department and the Grady County Sheriff's Office to establish the terms under which the Grady County Sheriff's Office will be allowed to use the Chickasha Police Department gun range.

Article II. Parties

This MOU is made by and between the Chickasha Police Department and the Grady County Sheriff's Office.

Article III. Responsibilities

The parties to this MOU have a mutual interest in ensuring that their members have access to firearm training and a safe place to conduct live fire training.

a. The Chickasha Police Department agrees to provide full access to the gun range, owned by the City of Chickasha under the terms and conditions set forth herein. This will include use of the target systems and the mechanical building.

b. The Grady County Sheriff or his designee agrees to make repairs to anything broken during their use, to clean up after their use of the range, and to assist with maintenance of the range (i.e., mowing, weed-eating, removal of trees).

c. The Grady County Sheriff or his designee agrees to coordinate training dates and times with the Chickasha Police Department to avoid any conflicts prior to scheduling training at the range.

d. Personnel related issues such as workman's compensation benefits will be provided by the employer of the affected employee. All salary issues will be the responsibility of the employer of the affected employee pursuant to the participating agencies policies and procedures. All participants must be considered "on duty" by their respective agencies for the purposes of training.

Article IV. Funding

The Grady County Sheriff agrees to fund its' use of the gun range, in terms of consumable training munitions to include training and duty ammunition, less lethal munitions, and targets.

Article V. Term

This MOU will become effective upon proper execution by the parties and shall remain in effect until such time as either party cancels its participation by 30-days written notice to the other party.

Article VI. Independent Status

- a. This Agreement shall not be construed as creating any agency or third-party beneficiary agreements in any form or manner whatsoever.
- b. The Grady County Sheriff's Office agrees to hold harmless, the Chickasha Police Department and the City of Chickasha for any injuries or damages incurred during their presence at the Chickasha Police Department Gun Range.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Understanding to be executed and do hereby warrant and represent that their respective signatory, whose signature appears below, has been and is on the date of this Memorandum of Understanding duly authorized by all necessary and appropriate action to execute this Memorandum of Understanding.

City of Chickasha

EXECUTED this ____ day of _____ 2023. By: _____
Chris Mosley, Mayor

Grady County Board of County Commissioners

APPROVED this ____ day of _____ 2023. _____
Zac Davis – District 1

Kirk Painter – District 2

Gary Bray – District 3



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Parks and Rec

Agenda Item No. 6.e.

AGENDA ITEM: Discussion, consideration and possible action to authorize the placement of a 6'x8' sign at the Susan Dale Badgett Memorial Paws Park.

I. BACKGROUND/DESCRIPTION:

The Susan Dale Badgett family have made the dog park a reality. They now have a sign that they wish to hang in the park. The sign itself is 6'x8'. The family will pay for the sign and the parks department will be hanging it up.

II. RECOMMENDED ACTION:

We recommend the posting of this sign in the Susan Dale Badgett Memorial Paws Park.

III. FISCAL INFORMATION - 0

IV. FUND INFORMATION:

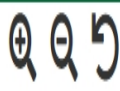
Dept. Director: Spencer Winzenried, Parks & Rec Director	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Dog Park



View proof for MEMORIAL SIGN -6mm ACM





City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Community Development

Agenda Item No. 6.f.

AGENDA ITEM: Discussion, consideration, and possible action to approve plans for an in-kind sign grant from TSET.

I. BACKGROUND/DESCRIPTION:

- TSET to provide four pedestrian wayfinding signs, to be located at City Hall, in the Depot area, at the Chamber of Commerce, at the Library and at YMCA. Draft design is attached.

City staff will be responsible for sign installation.

Wayfinding Signs Project

- The primary purpose of any wayfinding signage system is to provide people with directional and orientation cues to effectively navigate their physical environment with ease and confidence while simultaneously enhancing their experience. This goal is achieved by displaying relevant information in crucial decision points, which are noticed easily by the expected users. A comprehensive wayfinding signage system uses several design elements and cues, such as signs, graphics, typography, and symbols, to attract the attention of users and point them in the right direction. The benefits of an effective wayfinding system effective wayfinding signage isn't just about nicely designed signs. There are real, measurable advantages to cleverly designed signage. Cities who integrate wayfinding design into their urban planning can realize the following benefits:
 1. **Improve walkability-** A clear map of the built environment encourages people to explore. Strategically placed pedestrian mapping gives the people the confidence to explore their environment without the risk of getting lost. An increase in sustainable mobility options reduces dependency on motor vehicles, significantly improving public health.
 2. **Supports greater economic growth-** wayfinding information that highlights places of interest within their surrounding environment encourages people to discover what's around them. Corraling pedestrian traffic to the right business

developments like shopping areas influences footfall and improves spending. The easier it is for visitors to explore their travel destination, the more likely they will make return visits.

3. **3. Encourages connectivity-** The use of creative, strategically placed wayfinding signs can entice vehicular traffic and public transit users to divert their journey to vibrant business corridors filled with shops, restaurants, and local businesses. Greater connectivity of places through the use of several modes of transportation promotes a wider range of services and amenities that provides the opportunity for social engagement, furthering economic activity.
4. **4. Strengthens brand identity-** Smart wayfinding's implementation helps to reinforce a city's defining history and proudly announces the distinct character of a municipality. An exceptionally well-designed wayfinding system is an efficient marketing tool for cities, adding vibrancy to a city's streetscape while enhancing a sense of place. A neighborhood or municipality looking to differentiate itself and increase awareness of its amenities can turn to wayfinding signage to foster its unique identity.
 - The new Wayfinding signs and Shannon Springs map are the beginning of a broader Wayfinding project for the City of Chickasha. As the city adds new attractions and brings in new visitors, wayfinding will help to ease the confusion of locations around the area.
 - Wayfinding will help to encourage walkability within certain areas of the city with little parking, showing the community and visitors walking distances between important landmarks.
 - The Shannon Springs map will encourage physical activity with mileage around the trails, a detailed map of activities around the park.

II. RECOMMENDED ACTION:

Approve plans for an in-kind sign grant from TSET.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director: Rachel Bernish, Community Development Director	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Chickasha Wayfinding OPT3
2. Chickasha Wayfinding OPT3 (1)
3. TSET_Wayfinding Signs_PRINTv4



DIRECTIONAL SIGNS

SCALE: 1" = 1'

TYPE C1
SINGLE SIDED GROUND SIGN

WO#

X1 AT LIBRARY

X1 AT YMCA

X1 AT DEPOT

X1 AT CITY HALL

X1 TBD





DIRECTIONAL SIGNS

SCALE: 1" = 1'

