**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, MARCH 3, 2025, 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 Wednesday, February 26, 2025.

Susan M. McDaniel, CMC

Sworn to and subscribed before me on this 26th day February 2025.

My Commission Expires: ___10-1-2026____

TRACEY LYNN AUSTIN
NOTARY
# 14008829
EXP. 10/01/26
PUBLIC
STATE OF OKLAHOMA

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** | **DATE OF MEETING** |
|---|---|
| **6:30 PM** | **MARCH 3, 2025** |

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.

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

**2. Citizen Comments.**

**3. Council Communications.**

a. Judge Chaffin will administer the Police Officer Oath of Office to Lance Thompson

**4. Consent Docket:**

a. Acceptance of the Minutes of the February 17, 2025, regular meeting.

b. Acceptance of the Claims List.

c. Approve Freeway Prayer Walk request from the Resurrection House / LSI to be held March 9, 2025, at 9:00 a.m.

d. Approve the Offender Watch subscription contract with Watch Systems, LLC.

e. Appointment of Marissa Moore to the Planning Commission to Replace James Schoppa with a Term ending on February 2026.

f. Approve the 17th Annual Chickasha Area Arts Council Rock Island Arts Festival and the Annual Food Truck Championship during Friday, September 26th and Saturday, September 27, 2025, and authorize street closures as requested.

g. Approve a request from the 2nd Base Savers to conduct their first 2nd Base Savers 5K / 1Mile fun run fund-raiser on Saturday, April 5, 2025, at 8:00 a.m.

**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, 2022.

b. Discussion, consideration, and possible action to engage HSPG & Associates, LLC to perform the City of Chickasha's audit services for FY23 and FY24 and authorize the Mayor to execute the same.

c. Discussion, consideration, and possible action to approve Ordinance 2025-04 -- AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA, AMENDING THE CODE OF ORDINANCES CHAPTER 2 “ADMINISTRATION”, ARTICLE V, “BOARDS, COMMISSIONERS, AGENCIES AND SIMILAR BODIES”, SECTION 2-169, “AVIATION BOARD”, TO PROVIDE THAT THE CITY COUNCIL SHALL APPOINT TWO OF ITS MEMBERS TO SERVE ON THE AVIATION BOARD; PROVIDING FOR SEVERABILITY.

d. Discussion, consideration and possible action to approve the Emergency Clause of Ordinance 2025-04.

**7. Motion to Adjourn.**

CHICKASHA

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** Police Department **Agenda Item No. 3.a.**

**AGENDA ITEM: Judge Chaffin will administer the Police Officer Oath of Office to Lance Thompson**

**I. BACKGROUND/DESCRIPTION:**
Judge Chaffin will administer the Police Officer Oath of Office to Lance Thompson

**II. RECOMMENDED ACTION:**

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| **Dept. Director:** Goebel Music Chief of Police | Fund | Account | Amount |
|---|---|---|---|
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:** 03.03.2025 | (From) | | |

**V. ATTACHMENTS:**

Meeting Type: Council Agenda 3-3-2025

**Meeting Date: 3/3/2025**

**Department:** City Clerk **Agenda Item No. 4.a.**

**AGENDA ITEM: Acceptance of the Minutes of the February 17, 2025, regular meeting.**

**I. BACKGROUND/DESCRIPTION:**

**II. RECOMMENDED ACTION:**

Accept the Minutes of February 17, 2025 regtular meeting,

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| Dept. Director: | Fund | Account | Amount |
|---|---|---|---|
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:** March 3, 2025 | (From) | | |

**V. ATTACHMENTS:**

1. City 2-17-2025

**February 17, 2025**

The **REGULAR** meeting of the **CHICKASHA CITY COUNCIL** was held in the council chambers in city hall on the 17thd day of February 2025 as specified by advance public notice with a properly prepared agenda stating the subject matter or matters to be discussed at said meeting. Mayor Grayson 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:**
Zachary Grayson, Mayor
Georgianne Hebblethwaite, Vice-Mayor
Kelly Boyd
Oscar Nelson
John Smith
Charlie Burruss
Brian Gerdes

**ABSENT:**
Kea Ginn
Erica Alexander

**STAFF**

**PRESENT:**
Jim Crosby, City Manager
Rachel Berish, Asst. City Manager
Amanda Mullins, City Attorney
Susan McDaniel, City Clerk
Tony Samaniego, Fire Chief
Chief Music, Police Dept.
Darren Martin, Chief Building Inspector & Airport Manager
Omar Fierro, Public Works Director
Lillie Huckaby, Library Director
Spencer Winzenried, Parks & Rec Director
Tracey Austin, HR Director
Edward Perez, Emergency Management Director
Elaine Jensen, Finance Director
Shae Mortimer, Marketing and Civic Engagement Manager

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

**Roll call:**

City Council Meeting 2-17-2025
6:30 p.m.

Boyd - Present
Nelson – Present
Hebblethwaite – Present
Smith – Present
Burruss - Present
Gerdes – Present
Grayson - Present

Council Member Boyd gave the invocation and Council Member Nelson lead the Pledge of Allegiance.

**ITEM 2. Citizen Comments:**

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

Paula Wilson, S. $30^{th}$ St., Chickasha, OK – spoke regarding community gardens

Sherry Payne, County Street 2847, Chickasha – spoke regarding "Onward Chickasha Plan".

**ITEM 3. Council Communications.**

**Item 3a. Freese and Nichols presented an update on the Water Treatment Plant project.**

**ITEM 4. Consent Docket: ITEM 4a thru ITEM 4k.**

**ITEM 4a. Acceptance of the Minutes of February 3, 2025, regular meeting.**
**ITEM 4b. Acceptance of the Claims List.**
**ITEM 4c. Accept a grant from the Oklahoma Department of Libraries.**
**ITEM 4d. Authorize the adoption of the proposed updated Employee Policy and Procedure Manual by approving Resolution 2025-03R.**
**ITEM 4e. Acknowledge receipt of the Economic Development Council of Chickasha, Inc. Check Detail for January 2025.**
**ITEM 4f. Approve Open Streets event scheduled for May 3, 2025, and waive any associated fees.**
**ITEM 4g. Acceptance of the Financials for January 2025.**
**ITEM 4h. Approve the request from the Chickasha Rock Island Ride Committee to conduct their annual Rock Island Ride fund-raising event on Saturday, September 27, 2025, and waive any associated fees.**
**ITEM 4i. Approve a city-wide yard sale for the City of Chickasha for May 8, 9, and 10, 2025 and waive the permit requirement for this event.**
**ITEM 4j. Approve the temporary street closure for the "St. Patrick's Day Party" to be held March 15, 2025 from 10:00 a.m. to 10:30 p.m. and waive any associated fees.**

**ITEM 4k. Authorize the Mayor to execute a Subscribers Service Agreement with Cherokee Temps for temporary workers.**

<u>*Motion by Council Member Hebblethwaite, second by Council Member Nelson to approve the Consent Docket Item 4a thru Item 4k.</u>

Roll call vote:

| | |
|---|---|
| Ayes:” | Boyd, Nelson, Hebblethwaite, Smith, Burruss. Gerdes, and Grayson. |
| “Nays:” | None |
| “Abstain:” | None |
| Motion carried. | 7-0 |

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

**No Action Taken.**

**<u>ITEM 6. Discussion and Consideration Items:</u>**

**ITEM 6a. Discussion, consideration, and possible action to approve the contract for Bid RFP COC-2407 Shannon Springs Park Design/Build Splash Pad Rehabilitation Phase One to RJE Enterprises Inc. in the amount of $53,900.00.**

<u>*Motion by Council Member Smith second by Council Member Boyd to approve the contract for Bid COC-2407 Shannon Springs Park Design/Build Splash Pad Rehabilitation Phase One to RJE Enterprises Inc. in the amount of $53,900.00.</u>

Roll call vote:

| | |
|---|---|
| “Ayes:” | Hebblethwaite, Smith, Burruss, Gerdes, Boyd, Nelson, and Grayson. |
| “Nays:” | None. |
| “Abstain:” | None. |
| Motion passed. | 7-0 |

**ITEM 6b. Discussion, consideration, and possible action to adopt the City of Chickasha Emergency Operations Plan 2025.**

<u>*Motion by Council Member Burruss and second by Council Member Hebblethwaite to adopt the City of Chickasha Emergency Operations Plan 2025.</u>

Roll call vote:

| | |
|---|---|
| “Ayes:” | Hebblethwaite, Smith, Burruss, Gerdes, Boyd, Nelson, and Grayson. |
| “Nays:” | None. |

"Abstain:" None.
Motion passed. 7-0

**ITEM 6c. Discussion, consideration, and possible action to approve Ordinance 2025-03 AMENDING THE CITY OF CHICKASHA CODE OF ORDINANCES CHAPTER 54, ZONING, ARTICLE VII, SIGNS, TO CREATE A NEW SECTION 54-249 EXEMPTING THE CITY OF CHICKASHA SPORTS COMPLEX FROM THE REQUIREMENTS OF ARTICLE VIII, PROVIDING FOR REPEALER AND PROVIDING FOR SEVERABILITY.**

*Motion by Council Member Nelson and second by Council Member Hebblethwaite to approve Ordinance 2025-03 as presented.

Roll call vote:
"Ayes:" Hebblethwaite, Smith, Burruss, Gerdes, Boyd, Nelson, and Grayson.
"Nays:" None.
"Abstain:" None.
Motion passed. 7-0

**ITEM 7.**

**ITEM 7 Adjournment:**

**Motion by Council Member Hebblethwaite and second by Council Member Gerdes to adjourn the meeting.**

**Meeting adjourned.**

**TIME: 6:46 p.m.**

Zachary Grayson, Mayor

ATTEST:

Susan M. McDaniel, City Clerk

Approved this 3rd day of March 2025.