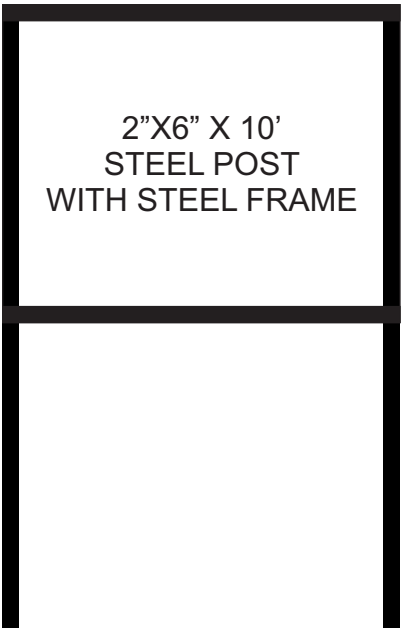
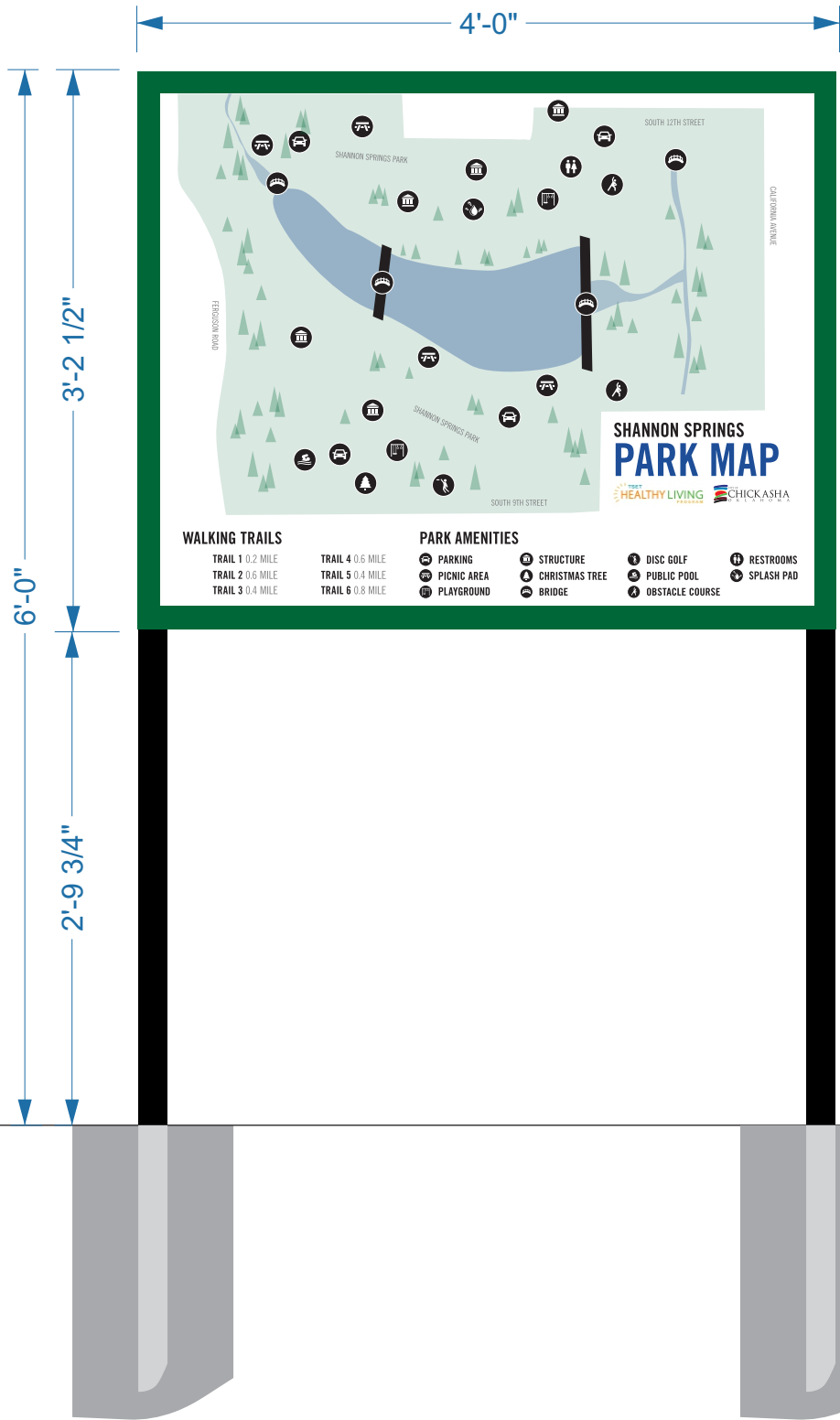
TYPE M1
SINGLE SIDED GROUND SIGN

WO#

1 QTY.

3' 2.5" 'X 4'
.125 ALUMINUM PANEL
DIGITAL PRINT
SINGLE SIDED

2" X6" X 10'
STEEL POST
WITH STEEL FRAME





DIRECTIONAL SIGNS

SCALE: 1" = 1'

TYPE C1
SINGLE SIDED GROUND SIGN

WO#

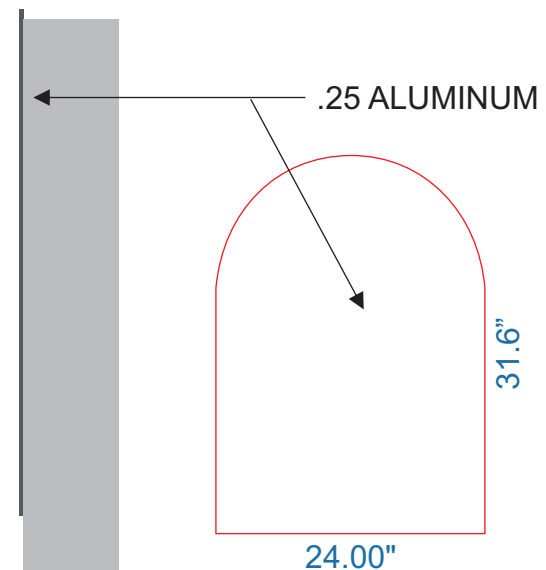
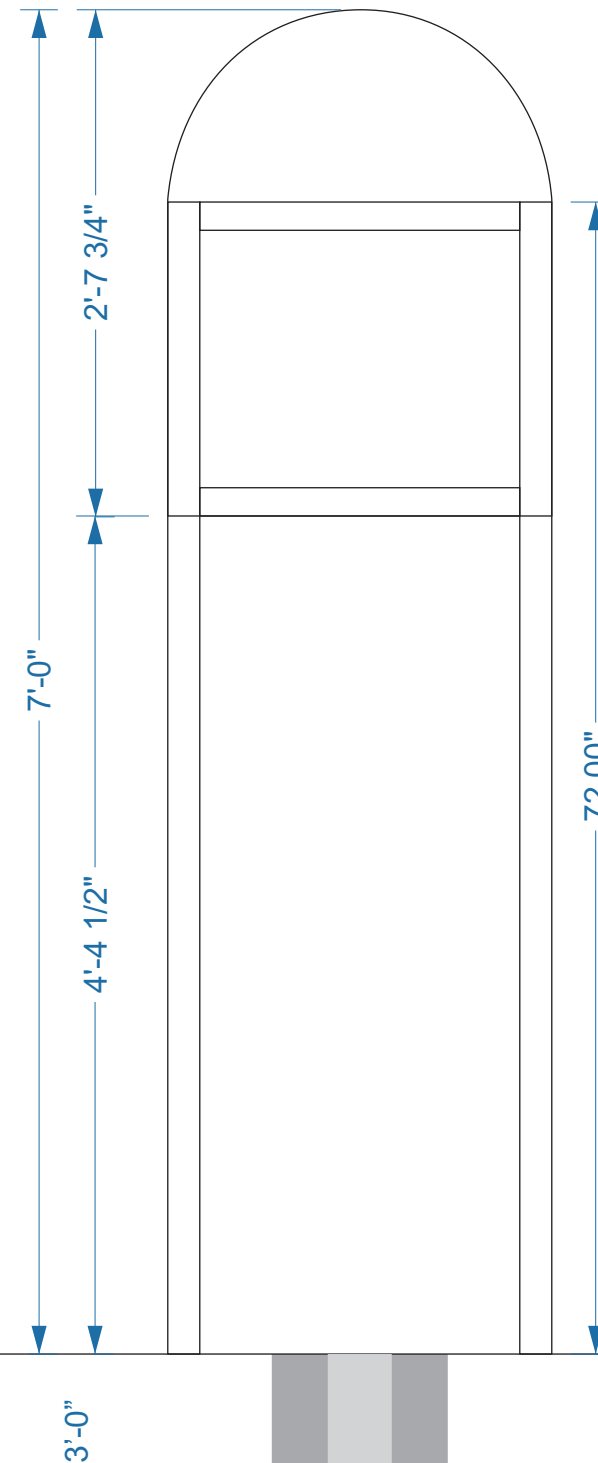
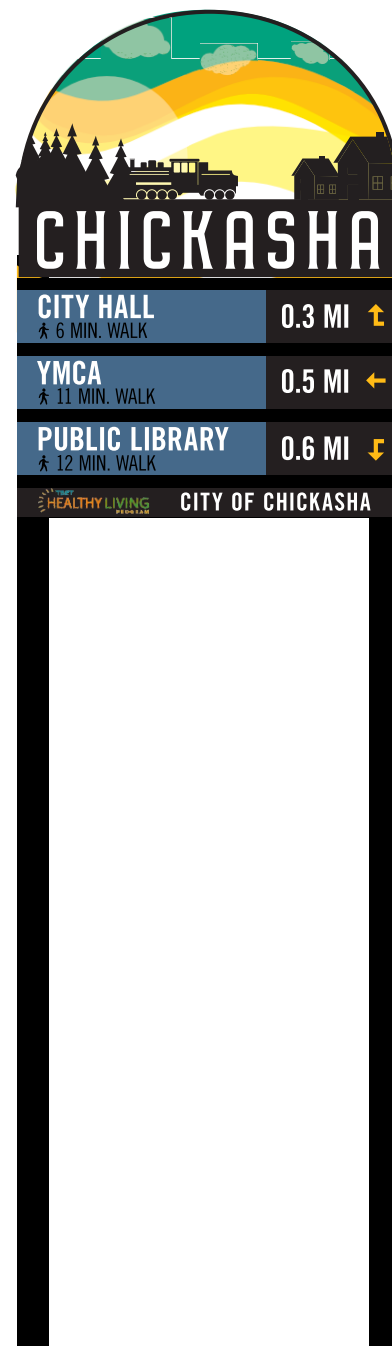
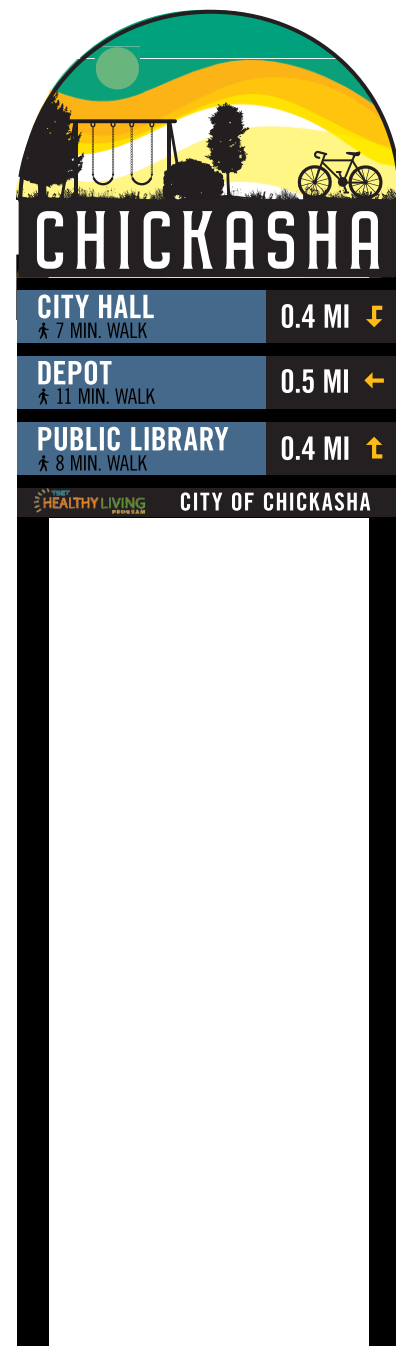
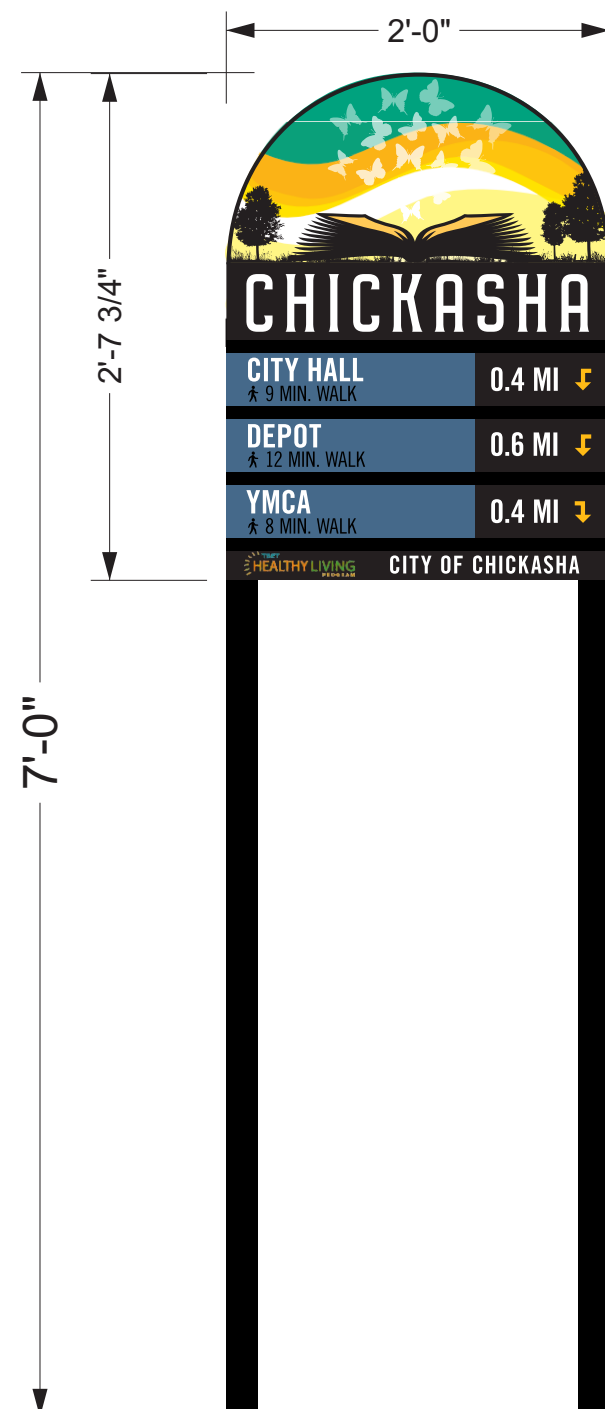
X1 AT LIBRARY