Meeting Type: **Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** Finance **Agenda Item No. 4.b.**

**AGENDA ITEM: Acceptance of the Claims List.**

**I. BACKGROUND/DESCRIPTION:**

**II. RECOMMENDED ACTION:**

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

<table>
<tr><td rowspan="3">Dept. Director:<br>Elaine Jensen, Finance Director</td><td>Fund</td><td>Account</td><td>Amount</td></tr>
<tr><td colspan="2">(To)</td><td></td></tr>
<tr><td>FUND</td><td>ACCOUNT</td><td>AMOUNT</td></tr>
<tr><td>Meeting Date:<br>March 3, 2025</td><td colspan="2">(From)</td><td></td></tr>
</table>

**V. ATTACHMENTS:**

1. COUNCIL REPORT FOR 3.3.25_REDACTED
2. 07-January 2025 Payroll Distribution-PAGE 1
3. 07-January 2025 Payroll Distribution-PAGE 2
4. 07-January 2025 Payroll Distribution-PAGE 3

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| NON-DEPARTMENTAL | GENERAL FUND | WASHINGTON NATIONAL INS. CO | WASHINGTON NATIONAL INS. C | 22.64- |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | BLUE CROSS BLUE SHIELD OF | 766.86 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | EQUITABLE FINANCIAL LIFE I | 62.20 |
| | | THE STANDARD INSURANCE COMPANY | THE STANDARD INSURANCE COM | 129.46- |
| | | OPTIONS COUNSELING SERVICE, INC. | OPTIONS COUNSELING SERVICE | 3.00 |
| | | IAFF LOCAL 2041 (HEALTH INS) | IAFF LOCAL 2041 (HEALTH IN | 193.52- |
| | | | TOTAL: | 486.44 |
| ADMINISTRATION | GENERAL FUND | CHICKASHA CHAMBER OF COMMERCE | WOMENS PROFESSIONAL LUNCH | 40.00 |
| | | EXPRESS STAR | PUBLISH ORD. 2025-02 | 88.50 |
| | | THE NORMAN TRANSCRIPT | PUBLISH ORD 2025-03 | 47.85 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 183.51 |
| | | | MED $1,000 DED EMP/SPOUSE | 444.44 |
| | | | MED $2,500 DED EMP/FAMILY | 614.21 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 10.82 |
| | | | DENTAL EMP/FAMILY | 28.76 |
| | | | DENTAL EMP/SPOOUSE | 14.97 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 438.26 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 148.21 |
| | | | WORKCOMP QUART 4 2025 | 108.46 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 4.50 |
| | | | TOTAL: | 2,172.49 |
| FIRE ADMINISTRATION | GENERAL FUND | MISC ONE-TIME V ALLEN MOORE | REIMBURSMENT | 100.00 |
| | | VERIZON WIRELESS | ACCT: 742069840 01/16-02/1 | 120.03 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 227.16 |
| | | | MED $1,000 DED EMP/FAM | 1,222.50 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 10.82 |
| | | | DENTAL EMP/FAMILY | 57.52 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 99.55 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 2,271.15 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 516.50 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 4.50 |
| | | IAFF LOCAL 2041 (HEALTH INS) | FIRE EE/SPOUSE DENTAL | 46.40 |
| | | | FIRE GROUP LIFE | 16.35 |
| | | | FIR/EESP VISION | 24.00 |
| | | | TOTAL: | 4,716.48 |
| POLICE ADMINISTRATION | GENERAL FUND | CHICKASHA CHAMBER OF COMMERCE | WOMENS PROFESSIONAL LUNCH | 60.00 |
| | | SPIC & SPAN COMMERCIAL CLEANING, LLC | FINAL FEB PAYMENT 2025 | 309.05 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP/FAM | 611.25 |
| | | | MED $2,500 DED EMP ONLY | 368.80 |
| | | | MED #2,500 DED EMP/SPOUSE | 446.59 |
| | | CKENERGY ELECTRIC COOPERATIV | MISC ACCOUNTS SEE DETAIL S | 71.62 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 21.64 |
| | | | DENTAL EMP/FAMILY | 28.76 |
| | | | DENTAL EMP/SPOOUSE | 14.97 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 754.39 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 516.50 |
| | | UNIFIRST HOLDINGS, L.P. | MISC ACCOUNT SEE BREAKDOWN | 37.58 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 7.50 |
| | | | TOTAL: | 3,248.65 |
| EMERGENCY MANAGEMENT | GENERAL FUND | OKLAHOMA MUNICIPAL RETIRE | OMRF | 237.52 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 68.75 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 1.50 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| | | | TOTAL: | 307.77 |
| CEMETERY SERVICES | GENERAL FUND | EXPRESS SERVICES INC | CONTRACT LABOR | 464.16 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 183.51 |
| | | ONIN HOLDINGS INC | CONTRACT LABOR | 1,580.46 |
| | | | CONTRACT LABOR | 1,498.91 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 21.64 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 416.12 |
| | | OKLAHOMA ELECTRIC COOP | CEMETARY SERVICE | 96.78 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 606.50 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 4.50 |
| | | | TOTAL: | 4,872.58 |
| HUMAN RESOURCES | GENERAL FUND | CHICKASHA CHAMBER OF COMMERCE | WOMENS PROFESSIONAL LUNCH | 20.00 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 183.51 |
| | | | MED $2,500 DED EMP ONLY | 184.40 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 21.64 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 422.82 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 27.12 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 3.00 |
| | | MOTIONWORKS PHYSICAL THERAPY | DRUG SCREENS | 90.00 |
| | | | TOTAL: | 952.49 |
| LIBRARY | GENERAL FUND | KANOPY INC | FUNDS FOR KANOPY SUBSCRIP | 500.00 |
| | | SPIC & SPAN COMMERCIAL CLEANING, LLC | FINAL FEB PAYMENT 2025 | 475.58 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 1,092.15 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 64.92 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 1,045.44 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 1,460.18 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 216.94 |
| | | INGRAM BOOK SERVICE | BOOK ORDER | 1,929.76 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 10.50 |
| | | | TOTAL: | 6,795.47 |
| STREET & STORM DRAINAG | GENERAL FUND | CHICKASHA INDUSTRIAL & WE | WELDING SUPPLIES | 121.83 |
| | | | SMALL TOOLS | 253.93 |
| | | | SMALL TOOLS | 106.09 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 410.67 |
| | | | MED $1,000 DED EMP/SPOUSE | 539.91 |
| | | | MED #2,500 DED EMP/SPOUSE | 446.59 |
| | | ONIN HOLDINGS INC | CONTRACT LABOR | 2,678.40 |
| | | | CONTRACT LABOR | 2,382.48 |
| | | CUSTOM PRODUCTS CORPORATION | SHORT PAID | 12.76 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 43.28 |
| | | | DENTAL EMP/SPOOUSE | 29.94 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 1,134.31 |
| | | TRAFFIC SIGNALS INC | TRAFIC LIGHT REPAIR | 660.00 |
| | | RALPH AND SONS TIRE CENTE | TRAILER TIRES | 223.10 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 18,556.05 |
| | | O'REILLY AUTO PARTS | JANUARY PARTS & SUPPLIES | 229.88 |
| | | | JANUARY PARTS & SUPPLIES | 59.99 |
| | | | JANUARY PARTS & SUPPLIES | 84.74 |
| | | | JANUARY PARTS & SUPPLIES | 122.34 |
| | | | JANUARY PARTS & SUPPLIES | 353.34 |
| | | | JANUARY PARTS & SUPPLIES | 43.99 |
| | | | JANUARY PARTS & SUPPLIES | 148.00 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| | | UNIFIRST HOLDINGS, L.P. | MISC ACCOUNT SEE BREAKDOWN | 161.08 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 12.00 |
| | | | TOTAL: | 28,814.70 |
| FLEET MAINTENANCE | GENERAL FUND | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP/SPOUSE | 539.91 |
| | | | MED $2,500 DED EMP ONLY | 184.40 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 10.82 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 270.02 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 0.04 |
| | | DUNCAN OVERHEAD DOOR OF CHICKASHA | STABLIZE OVERHEAD DOOR | 325.00 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 3.00 |
| | | | TOTAL: | 1,333.19 |
| ACCOUNTING SERVICES | GENERAL FUND | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 367.02 |
| | | | MED $2,500 DED EMP ONLY | 184.40 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 32.46 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 764.50 |
| | | CULLIGAN/WRIGHT WATER | CH WATER DELIVERY 5 BOTTLE | 31.40 |
| | | | CH COOLER RENTAL 02/20-03/ | 24.00 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 108.48 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 6.00 |
| | | | TOTAL: | 1,518.26 |
| COMM DEVEL/PLANNING SE | GENERAL FUND | CHICKASHA CHAMBER OF COMMERCE | WOMENS PROFESSIONAL LUNCH | 60.00 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 410.67 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 21.64 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 744.44 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 81.35 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 4.50 |
| | | | TOTAL: | 1,322.60 |
| GENERAL GOVERNMENT | GENERAL FUND | STANDLEY SYSTEMS | MANAGED IT SERVICES | 14,505.22 |
| | | QUADIENT LEASING USA, INC | QLEASE COVERAGE 02.22-03.2 | 300.06 |
| | | MARGARET MCMORROW-LOVE | GEN LEGAL MATTERS JAN2025 | 1,700.00 |
| | | | TOTAL: | 16,505.28 |
| BUILDING SERVICES | GENERAL FUND | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 183.51 |
| | | | MED $2,500 DED EMP/CHILD | 333.74 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 10.82 |
| | | | DENTAL EMP/FAMILY | 28.76 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 568.89 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 3.00 |
| | | OKLAHOMA UNIFORM BUILDING CODE COMMISS | JANUARY 25 STATE PERMIT | 368.00 |
| | | | TOTAL: | 1,496.72 |
| FIRE OPERATIONS | GENERAL FUND | OSU FIRE SERVICE TRAINING | TRAINING | 300.00 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 19,063.50 |
| | | SPECIAL-OPS UNIFORMS, INC | SAFETY CLOTHING | 1,299.92 |
| | | | SAFETY CLOTHING | 1,823.73 |
| | | | SAFETY CLOTHING | 1,004.94 |
| | | | SAFETY CLOTHING | 114.99 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 22.50 |
| | | IAFF LOCAL 2041 (HEALTH INS) | FIR/EECH OPTION A | 1,488.00 |
| | | | FIRE EE/CHILD(REN) DENTAL | 62.40 |
| | | | FIRE EE DENTAL | 32.00 |
| | | | FIRE FAMILY DENTAL | 265.60 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| | | | FIR/EE OPTION A | 286.40 |
| | | | FIR/FAM OPTION A | 6,041.60 |
| | | | FIR/FAM OPTION B | 682.00 |
| | | | FIR/EESP OPTION A | 1,113.60 |
| | | | FIR/EE/CH VISION | 22.40 |
| | | | FIR/EE VISION | 14.40 |
| | | | FIR/FAM VISION | 140.80 |
| | | | TOTAL: | 33,778.78 |
| PATROL SERVICES | GENERAL FUND | VERIZON WIRELESS | ACCT: 942070090 01/13-02/1 | 1,928.07 |
| | | AXON ENTERPRISE INC | TASERS AND EQUIPMENT | 701.65 |
| | | | TASERS AND EQUIPMENT | 1,732.00 |
| | | | TASERS AND EQUIPMENT | 4,188.00 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP/CHILD | 664.28 |
| | | | MED $1,000 DED EMP ONLY | 734.04 |
| | | | MED $1,000 DED EMP/FAM | 1,222.50 |
| | | | MED $1,000 DED EMP/SPOUSE | 888.88 |
| | | | MED $2,500 DED EMP/CHILD | 667.48 |
| | | | MED $2,500 DED EMP ONLY | 368.80 |
| | | | MED $2,500 DED EMP/FAMILY | 2,456.84 |
| | | | MED #2,500 DED EMP/SPOUSE | 446.59 |
| | | FORCE SCIENCE, LTD | TRAINING - SGT. ELY | 1,695.00 |
| | | | TRAINING - LT. ALEXNADER | 1,695.00 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/CHILD | 74.80 |
| | | | DENTAL EMP ONLY | 64.92 |
| | | | DENTAL EMP/FAMILY | 172.56 |
| | | | DENTAL EMP/SPOOUSE | 44.91 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 28,222.25 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 28.50 |
| | | PRO AUTO CARE | REPAIRS - UNIT #1817 | 912.27 |
| | | | TOTAL: | 48,909.34 |
| INVESTIGATIONS | GENERAL FUND | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP/CHILD | 332.14 |
| | | | MED $1,000 DED EMP/FAM | 748.22 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/CHILD | 18.70 |
| | | | DENTAL EMP/FAMILY | 28.76 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 4,031.75 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 3.00 |
| | | | TOTAL: | 5,162.57 |
| ANIMAL CONTROL | GENERAL FUND | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 183.51 |
| | | | MED $2,500 DED EMP/CHILD | 333.74 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/CHILD | 18.70 |
| | | | DENTAL EMP ONLY | 21.64 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 473.18 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 399.31 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 441.68 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 4.50 |
| | | | TOTAL: | 1,876.26 |