X1 AT YMCA

X1 AT DEPOT

X1 AT CITY HALL

X1 TBD





DIRECTIONAL SIGNS

SCALE: 1" = 1'

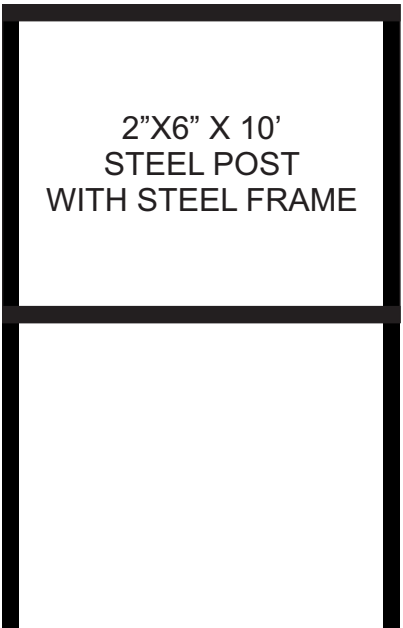
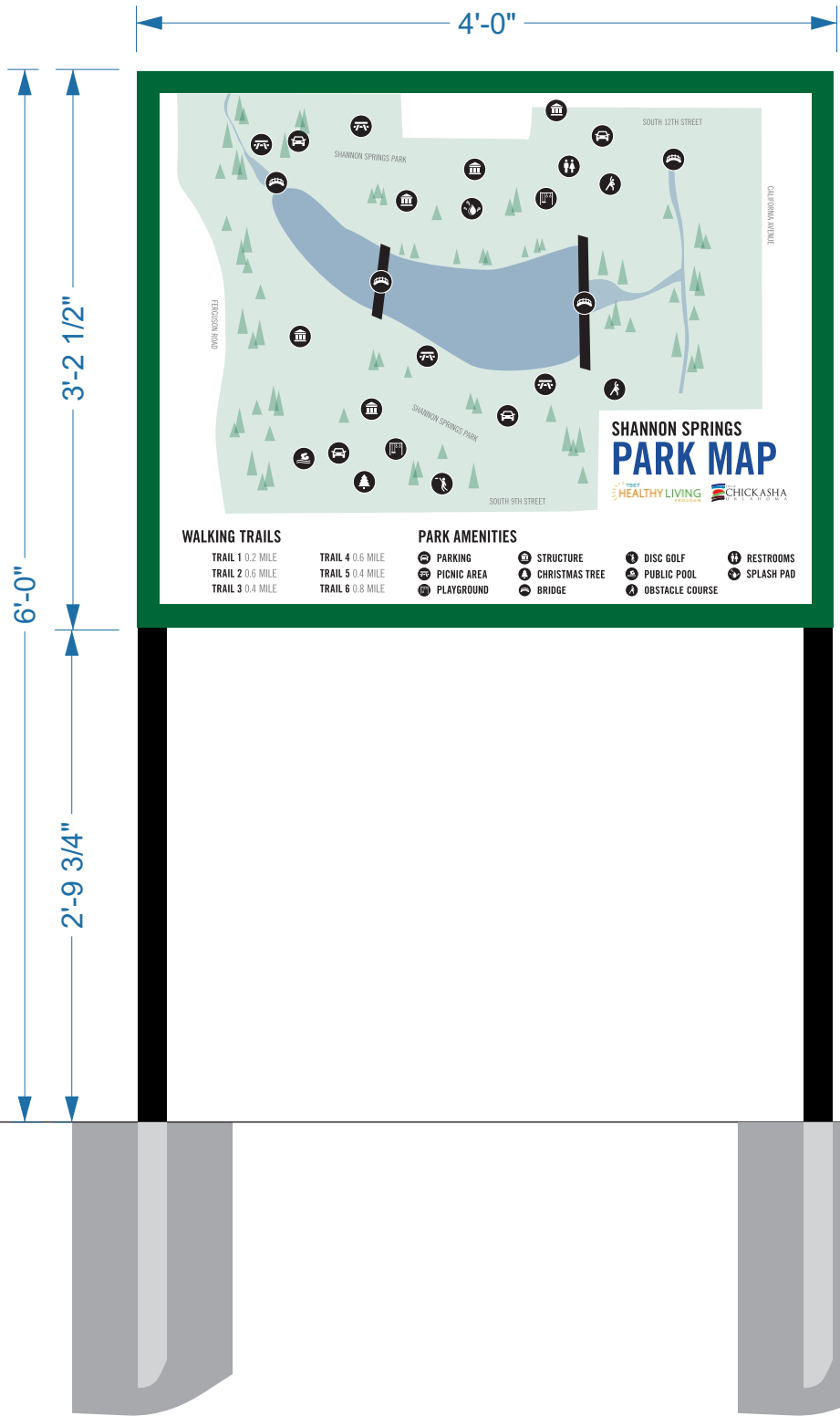
TYPE M1
SINGLE SIDED GROUND SIGN

WO#

1 QTY.

3' 2.5" 'X 4'
.125 ALUMINUM PANEL
DIGITAL PRINT
SINGLE SIDED

2" X6" X 10'
STEEL POST
WITH STEEL FRAME





CHICKASHA

CITY HALL 6 MIN. WALK	0.3 MI 
YMCA 11 MIN. WALK	0.5 MI 
PUBLIC LIBRARY 12 MIN. WALK	0.6 MI 



CHICKASHA

CITY HALL

🚶 9 MIN. WALK

0.4 MI ↓

DEPOT

🚶 12 MIN. WALK

0.6 MI ↓

YMCA

🚶 8 MIN. WALK

0.4 MI ↓

 **TSET**
HEALTHY LIVING
PROGRAM

CITY OF CHICKASHA



CHICKASHA

CITY HALL

7 MIN. WALK

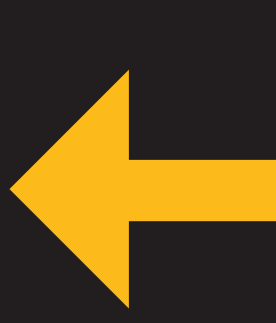
0.4 MI



DEPOT

11 MIN. WALK

0.5 MI



PUBLIC LIBRARY

8 MIN. WALK

0.4 MI



CITY OF CHICKASHA



CHICKASHA

DEPOT 6 MIN. WALK	0.3 MI ↓
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YMCA 7 MIN. WALK	0.4 MI ↑
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PUBLIC LIBRARY 9 MIN. WALK	0.4 MI ↑
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CHICKASHA

CITY HALL

3 MIN. WALK

0.2 MI



YMCA

8 MIN. WALK

0.4 MI



DEPOT

2 MIN. WALK

0.1 MI



TSET
HEALTHY LIVING
PROGRAM

CITY OF CHICKASHA



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 6.g.

AGENDA ITEM: Discussion, consideration, and possible action to approve Resolution No. 2023-03R authorizing publication of public sale and public auction pursuant to 64 O.S. Section 1081 and 1082 for oil and gas mining lease(s) for oil and gas development covering certain properties in Grady County as set forth herein.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Resolution No. 2023-03R authorizing publication of public sale and public auction pursuant to 64 O.S. Section 1081 and 1082 for oil and gas mining lease(s) for oil and gas development covering certain properties in Grady County as set forth herein.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Res. 2023-03R City Resolution - sale lease minerals
2. Res. 2023-03R City of Chickasha Exhibit A

RESOLUTION NO. 2023-03R

RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA AUTHORIZING PUBLICATION OF PUBLIC SALE AND PUBLIC AUCTION PURSUANT TO 64 O.S. SECTION 1081 AND 1082 FOR OIL AND GAS MINING LEASE(S) FOR OIL AND GAS DEVELOPMENT COVERING CERTAIN PROPERTIES IN GRADY COUNTY AS SET FORTH HEREIN.

WHEREAS, the City of Chickasha owns property that holds oil and gas interest;

WHEREAS, the City of Chickasha is not capable of developing the oil and gas interests;

WHEREAS, Title 64 Section 1081 authorizes that the governing board of any city acting by and through its duly constituted officers are authorized and empowered to enter, from time to time, into valid oil and gas mining lease or leases of such land to any person firm, association, or corporation for oil and gas development for a primary term not to exceed ten (10) years and as long thereafter as oil or gas is or can be produced ...;

WHEREAS, Title 64 O.S. Section 1082 provide that any leases may only be executed after notice by publication for two (2) weeks in a newspaper of general circulation in the county in which the land is situated and a public sale thereof to the highest and best bidder.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA:

The City Manager is hereby authorized to publish notice of public sale and public auction pursuant to 64 O.S. section 1081 and 1082 for oil and gas mining lease(s) for oil and gas development covering certain properties in Grady County as set forth on the attached Exhibit "A".

ADOPTED AND APPROVED this 17th day of April 2023.

CITY OF CHICKASHA

By: _____
Chris Mosley, Mayor

ATTEST:

Susan M. McDaniel, CMC - City Clerk

(S E A L)

City of Chickasha

Exhibit "A"

1. An undivided 140.00 acres, more or less, in NE/4 Section 10, Township 8 North, Range 9 West, Caddo County, Oklahoma;
2. An undivided 300 acres, more or less, in S/2 NE/4; N/2 NW/4; N/2 NE/4; NE/4 SE/4; NE/4 SE/4 SE/4; E/2 E/2 NW/4 SE/4 Section 28, Township 8 North, Range 9 West, Caddo County, Oklahoma;
3. An undivided 31.00 acres, more or less, in S/2 SW/4 NE/4 & NW/4 NW/4 SE/4 & a Tract beginning at the SW Corner of the NW/4 NE/4, THENCE North 208.809 ft, THENCE East 208.809 ft, THENCE South 208.809 ft, THENCE West 208.809 ft to the Point of Beginning of Section 22, Township 7 North, Range 7 West, Grady County, Oklahoma
4. An undivided 41.90714 acres, more or less, SE/4 NW/4 & NE/4 NW/4 (Lot 3) Section 4, Township 6 North, Range 7 West Grady County, Oklahoma
5. An undivided 0.32082 acres more or less, in The North 35' of Lot 1, Block 225, Chickasha OT Addition of Section 34, Township 7 North, Range 7 West Grady County, Oklahoma.
6. An undivided 0.10744, more or less, the South 32.4' of Lot 8, Block 263, Chickasha OT Addition Section 34, Township 7 North, Range 7 West Grady County, Oklahoma.
7. An undivided 0.058100 acres, more or less, N 10' Of Lot 2: Block 149 Chickasha OT City Of Chickasha, OK Section 28, Township 7 North Range 7 West, Grady County, Oklahoma
8. An undivided 0.669140 acres, more or less, Lot 4: All of Block 107 OT Addition City of Chickasha, OK Section 28, Township 7 North Range 7 West, Grady County, Oklahoma
9. An undivided 0.404000 acres, more or less, Lots 2 & 3 Block 109 - Less Railroad Right-Of-Way, and East 40' of Lot 6 City of Chickasha, OK Section 28, Township 7 North Range 7 West, Grady County, Oklahoma
16. An undivided 1.482438 acres, more or less, Lots 1 & 2 & N 60' of Lots 3 & 4 Block 105 City of Chickasha, OK Section 28, Township 7 North Range 7 West, Grady County, Oklahoma
10. An undivided 0.790863 acres, more or less, Lot 5 & S 80' Lot 6 Block 104 City of Chickasha, OK Section 28, Township 7 North Range 7 West, Grady County, Oklahoma
11. An undivided 0.9059458 acres, more or less, Lots 1 and 2, Block 106, City of Chickasha, OK Section 28, Township 7 North Range 7 West, Grady County, Oklahoma
12. An undivided 0.097566 acres, more or less, North 45 feet of Lots 9 and 10, Block 35, City of Chickasha, OK Section 28, Township 7 North Range 7 West, Grady County, Oklahoma
13. An undivided 0.079669 acres, more or less, the West 18 feet of Lot 3, Block 306, City of Chickasha, OK Section 33, Township 7 North Range 7 West, Grady County, Oklahoma

14. An undivided 0.413223 acres, more or less, Lot 2, Block 239, City of Chickasha, OK Section 33, Township 7 North Range 7 West, Grady County, Oklahoma
15. An undivided 0.070592 acres, more or less, the North 15 feet of Lot 17 of Luster's Subdivision, Block 243, City of Chickasha, OK Section 33, Township 7 North Range 7 West, Grady County, Oklahoma
16. An undivided 0.082185 acres, more or less, the East 10 feet of Lot 6 and the West 10 feet of Harrison's Subdivision of Block 273, City of Chickasha, OK Section 33, Township 7 North Range 7 West, Grady County, Oklahoma
17. An undivided 0.165289 acres, more or less, East 20 feet of Lots 2 and 3, being the alley that runs north and south through said Block 292, Block 292, City of Chickasha, OK Section 33, Township 7 North Range 7 West, Grady County, Oklahoma
18. An undivided 2.7343 acres, more or less, All of Block 296, City of Chickasha, OK Section 33, Township 7 North Range 7 West, Grady County, Oklahoma
19. An undivided 0.108149 acres, more or less, All of the West 105.4 feet of the South 32.4 feet of Lot Block 263 Original Townsite City of Chickasha, OK Section 33, Township 7 North Range 7 West, Grady County, Oklahoma



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 6.h.