| MUNICIPAL COURT | GENERAL FUND | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP/SPOUSE | 444.44 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/SPOOUSE | 14.97 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 171.08 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 27.12 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 1.50 |
| | | | TOTAL: | 659.11 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| DISPATCH SERVICES | GENERAL FUND | SPIC & SPAN COMMERCIAL CLEANING, LLC | FINAL FEB PAYMENT 2025 | 116.74 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 183.51 |
| | | | MED $1,000 DED EMP/FAM | 611.25 |
| | | | MED $2,500 DED EMP ONLY | 368.80 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 32.46 |
| | | | DENTAL EMP/FAMILY | 28.76 |
| | | | DENTAL EMP/SPOOUSE | 14.97 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 911.83 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 244.08 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 7.50 |
| | | | TOTAL: | 2,519.90 |
| CODE COMPLIANCE | GENERAL FUND | THE NORMAN TRANSCRIPT | PUBLIC NOTICE FEES | 96.30 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $2,500 DED EMP/CHILD | 333.74 |
| | | WEBB OIL ROLLOFFS INC | ABATEMENT FEE 1024 S 1ST | 3,783.75 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/CHILD | 18.70 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 330.85 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 441.68 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 3.00 |
| | | | TOTAL: | 5,008.02 |
| PARK MAINTENANCE | GENERAL FUND | RANDALL SCOTT VAUGHN dba CHISOLM TRAIL | ENGINEERING CONSULTING | 975.00 |
| | | EXPRESS SERVICES INC | CONTRACT LABOR 2/5 EXP | 3,946.38 |
| | | | CONTRACT LABOR 2/18 EXPR | 3,898.62 |
| | | AT&T MOBILITY | ACCT: 287246200513 FEB12-M | 53.50 |
| | | SIMPLOT PARTNERS | WEED CHEMICAL | 1,328.03 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP/FAM | 611.25 |
| | | | MED $2,500 DED EMP/CHILD | 333.74 |
| | | | MED $2,500 DED EMP ONLY | 184.40 |
| | | ONIN HOLDINGS INC | CONTRACT LABOR 2/14 ONIN | 696.09 |
| | | | CONTRACT LABOR 2/21 ONIN | 678.98 |
| | | SC OUTDOOR SERVICES | SPRING SPRAY SHANNON SPRI | 2,875.00 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 21.64 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 832.90 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 582.10 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 2,492.50 |
| | | ALERT 360 | ACCT: 8174039 FEB25 STATEM | 56.34 |
| | | UNIFIRST HOLDINGS, L.P. | MISC ACCOUNT SEE BREAKDOWN | 84.02 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 6.00 |
| | | | TOTAL: | 19,656.49 |
| SPORTS COMPLEX | GENERAL FUND | EXPRESS SERVICES INC | CONTRACT LABOR 2/5 EXP | 1,191.68 |
| | | | CONTRACT LABOR 2/12 EXP | 680.96 |
| | | | CONTRACT LABOR 2/18 EXPR | 1,298.08 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 183.51 |
| | | ONIN HOLDINGS INC | CONTACT LABOR 1/31 | 872.14 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 152.38 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 465.90 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 1,246.25 |
| | | DUNCAN OVERHEAD DOOR OF CHICKASHA | ROLLUP DOOR SERVICE CALL | 350.00 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 1.50 |
| | | SOUTH CENTRAL INDUSTRIES, INC. | TOILET PAPER | 999.27 |
| | | | TOTAL: | 7,441.67 |
| GRANT(S) | GENERAL FUND | ULINE | EYEWASH STATION | 1,032.26 |
| | | | TOTAL: | 1,032.26 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| EMERGENCY MEDICAL SERV | EMERGENCY MED SERV | RENEGADE DIESEL LLC | EMS VEH MAINT | 168.62 |
| | | | EMS VEH MAINT | 98.97 |
| | | CAPTIVATE BILLING, LLC | MISSED PAYMENT | 5,948.03 |
| | | | EMS BILLING | 6,983.94 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 27,116.25 |
| | | BATES TRUCK REPAIR | EMS VEH MAINT | 5,318.95 |
| | | | EMS VEH MAINT | 1,547.31 |
| | | EXPRESS TIRE BRAKE & ALIG | EMS VEH MAINT | 676.00 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 37.50 |
| | | IAFF LOCAL 2041 (HEALTH INS) | FIR/EECH OPTION A | 1,488.00 |
| | | | FIR/EEC OPTION D | 622.40 |
| | | | FIRE EE/CHILD(REN) DENTAL | 83.20 |
| | | | FIRE EE DENTAL | 96.00 |
| | | | FIRE FAMILY DENTAL | 99.60 |
| | | | FIRE EE/SPOUSE DENTAL | 139.20 |
| | | | FIR/EE OPTION A | 1,432.00 |
| | | | FIR/FAM OPTION A | 1,510.40 |
| | | | FIR/FAM OPTION B | 682.00 |
| | | | FIRE GROUP LIFE | 22.89 |
| | | | FIRE/EE OPTION D | 212.80 |
| | | | FIR/EESP OPTION A | 3,340.80 |
| | | | FIR/EE/CH VISION | 44.80 |
| | | | FIR/EE VISION | 28.80 |
| | | | FIR/FAM VISION | 35.20 |
| | | | FIR/EESP VISION | 72.00 |
| | | | TOTAL: | 57,805.66 |
| CHICKASHA INDUSTRIAL A | CHICKASHA INDUST A | CHICKASHA CHAMBER OF COMMERCE | WOMENS PROFESSIONAL LUNCH | 20.00 |
| | | ECONOMIC DEVELOPMENT COUN | CHRISTMAS DECORATIONS | 26,574.00 |
| | | | CHRISTMAS DECORATIONS | 4,405.00 |
| | | | CHRISTMAS DECORATIONS | 4,389.00 |
| | | | CHRISTMAS DECORATIONS | 31,890.00 |
| | | | CHRISTMAS DECORATIONS | 5,000.00 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $2,500 DED EMP ONLY | 184.40 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 10.82 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 269.25 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 27.12 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 1.50 |
| | | | TOTAL: | 72,771.09 |
| EMERGENCY 911 | E-911 FUND | OPTIMUM B2B DEPT 1264 | PD FIBER SERVICE 02/05-03/ | 766.50 |
| | | PUBLIC SERVICE COMPANY OF OKLAHOMA | 951-031-060-0-1 | 5.16 |
| | | MOTOROLA SOLUTIONS INC. | INSTALL DISPATCH | 5,558.88 |
| | | AT&T | ACCT:40552115480313 2/7-3/ | 473.73 |
| | | | TOTAL: | 6,804.27 |
| UTILITY BILLING | CHICKASHA MUNICIPA | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $2,500 DED EMP/CHILD | 333.74 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/CHILD | 18.70 |
| | | | DENTAL EMP/SPOOUSE | 14.97 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 456.87 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 81.35 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 4.50 |
| | | | TOTAL: | 910.13 |
| CMA - CAPITAL PROJECTS | CHICKASHA MUNICIPA | AMERICAN HYDROVAC, LLC | ROD SEWER LINE | 1,060.00 |
| | | UTILITY TECHNOLOGY SERVICES | 3/4" ALLY METERS (50) | 21,500.00 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| | | | TOTAL: | 22,560.00 |
| PUBLIC WORKS ADMIN | CHICKASHA MUNICIPA | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP/FAM | 611.25 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/FAMILY | 28.76 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 307.90 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 516.50 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 1.50 |
| | | | TOTAL: | 1,465.91 |
| SANITATION DEPARTMENT | CHICKASHA MUNICIPA | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED #2,500 DED EMP/SPOUSE | 446.59 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/SPOOUSE | 14.97 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 138.76 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 3,711.21 |
| | | UNIFIRST HOLDINGS, L.P. | MISC ACCOUNT SEE BREAKDOWN | 15.07 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 1.50 |
| | | | TOTAL: | 4,328.10 |
| WATER PLANT | CHICKASHA MUNICIPA | FT COBB RES MAS CONS DIST | WATER CONTRACT JAN 2025 | 33,840.98 |
| | | CKENERGY ELECTRIC COOPERATIV | MISC ACCOUNTS SEE DETAIL S | 5,900.95 |
| | | OKLAHOMA ELECTRIC COOP | WATERWELL SERVICE | 334.79 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 53.97 |
| | | | TOTAL: | 40,130.69 |
| WASTEWATER PLANT | CHICKASHA MUNICIPA | PUBLIC SERVICE COMPANY OF OKLAHOMA | 959-668-963-0-0 | 41.34 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 47.32 |
| | | | TOTAL: | 88.66 |
| LINE MAINTENANCE DEPT | CHICKASHA MUNICIPA | VERIZON WIRELESS | ACCT:842043340 01/13-02/12 | 240.16 |
| | | BOBCAT OF OKLAHOMA CITY | HEATER PARTS | 207.30 |
| | | CHICKASHA INDUSTRIAL & WE | GLOVES SAFETY VESTS ETC | 155.50 |
| | | EXPRESS SERVICES INC | CONTRACT LABOR | 708.96 |
| | | MARSHALL AUTO PARTS | JANUARY PARTS & SUPPLIES | 203.96 |
| | | | JANUARY PARTS & SUPPLIES | 148.93 |
| | | | JANUARY PARTS & SUPPLIES | 161.89 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 637.83 |
| | | | MED $1,000 DED EMP/FAM | 748.22 |
| | | | MED $1,000 DED EMP/SPOUSE | 444.44 |
| | | | MED $2,500 DED EMP ONLY | 184.40 |
| | | | MED $2,500 DED EMP/FAMILY | 1,228.42 |
| | | | MED #2,500 DED EMP/SPOUSE | 446.59 |
| | | ONIN HOLDINGS INC | CONTRACT LABOR | 1,013.11 |
| | | | CONTRACT LABOR | 886.78 |
| | | J & R EQUIPMENT L.L.C. | SEWER TRUCK REPAIR | 242.46 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 54.10 |
| | | | DENTAL EMP/FAMILY | 115.04 |
| | | | DENTAL EMP/SPOOUSE | 14.97 |
| | | NORMCO PUMP & POWER, LLC | BACK UP PUMP | 15,064.89 |
| | | | BACK UP PUMP | 13,555.24 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 1,575.34 |
| | | RALPH AND SONS TIRE CENTE | TIRES | 383.82 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 5,307.25 |
| | | UNIFIRST HOLDINGS, L.P. | MISC ACCOUNT SEE BREAKDOWN | 172.87 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 15.00 |
| | | | TOTAL: | 43,917.47 |
| LAKE CHICKASHA | CHICKASHA MUNICIPA | EXPRESS SERVICES INC | CONTRACT LABOR 2/12 EXP | 4,114.82 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| | | SIMPLOT PARTNERS | AQUASPHERE PRO | 1,590.90 |
| | | CKENERGY ELECTRIC COOPERATIV | MISC ACCOUNTS SEE DETAIL S | 970.60 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 441.68 |
| | | | TOTAL: | 7,118.00 |
| BUILDING MAINTENANCE | CHICKASHA MUNICIPA | OPTIMUM | FIRE DEPARTMENT NET 2/22- | 205.35 |
| | | AT&T | ACCT: 8310012109211 02/07- | 3,554.26 |
| | | TDS TELECOM | ACCT: 405-453-7915 02/19-3 | 49.13 |
| | | SPIC & SPAN COMMERCIAL CLEANING, LLC | FINAL FEB PAYMENT 2025 | 455.58 |
| | | | FINAL FEB PAYMENT 2025 | 237.22 |
| | | | FINAL FEB PAYMENT 2025 | 86.55 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP ONLY | 183.51 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP ONLY | 10.82 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 156.37 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 3,300.67 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 441.68 |
| | | UNIFIRST HOLDINGS, L.P. | MISC ACCOUNT SEE BREAKDOWN | 10.56 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 1.50 |
| | | STORAGE 'R' US | UNIT 116 RENT 3.16-4.15 20 | 180.00 |
| | | | TOTAL: | 8,873.20 |
| WATER PLANT PROJECT 20 | CHICKASHA MUNICIPA | FREESE AND NICHOLS, INC | LS-1 FINAL DESIGN | 230,500.07 |
| | | | TOTAL: | 230,500.07 |
| AIRPORT | AIRPORT | SPIC & SPAN COMMERCIAL CLEANING, LLC | FINAL FEB PAYMENT 2025 | 59.28 |
| | | TEXAS AWOS SERVICES LLC | JAN25 AWOS SERVICES | 300.00 |
| | | | FEB25 AWOS SERVICES | 300.00 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 140.72 |
| | | SUMMIT UTILITIES | MISC ACCOUNT SEE BREAKDOWN | 589.85 |
| | | OMAG WORKERS'COMPENSATION | WORKCOMP QUART 4 2025 | 854.50 |
| | | UNIFIRST HOLDINGS, L.P. | MISC ACCOUNT SEE BREAKDOWN | 35.17 |
| | | OPTIONS COUNSELING SERVICE, INC. | EMPLOYEE ASSISTANCE PROGRA | 1.50 |
| | | | TOTAL: | 2,281.02 |
| NON-DEPARTMENTAL | AP/PAYROLL CASH FU | COLONIAL LIFE & ACCIDENT INSURANCE COM | COLONIAL ACCIDENT | 172.44 |
| | | | COLONIAL GROUP ACCIDENT | 400.23 |
| | | | COLONIAL CRITICAL ILLNESS | 238.52 |
| | | | COLONIAL DISABILITY | 497.90 |
| | | CITY OF CHICKASHA | UNION ASSESSMENT FEE | 10.20 |
| | | | GARNISHMENT FEE | 40.00 |
| | | WASHINGTON NATIONAL INS. CO | GROUP #20057 | 1,316.13 |
| | | BLUE CROSS BLUE SHIELD OF OKLAHOMA 202 | MED $1,000 DED EMP/CHILD | 427.05 |
| | | | MED $1,000 DED EMP ONLY | 1,730.70 |
| | | | MED $1,000 DED EMP/FAM | 2,345.76 |
| | | | MED $1,000 DED EMP/SPOUSE | 1,142.35 |
| | | | MED $2,500 DED EMP/CHILD | 584.08 |
| | | | MED $2,500 DED EMP ONLY | 553.20 |
| | | | MED $2,500 DED EMP/FAMILY | 1,074.85 |
| | | | MED #2,500 DED EMP/SPOUSE | 558.25 |
| | | EQUITABLE FINANCIAL LIFE INSURANCE CO | DENTAL EMP/CHILD | 132.96 |
| | | | DENTAL EMP ONLY | 149.85 |
| | | | DENTAL EMP/FAMILY | 460.08 |
| | | | DENTAL EMP/SPOOUSE | 159.60 |
| | | | EQUITABLE VISION | 473.93 |
| | | THE STANDARD INSURANCE COMPANY | VOLUNTARY LIFE | 926.23 |
| | | OKLAHOMA MUNICIPAL RETIRE | OMRF | 5,669.78 |