AGENDA ITEM: Discussion, consideration, and possible action to approve a city-wide yard sale for the City of Chickasha for May 11th, 12th and 13th, 2023 and waive the permit requirement for this event.

I. BACKGROUND/DESCRIPTION:

- This is an annual event held the 2nd full weekend in May.
- This event is held in tandem with the Antique Auto Club's swap meet.
- Council typically waives fees for this event to increase participation.

II. RECOMMENDED ACTION:

Approve a city-wide yard sale for the City of Chickasha for May 11th, 12th and 13th, 2023 and waive the permit requirement for this event.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director: Susan M. McDaniel, CMC City Clerk	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Administration

Agenda Item No. 6.i.

AGENDA ITEM: Discussion, consideration and possible action to approve Ordinance 2023-13 amending Chapter 52, Utilities, Article II - Water, SECTION 52-32 (D), WATER RATES TO PROVIDE THAT A MONTHLY FEE PER METER FOR ALL METERS LOCATED INSIDE AND OUTSIDE THE CITY LIMITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Ordinance 2023-13 amending Chapter 52, Utilities, Article II - Water as presented.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Ord. 2023-13 52-32 Water Rates Ordinance

ORDINANCE NO. 2023 – 13

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA, AMENDING THE CODE OF ORDINANCES CHAPTER 52 UTILITIES, ARTICLE II WATER, SECTION 52-32 (D), WATER RATES TO PROVIDE THAT A MONTHLY FEE PER METER FOR ALL METERS LOCATED INSIDE AND OUTSIDE THE CITY LIMITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL; AND PROVIDING FOR REPEALER; SEVERABILITY; AND PROVIDING FOR EMERGENCY.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, STATE OF OKLAHOMA:

SECTION I. That Chapter 52, Utilities, Article II, Water, Section 52-32 Water Rates, is hereby amended and shall hereinafter read as follows:

Sec. 52-32. - Water rates.

(a) There shall be charged, assessed and collected from each consumer of water supplied by the city water system, within the city limits, a monthly fee established by a resolution of the city council.

(b) The fees established for consumption of water supplied by the city water system will be reviewed periodically and changed by resolution of the city council.

(c) There shall be charged, assessed, and collected from each consumer of water outside the city limits, consuming water supplied by the city water system, a monthly fee, which shall be double the amount established by a resolution of the city council for consuming water within the city limits.

(d) There shall be charged, assessed and collected from each consumer of water supplied by the city water system a monthly fee per meter for all meters located inside the city limits and a monthly fee per meter for all meters located outside the city limits. The fee shall be set by Resolution of the City Council. Monies collected from this fee shall be maintained in a separate fund and shall be used for capital improvements to the water system of the city. Any consumer of water may request that their meter be re-read subject to a service charge in the amount provided in the city fee schedule.

SECTION II. That the remainder of Chapter 52, Utilities, Article II, Water, shall be unchanged by this Ordinance.

SECTION III. Repealer. All ordinances or parts thereof which are inconsistent with this Ordinance are repealed upon the effective date of this Ordinance.

SECTION IV. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the remaining portions of this Ordinance.

SECTION V. Emergency. It being immediately necessary for the preservation of the public, health, peace and safety of the City of Chickasha and the inhabitants thereof, an emergency is hereby declared to exist by reason whereof this Ordinance shall be in full force and effect immediately from and after its passage, approval, and publication as provided by law.

Adopted and approved this 17th day of April 2023.

Chris Mosley, Mayor

ATTESTED:

Susan M. McDaniel, CMC – City Clerk



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: City Clerk

Agenda Item No. 6.j.

AGENDA ITEM: Discussion, consideration and possible action to pass the Emergency Clause on Ordinance 2023-13 amending Chapter 52, Article II, SECTION 52-32 (D), WATER RATES TO PROVIDE THAT A MONTHLY FEE PER METER FOR ALL METERS LOCATED INSIDE AND OUTSIDE THE CITY LIMITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Emergency Clause on Ordinance 2023-13.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Administration

Agenda Item No. 6.k.

AGENDA ITEM: Discussion, consideration and possible action to approve Ordinance 2023-14 amending Chapter 20, Fire Prevention and Protection, Article II, Fire Department SECTION 20-39- SAME-AUTHORIZED AND FORBIDDEN USE, TO PROVIDE THAT CONTRACTORS MAY ONLY USE FIRE HYDRANTS AS A SOURCE OF WATER FOR CONSTRUCTION PURPOSES WHEN AUTHORIZED IN WRITING BY THE CITY AND UPON PAYMENT OF ALL FEES AS SET FORTH IN THE FEE SCHEDULE.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Ordinance 2023-14 amending Chapter 20, Fire Prevention and Protection, Article II, Fire Department as presented.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Ord. 2023-14 Chickasha Fire Hydrants Ordinance

ORDINANCE NO. 2023 - 14

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA, AMENDING THE CODE OF ORDINANCES CHAPTER 20 FIRE PREVENTION AND PROTECTION, ARTICLE II, FIRE DEPARTMENT, SECTION 20-39-SAME-AUTHORIZED AND FORBIDDEN USE, TO PROVIDE THAT CONTRACTORS MAY ONLY USE FIRE HYDRANTS AS A SOURCE OF WATER FOR CONSTRUCTION PURPOSES WHEN AUTHORIZED IN WRITING BY THE CITY AND UPON PAYMENT OF ALL FEES AS SET FORTH IN THE FEE SCHEDULE; AND PROVIDING FOR REPEALER; SEVERABILITY; AND PROVIDING FOR EMERGENCY.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, STATE OF OKLAHOMA:

SECTION I. That Chapter 20, Fire Prevention and Protection, Article II, Fire Department, Section 20-39, is hereby amended and shall hereinafter read as follows:

Sec. 20-39. - Same—Authorized and forbidden use.

The fire hydrants shall be used by members of the fire department and other authorized employees of the city, and shall only be used by contractors as a source of water supply for construction purposes when authorized in writing by the city and upon payment of all fees as set forth in the fee schedule. The responsibility for the inspection and repair of the fire hydrants shall be and rest upon the water department. The fire chief shall notify the water department of any repairs coming to his knowledge, which should be made.

SECTION II. That the remainder of Chapter 20, Fire Prevention and Protection, Article II, Fire Department, shall be unchanged by this Ordinance.

SECTION III. Repealer. All ordinances or parts thereof which are inconsistent with this Ordinance are repealed upon the effective date of this Ordinance.

SECTION IV. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the remaining portions of this Ordinance.

SECTION V. Emergency. It being immediately necessary for the preservation of the public, health, peace and safety of the City of Chickasha and the inhabitants thereof, an emergency is hereby declared to exist by reason whereof this Ordinance shall be in full

force and effect immediately from and after its passage, approval, and publication as provided by law.

Adopted and approved this 17th day of April 2023.

Chris Mosley, Mayor

ATTESTED:

Susan M. McDaniel, CMC – City Clerk



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Administration

Agenda Item No. 6.I.

AGENDA ITEM: Discussion, consideration and possible action to pass the Emergency Clause on Ordinance 2023-14 AMENDING THE CODE OF ORDINANCES CHAPTER 20 FIRE PREVENTION AND PROTECTION, ARTICLE II, FIRE DEPARTMENT, SECTION 20-39- SAME-AUTHORIZED AND FORBIDDEN USE, TO PROVIDE THAT CONTRACTORS MAY ONLY USE FIRE HYDRANTS AS A SOURCE OF WATER FOR CONSTRUCTION PURPOSES WHEN AUTHORIZED IN WRITING BY THE CITY AND UPON PAYMENT OF ALL FEES AS SET FORTH IN THE FEE SCHEDULE.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Emergency Clause on Ordinance 2023-14.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Administration

Agenda Item No. 6.m.