| DEPARTMENT | FUND | VENDOR NAME | DESCRIPTION | AMOUNT |
|---|---|---|---|---|
| | | FIREFIGHTERS SEC LOCAL 20 | FIRE INSURANCE FEE | 150.00 |
| | | | FIRE UNION DUES | 1,120.00 |
| | | FIREMENS SPECIAL FUND | FIRE SPECIAL FUND | 437.50 |
| | | FRATERNAL ORDER OF POLICE | POLICE UNION | 570.00 |
| | | IAFF LOCAL 2041 (HEALTH INS) | FIRE CANCER | 298.70 |
| | | | FIR/EECH OPTION A | 744.00 |
| | | | FIR/EEC OPTION D | 155.60 |
| | | | FIRE DISABILITY AFTER TAX | 269.43 |
| | | | FIRE EE/CHILD(REN) DENTAL | 36.40 |
| | | | FIRE EE DENTAL | 32.00 |
| | | | FIRE FAMILY DENTAL | 91.30 |
| | | | FIRE EE/SPOUSE DENTAL | 46.40 |
| | | | FIR/EE OPTION A | 429.60 |
| | | | FIR/FAM OPTION A | 1,888.00 |
| | | | FIR/FAM OPTION B | 341.00 |
| | | | FIRE GROUP LIFE | 65.61 |
| | | | FIRE HARTFORD | 292.05 |
| | | | FIRE/EE OPTION D | 53.20 |
| | | | FIR/EESP OPTION A | 1,113.60 |
| | | | FIR/EE/CH VISION | 16.80 |
| | | | FIR/EE VISION | 10.80 |
| | | | FIR/FAM VISION | 44.00 |
| | | | FIRE VOLUNTARY LIFE-AFTER | 517.11 |
| | | | FIR/EESP VISION | 24.00 |
| | | IAFF - FIREPAC | IAFF FIREPAC | 150.67 |
| | | | TOTAL: | 27,961.86 |

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

| | | |
|---|---|---|
| 11 | GENERAL FUND | 200,587.52 |
| 23 | EMERGENCY MED SERV FUND | 57,805.66 |
| 25 | CHICKASHA INDUST AUTH | 72,771.09 |
| 27 | E-911 FUND | 6,804.27 |
| 31 | CHICKASHA MUNICIPAL AUTH | 359,892.23 |
| 39 | AIRPORT | 2,281.02 |
| 99 | AP/PAYROLL CASH FUND | 27,961.86 |
| | GRAND TOTAL: | 728,103.65 |

TOTAL PAGES: 9

SELECTION CRITERIA

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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: 2/19/2025 THRU 2/28/2025
CHECK DATE: 0/00/0000 THRU 99/99/9999

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PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

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PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: NO
REPORT TITLE: COUNCIL REPORT FOR 3..03.25
SIGNATURE LINES: 0

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PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

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Payroll for the Month of January 2025

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Payroll Ending Date | | | 1/3/2025 | | | 12/31/2024 (Police Sick Buy Back) | | | 1/7/2025 (Police Clothing Allowance / Police PEHP / Vacation Buy Back | | |
| Payroll Check Date | | | 1/9/2025 | | | 1/3/2025 | | | 1/10/2025 | | |
| Department | | Gross | Employer Expense | Total | Gross | Employer Expense | Total | Gross | Employer Expense | Total | Total |
| **GENERAL** | | | | | | | | | | | |
| ADMINISTRATION | 01 | 13,240.68 | 3,542.93 | 16,783.61 | - | - | - | - | - | - | 16,783.61 |
| (MARKETING/CIVIC RELATIONS) | 01 | (2,776.22) | (651.36) | (3,427.58) | - | - | - | - | - | - | (3,427.58) |
| FIRE ADMINISTRATION | 02 | 8,551.41 | 2,840.16 | 11,391.57 | - | - | - | - | - | - | 11,391.57 |
| POLICE ADMINISTRATION | 03 | 12,548.43 | 3,710.18 | 16,258.61 | - | - | - | - | - | - | 16,258.61 |
| EMERGENCY MANAGEMENT | 04 | 2,627.40 | 440.02 | 3,067.42 | - | - | - | - | - | - | 3,067.42 |
| CEMETERY SERVICES | 06 | 5,448.76 | 1,096.42 | 6,545.18 | - | - | - | - | - | - | 6,545.18 |
| HUMAN RESOURCES | 07 | 4,801.78 | 1,161.44 | 5,963.22 | - | - | - | - | - | - | 5,963.22 |
| LIBRARY | 08 | 11,546.52 | 3,055.60 | 14,602.12 | - | - | - | - | - | - | 14,602.12 |
| STREETS | 09 | 11,464.54 | 3,360.07 | 14,824.61 | - | - | - | - | - | - | 14,824.61 |
| FLEET MAINTENANCE | 10 | 2,919.81 | 1,212.72 | 4,132.53 | - | - | - | - | - | - | 4,132.53 |
| ACCOUNTING SERVICES | 14 | 10,217.94 | 2,243.56 | 12,461.50 | - | - | - | - | - | - | 12,461.50 |
| COMM DEVEL/PLANNING SER | 16 | 6,909.00 | 1,558.47 | 8,467.47 | - | - | - | - | - | - | 8,467.47 |
| BUILDING SERVICES | 18 | 6,150.98 | 1,565.52 | 7,716.50 | - | - | - | - | - | - | 7,716.50 |
| CODE COMPLIANCE | 46 | 3,651.13 | 956.54 | 4,607.67 | - | - | - | - | - | - | 4,607.67 |
| FIRE OPERATIONS | 21 | 68,280.23 | 18,371.88 | 86,652.11 | - | - | - | - | - | - | 86,652.11 |
| PATROL SERVICES | 41 | 71,859.90 | 19,111.42 | 90,971.32 | 20,640.24 | 1,578.98 | 22,219.22 | 11,000.00 | 5,341.50 | 16,341.50 | 129,532.04 |
| INVESTIGATION SERVICES | 42 | 10,297.73 | 2,882.07 | 13,179.80 | 2,808.72 | 214.87 | 3,023.59 | 4,940.80 | 3,377.97 | 8,318.77 | 24,522.16 |
| ANIMAL CONTROL | 43 | 5,453.31 | 1,456.15 | 6,909.46 | - | - | - | - | - | - | 6,909.46 |
| MUNICIPAL COURT | 44 | 1,913.06 | 762.65 | 2,675.71 | - | - | - | - | - | - | 2,675.71 |
| DISPATCH SERVICES | 45 | 13,092.04 | 3,281.45 | 16,373.49 | - | - | - | - | - | - | 16,373.49 |
| PARK MAINTENANCE | 51 | 10,773.29 | 2,918.09 | 13,691.38 | - | - | - | - | - | - | 13,691.38 |
| SPORTS COMPLEX | 52 | 1,662.23 | 456.14 | 2,118.37 | - | - | - | - | - | - | 2,118.37 |
| subtotal | | 280,633.95 | 75,332.12 | 355,966.07 | 23,448.96 | 1,793.85 | 25,242.81 | 15,940.80 | 8,719.47 | 24,660.27 | 405,869.15 |
| **EMS** | 02 | 77,432.11 | 18,522.54 | 95,954.65 | - | - | - | - | - | - | 95,954.65 |
| **CMA** | | | | | | | | | | | |
| UTILITY BILLING | 31 | 5,299.38 | 1,234.89 | 6,534.27 | - | - | - | - | - | - | 6,534.27 |
| PUBLIC WORKS ADM | 32 | 3,405.95 | 1,178.43 | 4,584.38 | - | - | - | - | - | - | 4,584.38 |
| SANITATION | 33 | 1,507.90 | 704.59 | 2,212.49 | - | - | - | - | - | - | 2,212.49 |
| LINE MAINTENANCE | 36 | 18,939.27 | 6,939.63 | 25,878.90 | - | - | - | - | - | - | 25,878.90 |
| LAKE CHICKASHA | 37 | 260.71 | 19.94 | 280.65 | - | - | - | - | - | - | 280.65 |
| BUILDING MAINTENANCE | 38 | 1,693.68 | 470.17 | 2,163.85 | - | - | - | - | - | - | 2,163.85 |
| subtotal | | 31,106.89 | 10,547.65 | 41,654.54 | - | - | - | - | - | - | 41,654.54 |
| **AIRPORT** | 39 | 2,918.40 | 374.90 | 3,293.30 | - | - | - | - | - | - | 3,293.30 |
| **MARKETING/CIVIC RELATIONS** | 25 | 2,776.22 | 651.36 | 3,427.58 | - | - | - | - | - | - | 3,427.58 |
| **COMPENSATED ABSENCES** | | - | - | - | - | - | - | - | - | - | - |
| Total Payroll | | 394,867.57 | 105,428.57 | 500,296.14 | 23,448.96 | 1,793.85 | 25,242.81 | 15,940.80 | 8,719.47 | 24,660.27 | 550,199.22 |

| Payroll Ending Date | | 1/10/2025 (Fire Kelly Day Buy Back) | | | 12/30/2024 (Fire Retro Pay) | | | 1/17/2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Payroll Check Date | | 1/13/2025 | | | 1/15/2025 | | | 1/23/2025 | | | | |
| Department | | Gross | Employer Expense | Total | Gross | Employer Expense | Total | Gross | Employer Expense | Total | Total | Totals |
| **GENERAL** | | | | | | | | | | | | |
| ADMINISTRATION | 01 | - | - | - | - | - | - | 13,788.75 | 3,634.40 | 17,423.15 | 17,423.15 | 34,206.76 |
| (MARKETING/CIVIC RELATIONS) | 01 | - | - | - | - | - | - | (2,771.04) | (650.49) | (3,421.53) | (3,421.53) | (6,849.11) |
| FIRE ADMINISTRATION | 02 | - | - | - | - | - | - | 8,652.73 | 2,857.07 | 11,509.80 | 11,509.80 | 22,901.37 |
| POLICE ADMINISTRATION | 03 | - | - | - | - | - | - | 12,681.71 | 3,732.46 | 16,414.17 | 16,414.17 | 32,672.78 |
| EMERGENCY MANAGEMENT | 04 | - | - | - | - | - | - | 2,627.40 | 440.02 | 3,067.42 | 3,067.42 | 6,134.84 |
| CEMETERY SERVICES | 06 | - | - | - | - | - | - | 3,085.17 | 701.96 | 3,787.13 | 3,787.13 | 10,332.31 |
| HUMAN RESOURCES | 07 | - | - | - | - | - | - | 4,881.91 | 1,174.82 | 6,056.73 | 6,056.73 | 12,019.95 |
| LIBRARY | 08 | - | - | - | - | - | - | 11,891.61 | 3,113.20 | 15,004.81 | 15,004.81 | 29,606.93 |
| STREETS | 09 | - | - | - | - | - | - | 11,147.03 | 3,307.09 | 14,454.12 | 14,454.12 | 29,278.73 |
| FLEET MAINTENANCE | 10 | - | - | - | - | - | - | 3,037.74 | 1,232.40 | 4,270.14 | 4,270.14 | 8,402.67 |
| ACCOUNTING SERVICES | 14 | - | - | - | - | - | - | 9,917.07 | 2,193.34 | 12,110.41 | 12,110.41 | 24,571.91 |
| COMM DEVEL/PLANNING SER | 16 | - | - | - | - | - | - | 7,879.42 | 1,721.94 | 9,601.36 | 9,601.36 | 18,068.83 |
| BUILDING SERVICES | 18 | - | - | - | - | - | - | 6,203.39 | 1,574.27 | 7,777.66 | 7,777.66 | 15,494.16 |
| CODE COMPLIANCE | 46 | - | - | - | - | - | - | 3,552.95 | 940.15 | 4,493.10 | 4,493.10 | 9,100.77 |
| FIRE OPERATIONS | 21 | 15,855.36 | 229.90 | 16,085.26 | 36,376.96 | 4,491.45 | 40,868.41 | 75,227.18 | 26,012.88 | 101,240.06 | 158,193.73 | 244,845.84 |
| PATROL SERVICES | 41 | - | - | - | - | - | - | 58,770.81 | 17,952.66 | 76,723.47 | 76,723.47 | 206,255.51 |
| INVESTIGATION SERVICES | 42 | - | - | - | - | - | - | 7,940.28 | 2,532.16 | 10,472.44 | 10,472.44 | 34,994.60 |
| ANIMAL CONTROL | 43 | - | - | - | - | - | - | 5,019.53 | 1,383.76 | 6,403.29 | 6,403.29 | 13,312.75 |
| MUNICIPAL COURT | 44 | - | - | - | - | - | - | 2,146.07 | 801.53 | 2,947.60 | 2,947.60 | 5,623.31 |
| DISPATCH SERVICES | 45 | - | - | - | - | - | - | 11,503.23 | 3,035.31 | 14,538.54 | 14,538.54 | 30,912.03 |
| PARK MAINTENANCE | 51 | - | - | - | - | - | - | 10,782.99 | 2,919.73 | 13,702.72 | 13,702.72 | 27,394.10 |
| SPORTS COMPLEX | 52 | - | - | - | - | - | - | 1,699.84 | 462.41 | 2,162.25 | 2,162.25 | 4,280.62 |
| subtotal | | 15,855.36 | 229.90 | 16,085.26 | 36,376.96 | 4,491.45 | 40,868.41 | 269,665.77 | 81,073.07 | 350,738.84 | 407,692.51 | 813,561.66 |
| **EMS** | 02 | 14,073.60 | 204.07 | 14,277.67 | 47,610.69 | 5,424.86 | 53,035.55 | 86,953.55 | 29,420.49 | 116,374.04 | 183,687.26 | 279,641.91 |
| **CMA** | | | | | | | | | | | | |
| UTILITY BILLING | 31 | - | - | - | - | - | - | 5,213.21 | 1,220.49 | 6,433.70 | 6,433.70 | 12,967.97 |
| PUBLIC WORKS ADM | 32 | - | - | - | - | - | - | 3,405.95 | 1,178.43 | 4,584.38 | 4,584.38 | 9,168.76 |
| SANITATION | 33 | - | - | - | - | - | - | 1,201.95 | 653.54 | 1,855.49 | 1,855.49 | 4,067.98 |
| LINE MAINTENANCE | 36 | - | - | - | - | - | - | 17,634.56 | 6,721.87 | 24,356.43 | 24,356.43 | 50,235.33 |
| LAKE CHICKASHA | 37 | - | - | - | - | - | - | - | - | - | - | 280.65 |
| BUILDING MAINTENANCE | 38 | - | - | - | - | - | - | 1,717.99 | 474.22 | 2,192.21 | 2,192.21 | 4,356.06 |
| subtotal | | - | - | - | - | - | - | 29,173.66 | 10,248.55 | 39,422.21 | 39,422.21 | 81,076.75 |
| **AIRPORT** | 39 | - | - | - | - | - | - | 2,322.30 | 317.50 | 2,639.80 | 2,639.80 | 5,933.10 |
| **MARKETING/CIVIC RELATIONS** | 25 | - | - | - | - | - | - | 2,771.04 | 650.49 | 3,421.53 | 3,421.53 | 6,849.11 |
| **COMPENSATED ABSENCES** | | - | - | - | - | - | - | - | - | - | - | - |
| Total Payroll | | 29,928.96 | 433.97 | 30,362.93 | 83,987.65 | 9,916.31 | 93,903.96 | 390,886.32 | 121,710.10 | 512,596.42 | 636,863.31 | 1,187,062.53 |