AGENDA ITEM: Discussion, consideration and possible action to approve Ordinance 2023-15 amending Chapter 52, Utilities, Article II, Water, Section 52-30, Meter Deposit TO PROVIDE THAT ALL PERSONS WHO SHALL BECOME, OR ARE NOW CONNECTED AS WATER CUSTOMERS TO THE CITY, SHALL, BEFORE BEING PERMITTED TO USE WATER, MAKE A SECURITY DEPOSIT FOR THE PAYMENT OF ANY AND ALL BILLS AND CHARGES FOR WATER SO CONSUMED SHALL BE SET IN AN AMOUNT TO BE SET FORTH BY RESOLUTION OF THE CITY COUNCIL AND TO PROVIDE THAT THE BULK RESIDENTIAL AND BULK COMMERCIAL DEPOSITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Ordinance 2023-15 amending Chapter 52, Utilities, Article II, Water, Section 52-30, Meter Deposit as presented.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Ord. 2023-15 Meter Deposit Ordinance

ORDINANCE NO. 2023 - 15

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA, AMENDING THE CODE OF ORDINANCES CHAPTER 52 UTILITIES, ARTICLE II WATER, SECTION 52-30, METER DEPOSIT TO PROVIDE THAT ALL PERSONS WHO SHALL BECOME, OR ARE NOW CONNECTED AS WATER CUSTOMERS TO THE CITY, SHALL, BEFORE BEING PERMITTED TO USE WATER, MAKE A SECURITY DEPOSIT FOR THE PAYMENT OF ANY AND ALL BILLS AND CHARGES FOR WATER SO CONSUMED SHALL BE SET IN AN AMOUNT TO BE SET FORTH BY RESOLUTION OF THE CITY COUNCIL AND TO PROVIDE THAT THE BULK RESIDENTIAL AND BULK COMMERCIAL DEPOSITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL; AND PROVIDING FOR REPEALER; SEVERABILITY; AND PROVIDING FOR EMERGENCY.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, STATE OF OKLAHOMA:

SECTION I. That Chapter 52, Utilities, Article II, Water, Section 52-30 Meter Deposit, is hereby amended and shall hereinafter read as follows:

Section 52-30: Meter Deposit.

(a) All persons who shall become, or are now connected as water customers to the city, shall, before being permitted to use water, make a security deposit for the payment of any and all bills and charges for water so consumed shall be set forth by Resolution of the City Council.

(b) All persons or firms who have in excess of one meter may combine deposits under one name and one billing address in a bulk account. However, failure to pay any account in a timely manner or having any account turned off for lack of payment forfeits their bulk account status. The bulk residential and bulk commercial deposits shall be set by Resolution of the City Council.

SECTION II. That the remainder of Chapter 52, Utilities, Article II, Water, shall be unchanged by this Ordinance.

SECTION III. Repealer. All ordinances or parts thereof which are inconsistent with this Ordinance are repealed upon the effective date of this Ordinance.

SECTION IV. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and

independent provision, and such holding shall not affect the remaining portions of this Ordinance.

SECTION V. Emergency. It being immediately necessary for the preservation of the public, health, peace and safety of the City of Chickasha and the inhabitants thereof, an emergency is hereby declared to exist by reason whereof this Ordinance shall be in full force and effect immediately from and after its passage, approval, and publication as provided by law.

Adopted and approved this 17th day of April 2023.

Chris Mosley, Mayor

ATTESTED:

Susan M. McDaniel, CMC – City Clerk



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Administration

Agenda Item No. 6.n.

AGENDA ITEM: Discussion, consideration and possible action to pass the Emergency Clause on Ordinance 2023-15 AMENDING THE CODE OF ORDINANCES CHAPTER 52 UTILITIES, ARTICLE II WATER, SECTION 52-30, METER DEPOSIT TO PROVIDE THAT ALL PERSONS WHO SHALL BECOME, OR ARE NOW CONNECTED AS WATER CUSTOMERS TO THE CITY, SHALL, BEFORE BEING PERMITTED TO USE WATER, MAKE A SECURITY DEPOSIT FOR THE PAYMENT OF ANY AND ALL BILLS AND CHARGES FOR WATER SO CONSUMED SHALL BE SET IN AN AMOUNT TO BE SET FORTH BY RESOLUTION OF THE CITY COUNCIL AND TO PROVIDE THAT THE BULK RESIDENTIAL AND BULK COMMERCIAL DEPOSITS SHALL BE SET BY RESOLUTION OF THE CITY COUNCIL.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Emergency Clause on Ordinance 2023-15.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Administration

Agenda Item No. 6.o.

AGENDA ITEM: Discussion, consideration and possible action to approve Ordinance 2023-16 amending Chapter 52, Utilities, Article II, Water, Section 52-36 Meters; separate water meters TO RENAME SAID SECTION TO "METERS" AND TO PROVIDE THAT ALL WATER METERS SHALL BE PROVIDED BY THE CITY; TO ESTABLISH A METER SERVICE INSTALLATION FEE TO BE SET BY RESOLUTION OF THE CITY COUNCIL; TO PROVIDE THAT ALL METERS INSTALLED AND CONNECTED TO THE CITY WATER SUPPLY ARE THE PROPERTY OF THE CITY AND SHALL NOT BE REMOVED EXCEPT BY THE CITY; TO REPEAL PART B ALLOWING FOR SEPARATE WATER METERS AND SEPARATE BILLING.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Ordinance 2023-16 amending Chapter 52, Utilities, Article II, Water, Section 52-36 Meters; separate water meters as presented.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023			

V. ATTACHMENTS:

1. Ord. 2023-16 METERS Ordinance

ORDINANCE NO. 2023 - 16

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA, AMENDING THE CODE OF ORDINANCES CHAPTER 52 UTILITIES, ARTICLE II WATER, SECTION 52-36, METERS: SEPARATE WATER METERS TO RENAME SAID SECTION TO “METERS” AND TO PROVIDE THAT ALL WATER METERS SHALL BE PROVIDED BY THE CITY; TO ESTABLISH A METER SERVICE INSTALLATION FEE TO BE SET BY RESOLUTION OF THE CITY COUNCIL; TO PROVIDE THAT ALL METERS INSTALLED AND CONNECTED TO THE CITY WATER SUPPLY ARE THE PROPERTY OF THE CITY AND SHALL NOT BE REMOVED EXCEPT BY THE CITY; TO REPEAL PART B ALLOWING FOR SEPARATE WATER METERS AND SEPARATE BILLING; AND PROVIDING FOR REPEALER; SEVERABILITY; AND PROVIDING FOR EMERGENCY.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, STATE OF OKLAHOMA:

SECTION I. That Chapter 52, Utilities, Article II, Water, Section 52-36 Meters: separate water meters, is hereby amended and shall hereinafter read as follows:

Sec. 52-36. – Meters

No person shall obtain water from the city waterworks system except what passes through a properly installed and standard water meter approved by the public works director. All water meters shall be provided by the city. A meter service installation fee shall be set by Resolution of the City Council. All meters installed and connected to the City water supply are the property of the City, and shall not be removed except by the City under the provisions of this Code. Should the meter, meter boxes, or meter components be lost, injured, or destroyed by carelessness or negligence of the owner or occupants or their representative, such meters or boxes shall be replaced and/or repaired at the expense of that owner or occupant.

SECTION II. That the remainder of Chapter 52, Utilities, Article II, Water, shall be unchanged by this Ordinance.

SECTION III. Repealer. All ordinances or parts thereof which are inconsistent with this Ordinance are repealed upon the effective date of this Ordinance.

SECTION IV. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the remaining portions of this Ordinance.

SECTION V. Emergency. It being immediately necessary for the preservation of the public, health, peace and safety of the City of Chickasha and the inhabitants thereof, an emergency is hereby declared to exist by reason whereof this Ordinance shall be in full force and effect immediately from and after its passage, approval, and publication as provided by law.

Adopted and approved this 17th day of April 2023.

Chris Mosley, Mayor

ATTESTED:

Susan M. McDaniel, CMC – City Clerk



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Administration

Agenda Item No. 6.p.

AGENDA ITEM: Discussion, consideration and possible action to pass the Emergency Clause on Ordinance 2023-16 AMENDING THE CODE OF ORDINANCES CHAPTER 52 UTILITIES, ARTICLE II WATER, SECTION 52-36, METERS: SEPARATE WATER METERS TO RENAME SAID SECTION TO "METERS" AND TO PROVIDE THAT ALL WATER METERS SHALL BE PROVIDED BY THE CITY; TO ESTABLISH A METER SERVICE INSTALLATION FEE TO BE SET BY RESOLUTION OF THE CITY COUNCIL; TO PROVIDE THAT ALL METERS INSTALLED AND CONNECTED TO THE CITY WATER SUPPLY ARE THE PROPERTY OF THE CITY AND SHALL NOT BE REMOVED EXCEPT BY THE CITY; TO REPEAL PART B ALLOWING FOR SEPARATE WATER METERS AND SEPARATE BILLING.