Payroll for the Month of January 2025 

Payroll Ending Date 1/1/2025 (Settlement)
Payroll Check Date 1/30/2025

| Department | | Gross | Employer Expense | Total | Gross | Employer Expense | Total | Gross | Employer Expense | Total | Total | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **GENERAL** | | | | | | | | | | | | |
| ADMINISTRATION | 01 | - | - | - | - | - | - | - | - | - | - | 34,206.76 |
| (MARKETING/CIVIC RELATIONS) | 01 | - | - | - | - | - | - | - | - | - | - | (6,849.11) |
| FIRE ADMINISTRATION | 02 | - | - | - | - | - | - | - | - | - | - | 22,901.37 |
| POLICE ADMINISTRATION | 03 | - | - | - | - | - | - | - | - | - | - | 32,672.78 |
| EMERGENCY MANAGEMENT | 04 | - | - | - | - | - | - | - | - | - | - | 6,134.84 |
| CEMETERY SERVICES | 06 | - | - | - | - | - | - | - | - | - | - | 10,332.31 |
| HUMAN RESOURCES | 07 | - | - | - | - | - | - | - | - | - | - | 12,019.95 |
| LIBRARY | 08 | - | - | - | - | - | - | - | - | - | - | 29,606.93 |
| STREETS | 09 | - | - | - | - | - | - | - | - | - | - | 29,278.73 |
| FLEET MAINTENANCE | 10 | - | - | - | - | - | - | - | - | - | - | 8,402.67 |
| ACCOUNTING SERVICES | 14 | - | - | - | - | - | - | - | - | - | - | 24,571.91 |
| COMM DEVEL/PLANNING SER | 16 | - | - | - | - | - | - | - | - | - | - | 18,068.83 |
| CODE COMPLIANCE | 46 | - | - | - | - | - | - | - | - | - | - | 15,494.16 |
| BUILDING SERVICES | 18 | - | - | - | - | - | - | - | - | - | - | 9,100.77 |
| FIRE OPERATIONS | 21 | 4,878.00 | 70.73 | 4,948.73 | - | - | - | - | - | - | 4,948.73 | 249,794.57 |
| PATROL SERVICES | 41 | - | - | - | - | - | - | - | - | - | - | 206,255.51 |
| INVESTIGATION SERVICES | 42 | - | - | - | - | - | - | - | - | - | - | 34,994.60 |
| ANIMAL CONTROL | 43 | - | - | - | - | - | - | - | - | - | - | 13,312.75 |
| MUNICIPAL COURT | 44 | - | - | - | - | - | - | - | - | - | - | 5,623.31 |
| DISPATCH SERVICES | 45 | - | - | - | - | - | - | - | - | - | - | 30,912.03 |
| PARK MAINTENANCE | 51 | - | - | - | - | - | - | - | - | - | - | 27,394.10 |
| SPORTS COMPLEX | 52 | - | - | - | - | - | - | - | - | - | - | 4,280.62 |
| subtotal | | 4,878.00 | 70.73 | 4,948.73 | - | - | - | - | - | - | 4,948.73 | 818,510.39 |
| **EMS** | 02 | - | - | - | - | - | - | - | - | - | - | 279,641.91 |
| **CMA** | | | | | | | | | | | | |
| UTILITY BILLING | 31 | - | - | - | - | - | - | - | - | - | - | 12,967.97 |
| PUBLIC WORKS ADM | 32 | - | - | - | - | - | - | - | - | - | - | 9,168.76 |
| SANITATION | 33 | - | - | - | - | - | - | - | - | - | - | 4,067.98 |
| LINE MAINTENANCE | 36 | - | - | - | - | - | - | - | - | - | - | 50,235.33 |
| LAKE CHICKASHA | 37 | - | - | - | - | - | - | - | - | - | - | 280.65 |
| BUILDING MAINTENANCE | 38 | - | - | - | - | - | - | - | - | - | - | 4,356.06 |
| subtotal | | - | - | - | - | - | - | - | - | - | - | 81,076.75 |
| **AIRPORT** | 39 | - | - | - | - | - | - | - | - | - | - | 5,933.10 |
| **MARKETING/CIVIC RELATIONS** | 25 | - | - | - | - | - | - | - | - | - | - | 6,849.11 |
| **COMPENSATED ABSENCES** | | - | - | - | - | - | - | - | - | - | - | - |
| Total Payroll | | 4,878.00 | 70.73 | 4,948.73 | - | - | - | - | - | - | 4,948.73 | 1,192,011.26 |

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** Police Department **Agenda Item No. 4.c.**

**AGENDA ITEM: Approve Freeway Prayer Walk request from the Resurrection House / LSI to be held March 9, 2025, at 9:00 a.m.**

**I. BACKGROUND/DESCRIPTION:**

Resurrection House / LSI is requesting police assistance as they conduct a Prayer Walk" on Saturday, March 8th at 0900. The walking route will begin at the courthouse, north to Pennsylvania, west to 5th Street, south from 5th Street to W. Kansas Avenue, Kansas Avenue to S. First Street, north to Pennsylvania, back to the parking lot and walking to the front steps of Court House for the ending prayer. They are NOT requesting any street closures, but police presence to assist them in crossing both Highway 62 (Choctaw) and 4th Street (Highway 81). A request letter and walking map is attached.

They will be required to execute an Indemnification Agreement and provide a Certificate of Liability Insurance prior to the event.

**II. RECOMMENDED ACTION:**

Approve the Walk and Police presence

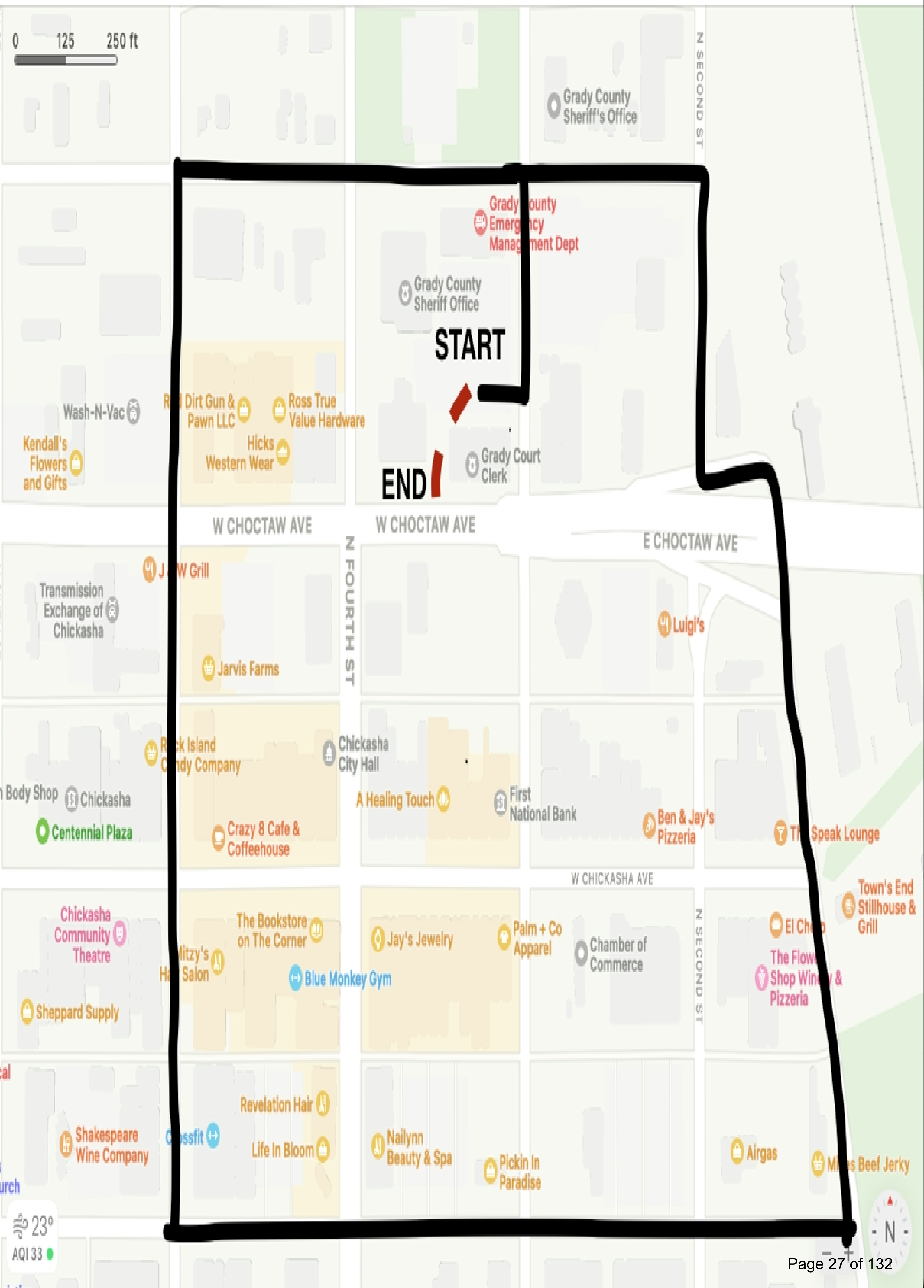
**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| | | | |
|---|---|---|---|
| **Dept. Director:**<br>**Goebel Music**<br>**Chief of Police** | Fund | Account | Amount |
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:**<br>03.03.2025 | (From) | | |

## V. ATTACHMENTS:

1. Freeway Prayer Walk Map
2. Bible Baptist Letterhead-PDF


0
125
250 ft
START
END
Grady County Sheriff's Office
N SECOND ST
Grady County Sheriff Office
Grady Court Clerk
Wash-N-Vac
Ross True Value Hardware
Hicks Western Wear
W CHOCTAW AVE
W CHOCTAW AVE
E CHOCTAW AVE
N FOURTH ST
Transmission Exchange of Chickasha
Jarvis Farms
Luigi's
Chickasha City Hall
A Healing Touch
First National Bank
Ben & Jay's Pizzeria
Centennial Plaza
Crazy 8 Cafe & Coffeehouse
W CHICKASHA AVE
Chickasha Community Theatre
The Bookstore on The Corner
Jay's Jewelry
Chamber of Commerce
Blue Monkey Gym
Sheppard Supply
Revelation Hair
Shakespeare Wine Company
Life In Bloom
Nailynn Beauty & Spa
Pickin In Paradise
Airgas
23°
AQI 33
N

BIBLE
BAPTIST CHURCH
CHICKASHA • OKLAHOMA

TO: Chickasha City Council

RE: Freeway Walk

Bible Baptist Church wants to conduct a Prayer Walk for Freeway Ministries.

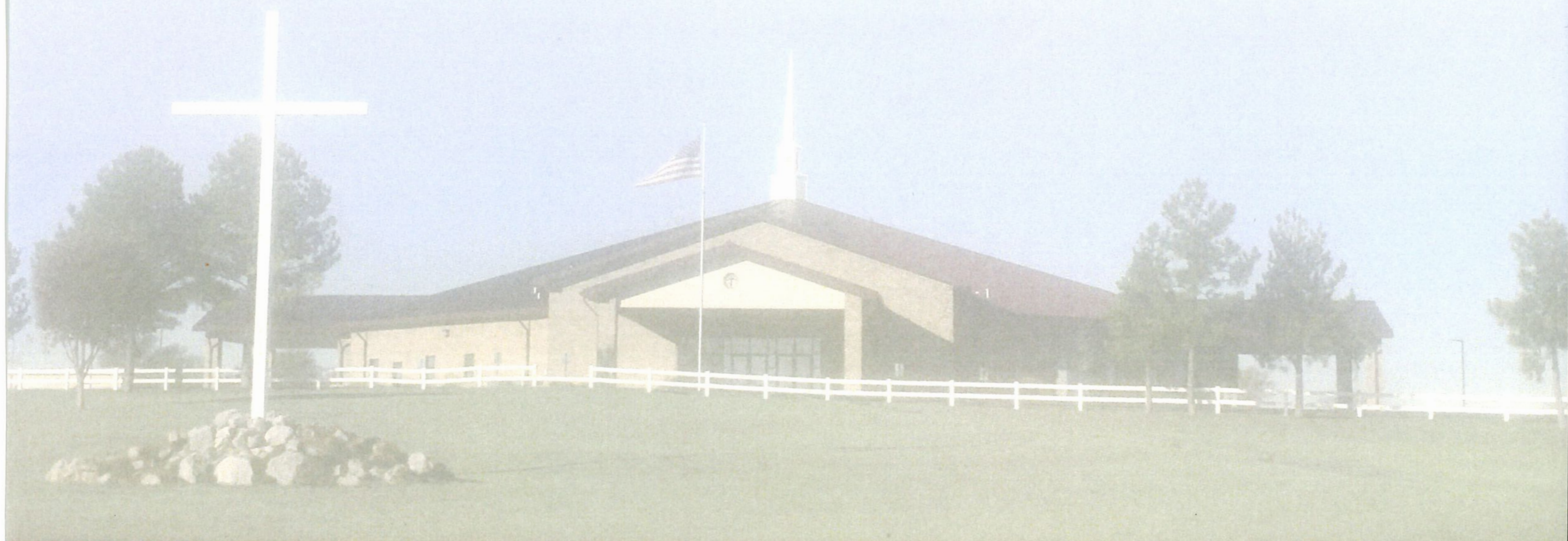
We want to do this on Saturday, March 8th, 2025, beginning at 9 am.

Our walking route will begin in the parking lot of the Courthouse, heading north to Pennsylvania, then proceeding to 5th Street. From there, we will go south on 5th Street to W. Kansas Avenue, continue on Kansas Avenue until S. First Street, then head north back to Pennsylvania, returning to the parking lot and walking to the front steps of the Courthouse for the closing prayer.

We are not asking for any street closures but do request a police presence to help us safely cross Choctaw and 4th Street. The walk should last no longer than 1.5 hours and involve up to 150 people walking.

A map of the route is attached.

Zack Bowles
Deacon
Bible Baptist Church
405-320-4071



Stephen Volante, Pastor
226 S. 29th Street
P.O. Box 762
Chickasha, OK 73023

Bible Baptist Church of Chickasha, OK
Bible Baptist Church Channel 2

Office: 405.224.1569
Fax: 405.224.2583
BBCchickashaOK@gmail.com
www.BBCchickasha.com

CHICKASHA

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** Police Department **Agenda Item No. 4.d.**

**AGENDA ITEM: Approve the Offender Watch subscription contract with Watch Systems, LLC.**

**I. BACKGROUND/DESCRIPTION:**

On 12.16.24, Council approved the acceptance of the JAG-LLE-2024-CHICKASHA CI-00030 grant award to the Police Department. This is a 100% reimbursement grant. The application was made and included the purchase of a sex offender tracking tool with an Offender Watch software subscription through Watch Systems, LLC. The program allows officers to conduct address verification in the field. The grant award of $8,790.66 included $4,500.00 for a one-year subscription to Offender Watch. The subscription contract is attached and needs to be approved, authorizing the Mayor to execute the same.

**II. RECOMMENDED ACTION:**

Approve the subscription contract with Watch Systems, LLC for sex offender related software and authorize the Mayor to execute the same.

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

<table>
<tr><td rowspan="3">Dept. Director:<br>Goebel Music<br>Chief of Police</td><td>Fund</td><td>Account</td><td>Amount</td></tr>
<tr><td colspan="2">(To)</td><td></td></tr>
<tr><td>FUND</td><td>ACCOUNT</td><td>AMOUNT</td></tr>
<tr><td>Meeting Date:<br>03.03.2025</td><td colspan="2">(From)</td><td></td></tr>
</table>

**V. ATTACHMENTS:**

1. JAG Staff and Board Review
2. Watch Systems LLC Master License Agreement T&C 02112025

JAG-LLE-2024-CHICKASHA CI-00030

**Staff and Board Review**

**Applicant Name:** Chickasha Police Department

**County:** Grady County

**Requested Amount:** $8,790.66

**Award Amount** $8,790.66

**Equipment**
15 OKDHS compliant IFAKs & 15 Gen 7 CAT Tourniquets to provide life-saving equipment against penetrating wounds & traumatic injuries. IFAKs are easily carried in the field with tourniquets carried on the officers' persons. The award & purchase allows us to outfit all newly hired, full-time officers and those in the hiring process while providing immediate replacement of any used, contaminated equipment. The hearing & eye protection will be used to protect employees hearing & vision while training. Hearing protection is by Radians, a low-profile earmuff rated at 21 db. Saber eye protection meets the MIL-PREF-32432(GL) ballistic standards & ANSI Z87.1+ safety standards. The eyewash station will be kept at our range in case of a visual emergency from a foreign object(s). OffenderWatch software allows for proper tracking of Registered Sex Offenders as well as mobile applications and updates with access to other offenders near our jurisdiction.

| | | | | Staff Recommendations | | | |
|---|---|---|---|---|---|---|---|
| **Equipment** | **Quantity** | **Unit Price** | **Federal Funds Requested** | Fund | Adjust | Deny | **Staff Recommended Funding** |
| IFAKs OKDHS 85-0874 | 15 | $119.98 | $1,799.70 | ✔ | | | $1,799.70 |
| Shipping | 1 | $16.00 | $16.00 | ✔ | | | $16.00 |
| G7 CAT Tourniquets withholders | 15 | $57.38 | $860.70 | ✔ | | | $860.70 |
| Shipping | 1 | $12.00 | $12.00 | ✔ | | | $12.00 |
| Radians NRR21db Hearing Protection | 10 | $17.00 | $170.00 | ✔ | | | $170.00 |
| Saber Advanced | 10 | $40.00 | $400.00 | ✔ | | | $400.00 |

JAG-LLE-2024-CHICKASHA CI-00030

**Staff and Board Review**

| | | | | | |
|---|---|---|---|---|---|
| Hearing Protection | | | | | |
| Portable Eyewash Station H-6224 | 1 | $345.00 | $345.00 | ✔ | $345.00 |
| Eyewash Waste Cart | 1 | $385.00 | $385.00 | ✔ | $385.00 |
| Eyewash Station Bacteria Preservative | 2 | $17.00 | $34.00 | ✔ | $34.00 |
| Shipping | 1 | $268.26 | $268.26 | ✔ | $268.26 |
| OfenderWatch software | 1 | $4,500.00 | $4,500.00 | ✔ | $4,500.00 |
| | | **TOTAL** | **$8,790.66** | | **$8,790.66** |

**Staff Comments**

**WATCH SYSTEMS, L.L.C. MASTER LICENSE AGREEMENT**
**GENERAL TERMS AND CONDITIONS**

This Agreement of General Terms and Conditions (the "**Agreement**") is made and entered into as of the 11th day of February, 2025, by and between **Watch Systems, L.L.C.**, a Louisiana limited liability company (the "**Company**") and ______________________________________________, a ____________________ (the "**Customer**"), who hereby agree as follows:

As an express condition to using the Company's Application(s) as defined on Exhibit A hereto or as set forth in each Scope of Services addendum hereto (each an "**Application**") and to receiving the associated services, Customer agrees to review and accept each of the terms and conditions of this Agreement. BY SIGNING THIS AGREEMENT, OR BY REGISTERING TO USE THE APPLICATION(S) OR BY USING THE APPLICATION(S), YOU ACCEPT AND AGREE TO EACH OF THE TERMS AND CONDITIONS SET FORTH BELOW.