I. BACKGROUND/DESCRIPTION:

II. RECOMMENDED ACTION:

Approve Emergency Clause on Ordinance 2023-16.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Public Works

Agenda Item No. 6.q.

AGENDA ITEM: Discussion, consideration and possible action to accept the quote from Great Plains Duncan as the lowest and best bid/quote and authorize the purchase of 5 mowers for the Public Works Department from Great Plains Duncan for an amount not to exceed \$52,214.60.

I. BACKGROUND/DESCRIPTION:

Three quotes were obtained. The lowest bid was not able to deliver all of the mowers quickly. The highest quote did not have any in stock and would take 30 to 60 days for deliver.

II. RECOMMENDED ACTION:

Accept quote from Great Plains Duncan as the lowest and best quote for the purchase of 5 mowers for the Public Works Department for an amount not to exceed \$52,214.60.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director: Jim Crosby, Public Works Director	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Mower Quotes

CITY OF CHICKASHA PURCHASE REQUEST

DATE: 4/3/2023

DEPT: Cemetery

DELIVER TO: PUBLIC WORKS

☐ **open** ☒ **rec**

PO # _____

VENDOR # _____

VENDORS	Vendor # 1 ☐	Vendor # 2 ☐	Vendor # 3 ☐
NAME	Southside Lawn & Garden Inc.	Great Plains Duncan	Small Engine Service
ADDRESS	5015 S Pennsylvania Ave	3445 N.HWY 81	601 S. 3rd
CITY	, Oklahoma City, OK 73119	Duncan, Ok 73533	Chickasha, Ok 73018

BUDGET BALANCE	ITEM-DESCRIPTION	QTY	TOTAL PRICE VENDOR # 1	TOTAL PRICE VENDOR # 2	TOTAL PRICE VENDOR # 3
	X-one kawasaki 52"	3	\$ 30,996.00	\$ 30,767.16	\$ 30,996.00
	X-one kawasaki 60"	2	\$ 20,998.00	\$ 21,447.44	\$ 22,332.00
	vender #1 add. dealer discount not cash				

DISBURSEMENT FUND: <u>11</u> DEPT: <u>506</u> ITEM: <u>6350-023</u>	TOTAL	\$ 51,994.00	\$ 52,214.60	\$ 53,328.00
	CASH DISCOUNT	(\$ 375.00)	()	()
	TOTAL GROSS PRICE	\$ 51,619.00	\$ 52,214.60	\$ 53,328.00
	TOTAL FREIGHT			
	TOTAL	\$ 51,619.00	\$ 52,214.60	\$ 53,328.00

COMMENTS: Vender #1 has the 2 larger mowers in stock and can get the 3 smaller ones in 3 weeks.
Vender #2 has all 5 in stock. Vender #3's lead time for receiving mowers is 30-60 days

ALL EXPENDITURES OF MORE THAN \$500 MUST BE SUPPORTED BY VERBAL OR WRITTEN QUOTATIONS, MORE THAN \$1,000 MUST BE SUPPORTED BY FORMAL WRITTEN QUOTATIONS AND MORE THAN \$3,500 MUST BE DONE THROUGH A FORMAL BID PROCESS. QUOTATIONS MUST BE FROM AT LEAST THREE (3) RESPONSIBLE BIDDERS AND MUST BE ATTACHED.

QUOTATIONS TAKEN BY:(Printed Name/Signature)

CIRCLE ONE			APPROVAL	
BID ONLY RUSH CONTRACT ONLY QUOTATIONS ONLY EMERGENCY PURCHASE			DEPARTMENT HEAD	
			DIRECTOR OF FINANCE	
			CITY MANAGER	



HUSTLER®

Quote valid for 30 days

OKLAHOMA STATE CONTRACT #SW196

DATE: 03/22/2023

QUOTE: 0322DO236

AGENCY:

CITY OF CHICKASHA

OMAR FIERRO

117 N 4TH, CHICKASHA, OK 73018

405-892-9916

omar.fierro@chickasha.org

DEALER: 104108

Southside Lawn & Garden Inc

LARRY JACKSON

5015 S Pennsylvania Ave, Oklahoma City , OK, 73119

405 685 0414

sosidelawn@coxinet.net

			CURRENT	CONTRACT	
QTY.	PART #	DESCRIPTION	MSRP	PRICE	TOTAL
3	941831	X-One Kawasaki FX850 (27hp) 52"	\$14,154.00	\$10,332.00	\$30,996.00
2	941856	X-One Kawasaki FX850 (27hp) 60"	\$14,382.00	\$10,499.00	\$20,998.00
		ADDITIONAL DEALER DISCOUNT - (NON-CONTRACT)			-\$375.00
				Total	\$51,619.00

Terms & Instructions

Price is valid only when PO is made out to Hustler Turf Equipment, Inc.

Please include a copy of your Tax Certification with PO

Email: outdoorgovtsales@sbdinc.com



Utility Tractors & Mowers - 031121
CE and AG - 040319
Utility Vehicles 122220
Arkansas 4600041718
Delaware GSS-21673
Mississippi (CE Only) 8200056371
Mississippi 8200055841

Z726XKW-3-60 WEB QUOTE #2618554

Date: 3/22/2023 9:24:20 AM

-- Customer Information --

FIERRO, OMAR
CITY OF CHICKASHA
omar.fierro@chickasha.org
405-222-6020

Quote Provided By
GREAT PLAINS DUNCAN
Tommy Bardsher
3445 N HWY 81
DUNCAN, OK 73533
email: tbardsher@gpkubota.com
phone: 4053080465

-- Standard Features --

-- Custom Options --



Z700 Series

Z726XKW-3-60

*** EQUIPMENT IN STANDARD MACHINE ***

GASOLINE ENGINE

Kawasaki FX801V
Air-cooled, V-Twin Vertical
Shaft
25.5 HP @ 3600 rpm
Displacement 852 cc
Kubota Model GH860V

TRANSMISSION

Parker Torqpack HTG14
Integrated 14cc pump and
wheel motor
Internal Parking Brake
Forward Speeds 0 - 11.2 mph
Reverse Speeds 0 - 5.6 mph

STEERING / MOTION CONTROL

(2) Hand Levers
Hydraulically Damped

FLUID CAPACITY

Fuel Tank 11.6 gal
Oil 1.9 qts
Transaxle 3.5 qts

DIMENSIONS

Height 70.8"
Length 83.9"
Width w/o deck 54.7"
Wheelbase 51"

* Manufacturer's estimate.

TIRES AND WHEELS

Front Casters 13 x 5.0 - 6 Flat free
Rear 24 x 9.5 -12 Turf

OPERATING FEATURES

Premium Adjustable Suspension
Seat w/ Kubota Exclusive Design
Zero Turn Radius
Foot Controlled Brake
Adjustable Levers and Mower Deck
Lift Pedal
Cup Holder & Storage
Compartments
Semi-pneumatic, Smooth, Flat free
Front Tires

SAFETY EQUIPMENT

Seat Safety Switch
Control Lever Safety Switch
Parking Brake Safety Switch
Foldable ROPS

PTO SYSTEM

Belt Driven
Dynamo-Electric clutch

MOWER DECK

60" Cutting Width
1-5" Cut Height, Adjustable
1/4" Increments
Flexible Discharge Cover
Fabricated 8 Gauge Steel
6" Deep Design
3 Blades
18,600 fpm Blade Tip Speed
Maintenance-Free Sealed Spindles

Z726XKW-3-60 Base Price: \$12,899.00

Configured Price: **\$12,899.00**

Sourcewell Discount: (\$2,837.78)

SUBTOTAL: **\$10,061.22**

Dealer Assembly: \$0.00

Freight Cost: \$262.50

PDI: \$400.00

Total Unit Price: \$10,723.72

Quantity Ordered: 2

Final Sales Price: \$21,447.44

**Final pricing will be based upon pricing at the time of
final delivery to Sourcewell members.
Purchase Order Must Reflect Final Sales Price.**

**To order, place your Purchase Order directly with the quoting
dealer**

*Some series of products are sold out for 2022. All equipment specifications are as complete as possible as of the date on the quote. Additional attachments, options, or accessories may be added (or deleted) at the discounted price. All specifications and prices are subject to change. Taxes are not included. The PDI fees and freight for attachments and accessories quoted may have additional charges added by the delivering dealer. These charges will be billed separately. Prices for product quoted are good for 60 days from the date shown on the quote. All equipment as quoted is subject to availability.

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198.143.57.36



Utility Tractors & Mowers - 031121

CE and AG - 040319

Utility Vehicles 122220

Arkansas 4600041718

Delaware GSS-21673

Mississippi (CE Only) 8200056371

Mississippi 8200055841

Z724XKW-3-54 WEB QUOTE #2618550

Date: 3/22/2023 9:19:53 AM

-- Customer Information --

FIERRO, OMAR

CITY OF CHICKASHA

omar.fierro@chickasha.org

405-222-6020

Quote Provided By

GREAT PLAINS DUNCAN

Tommy Bardsher

3445 N HWY 81

DUNCAN, OK 73533

email: tbardsher@gpkubota.com

phone: 4053080465

-- Standard Features --

-- Custom Options --



Z700 Series

Z724XKW-3-54

*** EQUIPMENT IN STANDARD MACHINE ***

GASOLINE ENGINE

Air-cooled V-Twin Vertical Shaft

Kawasaki FX730V

23.5 Gross HP @ 3600 rpm*

Displacement 726 cc

Kubota Model GH735V

TRANSMISSION

Parker Torqpaq HTG14

Integrated 14cc pump and
wheel motor

Internal Parking Brake

Forward Speeds 0 - 11.2 mph

Reverse Speeds 0 - 5.6 mph

STEERING / MOTION CONTROL

(2) Hand Levers

Hydraulically Damped

FLUID CAPACITY

Fuel Tank 11.6 gal

Oil 2.2 qts

Transaxle 3.5 qts

DIMENSIONS

Height 69.9"

Length 83.9"

Width w/o deck 50.4"

Wheelbase 51"

* Manufacturer's estimate.

TIRES AND WHEELS

Front Casters 13 x 5.0 - 6 Flat free

Rear 24 x 9.5 - 12 Turf

OPERATING FEATURES

Premium Adjustable Suspension

Seat w/ Kubota Exclusive Design

Zero Turn Radius

Foot Controlled Brake

Adjustable Levers and Mower Deck

Lift Pedal

Cup Holder & Storage

Compartments

Semi-pneumatic, Smooth, Flat free

Front Tires

SAFETY EQUIPMENT

Seat Safety Switch

Control Lever Safety Switch

Parking Brake Safety Switch

Foldable ROPS

PTO SYSTEM

Belt Driven

Dynamo-Electric clutch

MOWER DECK

54" Cutting Width

1-5" Cut Height, Adjustable

1/4" Increments

Flexible Discharge Cover

Fabricated 8 Gauge Steel

6" Deep Design

3 Blades

18,100-18,600 fpm Blade Tip

Speed

Maintenance-Free Sealed Spindles

Z724XKW-3-54 Base Price: \$12,299.00

Configured Price: \$12,299.00

Sourcewell Discount: (\$2,705.78)

SUBTOTAL: \$9,593.22

Dealer Assembly: \$0.00

Freight Cost: \$262.50

PDI: \$400.00

Total Unit Price: \$10,255.72

Quantity Ordered: 3

Final Sales Price: \$30,767.16

**Final pricing will be based upon pricing at the time of
final delivery to Sourcewell members.
Purchase Order Must Reflect Final Sales Price.**

**To order, place your Purchase Order directly with the quoting
dealer**

*Some series of products are sold out for 2022. All equipment specifications are as complete as possible as of the date on the quote. Additional attachments, options, or accessories may be added (or deleted) at the discounted price. All specifications and prices are subject to change. Taxes are not included. The PDI fees and freight for attachments and accessories quoted may have additional charges added by the delivering dealer. These charges will be billed separately. Prices for product quoted are good for 60 days from the date shown on the quote. All equipment as quoted is subject to availability.

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198.143.57.36

Q U O T A T I O N

PAGE: 1

SMALL ENGINE SERVICE
601 S. 3rd
CHICKASHA, OK 73018
Phone #: (405)224-7125
Fax #: (405)222-7125

PHONE #: (405)222-6080
CELL #:
ALT. #:
P.O.#: Jim Crosby
TERMS: Net 30
SALES TYPE: Quote

DATE: 3/31/2023
ORDER #: 1122234
CUSTOMER #: 14942
CP: DM
LOCATION: 1
STATUS: Active

BILL TO 14942

City Of Chickasha Public Works
502 N Genevieve
CHICKASHA, OK 73018 US

SHIP TO

City Of Chickasha Public Works
502 N Genevieve
CHICKASHA, OK 73018 US

MFR	PRODUCT NUMBER	DESCRIPTION	QTY	PRICE	NET	TOTAL
EXC	941831	X-One 52" Kawasaki FX850 (27hp)	3	\$14,154.00	\$10,332.00	\$30,996.00

Prices reflected on this quote are valid for 30 days.

SUBTOTAL: \$30,996.00
TAX: \$0.00
ORDER TOTAL: \$30,996.00

Authorized By: _____

Q U O T A T I O N

PAGE: 1

SMALL ENGINE SERVICE
601 S. 3rd
CHICKASHA, OK 73018
Phone #: (405)224-7125
Fax #: (405)222-7125

PHONE #: (405)222-6080
CELL #:
ALT. #:
P.O.#: Mr. Crosby
TERMS: Net 30
SALES TYPE: Quote

DATE: 3/31/2023
ORDER #: 1122236
CUSTOMER #: 14942
CP: DM
LOCATION: 1
STATUS: Active

BILL TO 14942

City Of Chickasha Public Works
502 N Genevieve
CHICKASHA, OK 73018 US

SHIP TO

City Of Chickasha Public Works
502 N Genevieve
CHICKASHA, OK 73018 US

MFR	PRODUCT NUMBER	DESCRIPTION	QTY	PRICE	NET	TOTAL
EXC	941898	Kawasaki FX850 EFI (29.5hp) 60"	2	\$15,296.00	\$11,166.00	\$22,332.00

Prices reflected on this quote are valid for 30 days.

SUBTOTAL:	\$22,332.00
TAX:	\$0.00
ORDER TOTAL:	<u>\$22,332.00</u>

Authorized By: _____



City of
CHICKASHA

Meeting Type: Council Agenda 4-17-2023

Meeting Date: 4/17/2023

Department: Finance

Agenda Item No. 6.r.

AGENDA ITEM: Discussion, consideration and possible action to accept a Letter of Engagement with Crawford and Associates and authorize the Mayor to execute the documents.

I. BACKGROUND/DESCRIPTION:

Staff has received a Letter of Engagement with Crawford and Associates to perform financial consulting services.

The City uses Crawford and Associates for consulting and special projects and has for several years.

Crawford and Associates provides excellent service to the City and is widely known as the experts in the field of municipal finance.

II. RECOMMENDED ACTION:

Accept the Letter of Engagement with Crawford and Associates and authorize the Mayor to execute the documents.

III. FISCAL INFORMATION -

IV. FUND INFORMATION:

Dept. Director:	Fund	Account	Amount
	(To)		
	FUND	ACCOUNT	AMOUNT
Meeting Date: April 17, 2023	(From)		

V. ATTACHMENTS:

1. Chickasha FY23 Eng Ltr

April 12, 2023

Honorable Mayor and Members of the City Council
City of Chickasha
117th N. 4th St.
Chickasha, OK 73018

To the Honorable Mayor and Members of the City Council:

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

We are prepared to provide a full range of accounting and consulting services to the City of Chickasha 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 Chickasha 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
- General Accounting and Advisory Assistance

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 Chickasha, Oklahoma as of and for the year ended June 30, 2023. Such financial statements will include the following to the extent they apply to the applicable financial reporting framework defined below:

- 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 *a modification of the cash basis of accounting which is a special purpose financial reporting framework other than 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 (SSARs) 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 the applicable financial reporting framework defined above. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARs:

- a. The selection of the modified cash basis of accounting 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 Chickasha, 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 may 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 financial statement preparation 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 will be glad to provide you with an estimated range of fees and expenses upon request. In the event we complete FY 2023 prior to the end of FY 2024, we may begin interim preparations in the spring of 2024 to facilitate a more timely issuance of FY 2024's financial statements.

The term of this engagement is a period from July 1, 2023 through June 30, 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 Chickasha.

Respectfully submitted and agreed to by,



Frank Crawford
Crawford and Associates, P.C.

Accepted and agreed to for the City of Chickasha:

By: _____

Title: _____

Date: _____