1. **License.** Subject to the terms and conditions of this Agreement and the additional terms and conditions (i) set forth on Exhibit A and/or (ii) set forth on a Scope of Services addendum to this Agreement, and in consideration of payment by Customer of the applicable fees provided under **Section 4**, the Company grants Customer a limited, non-exclusive, non-transferable, non-assignable license to access and use only for its own internal purposes the Application(s) set forth on Exhibit A and each Scope of Services addendum hereto. In no event may Customer grant any license to, sublicense or permit any third party to use the Application(s). The terms of this Agreement will govern any updates made by the Company and its agents to the Application(s). Customer shall be responsible for furnishing any equipment, hardware, software (other than the Application(s) software) and connectivity necessary to install and use the Application(s). This Agreement shall apply to all products and services relating to the license provided by Company to Customer during the term of this Agreement including products that are owned by Company or developed by Company and licensed to Customer and third party software that is sublicensed to Customer by Company. Company will maintain the Application(s) and will provide Customer support and assistance for the Application(s) as described in the attached Exhibit A and each Scope of Services addendum hereto.

Customer's sole means of utilizing the Application(s) shall be through internet access to Company's server, utilizing the access codes and passwords made available by Company to access and use the Application(s). Customer shall be responsible for input of data. Customer shall strictly limit access to the Application(s) to its employees, specifically maintaining control over the dissemination and use of the access codes and passwords made available by Company to Customer so that only current employees and only employees authorized by Customer and permitted by applicable law are provided with or aware of such access codes and passwords or are allowed access to the Application(s). The Application(s) may permit the Customer to authorize others to view the data of Customer. Customer agrees that it will not allow or authorize any person or entity (including another subscriber to the Application(s)) to access the Customer's data and information except as authorized by applicable law and by the terms of this Agreement.

The license to access and use the Application(s) pertains only to proper and intended uses of the Application(s), and Customer warrants that it will not use the Application(s) improperly, maliciously, or in ways which are not intended. Customer shall use the Application(s) solely for the Customer's own internal purposes and Customer shall only allow its designated employees as set forth in this Agreement to access the Application(s) utilizing the access codes and passwords provided by Company.

2. **Restrictions.** Except as otherwise permitted by this Agreement, Customer may not and shall not permit others with access through Customer to (a) use, copy, duplicate, reproduce, download, rent, sell, lease, publish, upload, post, transmit, commercialize, distribute, modify or display or transfer the Application(s) or any content provided thereon;(b) reverse engineer, reverse assemble, reverse compile, disassemble, decompile, or translate the Application(s), or otherwise attempt to derive the source code of the Application(s), or modify alter, amend, modify or create derivative works of the Application(s) or any updates thereof, or authorize any third party to do any of the foregoing; (c) develop, sell or distribute applications that are capable of launching, being launched from, or are otherwise integrated with the Application(s); or (d) rent, lease, loan, resell for profit, distribute, sublicense or use in a time-sharing arrangement the Application(s), or any part thereof. Any attempt to do any of the foregoing is a violation of the rights of the Company and Customer may be subject to prosecution and damages. Usage of the Application(s) is subject to the Company's terms of use and privacy policy, as amended from time to time, current copies of which are available upon request from the Company, and the terms and conditions of which are hereby incorporated by reference. Customer agrees to keep intact all copyright and proprietary notices attached to the Application(s) and modification thereof without the Company's prior written consent shall constitute a breach of this Agreement and the Company's copyright and other

proprietary rights. Customer shall not disclose any passwords or other security measures issued to Customer to any third party who is not authorized by this Agreement to access the Application(s).

3. **Ownership.** The Application(s) and all associated reference materials and manuals and any copies, modifications, alterations or derivative works thereof, and any title to any existing or future patents, copyrights, trade secrets, and other proprietary rights embodied therein are the property of the Company and are protected by copyright, trade secret and other intellectual property laws. The Applications are licensed, not sold, to Customer for use only under the terms of this Agreement and under no circumstances shall Customer be deemed to own or control the Application(s). The Company reserves all rights not expressly granted to Customer hereunder. The rights granted hereunder do not include the right to develop derivative or related works of and/or to the Application(s). Without limiting the foregoing sentence, to the extent that Customer develops any work of authorship or invention derived from or relating to the Application(s) in the course of performance/use under this Agreement ("**Work Application**"), Customer hereby unconditionally and irrevocably assigns to Company such Work Application and any rights with respect thereto. To the extent that any rights in any Work Application are not assignable to Company hereunder: (a) Customer grants Company a world-wide, permanent, irrevocable, royalty-free, unlimited, fully paid up license to such Work Application; (b) Customer agrees not to assert, file or otherwise raise any claim or action against Company for the infringement of any rights of Customer in such Work Application; and (c) Customer shall treat such Work Application as proprietary information of Company and not disclose or grant any rights to such Work Application to any third party.

4. **Fees.** In consideration for the license granted and services provided pursuant to **Section 1**, the Company will charge the fees set forth in the applicable quotation (the "**Quote**") provided by the Company to the Customer or as set forth on Exhibit A and each Scope of Services addendum hereto (the "**Fees**") with respect to the specific Application(s). All invoices shall be paid in full within thirty (30) days from the date of such invoice. The Customer agrees and acknowledges that in the event that an invoice is not fully paid within forty-five (45) days, Company may deactivate the Customer's account without notice to the Customer. **The Customer understands and expressly agrees that any and all Fees paid to Company hereunder are nonrefundable.**

5. **Term; Termination.** The initial term of this Agreement with respect to each Application shall be as set forth on the respective Exhibit A and each Scope of Services addendum hereto addressing such Application and shall thereafter automatically renew for successive one (1) year periods (each, a "**Term**") at the then current rates, except as otherwise set forth on Exhibit A or and each Scope of Services addendum hereto, and unless earlier terminated in accordance with this Agreement. In addition, the Company may terminate this Agreement immediately upon (i) a breach by Customer of this Agreement or of any operating procedure or policy or rules of conduct established by the Company, or (ii) Customer's failure to pay Fees and miscellaneous charges when due in accordance with **Section 4**. In the event of termination of this Agreement for any reason, Customer agrees to (i) promptly pay or cause to be paid all outstanding Fees, charges and expenses due to the Company, (ii) cease all use of the Application(s), and (iii) destroy all copies of the Application(s). Provided that Customer is not in default of its obligations hereunder at the time of termination, upon termination of this Agreement, Customer shall have sixty (60) days from the date of termination to download its Customer Information (as defined in Section 7). Customer understands and acknowledges that Company will make such information available to Customer in whatever manner Company determines appropriate. Customer understands and acknowledges that Company has no obligation to retain the Customer Information beyond sixty (60) days after the Company deactivates the Customer's account.

6. **Customer Name and Passwords.** Customer will be assigned a unique username and password to appropriately access the Application(s). Customer agrees not to disclose the username or password assigned to it and will implement, maintain and enforce data systems, environmental and physical security standards and procedures to ensure the security and confidentiality of any such username and password. Customer is liable for all data received by the Company entered through and under Customer's username and/or password. Customer will immediately notify the Company of any loss, theft or unauthorized use of username and/or password.

7. **Customer Information.** Customer represents, warrants and agrees that all of the information provided in the Application(s) is true and correct and Customer agrees to promptly update any information provided in the Application(s) if such information subsequently changes. Customer understands that the Company may save and retain information input by Customer into the Application(s) ("**Customer Information**") for Customer's future access and Customer Information will be used and maintained by the Company per the terms of its privacy policy. Customer Information shall at all times remain the property of Customer subject to a license in favor of Company to incorporate such data in the databases maintained by the Company and used in association with the Company's applications and

products. The Company expressly disclaims any warranties as to the accuracy of any data saved and retained by the Company. Customer understands that it is solely responsible for providing accurate and complete information and that it will be liable to the Company if it knowingly or negligently provides false information. In addition, Customer represents, warrants and agrees that it will not (i) falsify or misrepresent any information uploaded to the Application(s), (ii) post, publish, transmit, distribute or upload any information through the Application(s) that contains a virus, or any other harmful software code or programming routine, or (iii) post, publish, transmit, distribute, or upload any information through the Application(s) that is unlawful, fraudulent or otherwise inappropriate, including without limitation any information, communication, or transmission that constitutes or supports the commission of any illegal activity or any violation of local, state, federal or foreign law.

8. **Confidentiality**. It is expressly understood and agreed that the Application(s), including but without limitation its source code, formats and information, constitutes a valuable proprietary product and trade secret of Company embodying substantial creative efforts and confidential information, ideas, and expressions. Customer agrees to take all reasonable steps to protect the confidentiality of the Application(s) and other information designated by Company as confidential including the terms of this Agreement. In addition, pursuant to this Agreement and/or the use of the Application(s), a party may disclose to the other party software, technical processes, trade secrets, functional and technical specifications, designs, drawings, translations, analysis, research, processes, computer programs, beta versions, algorithms, methods, ideas, "know how," and other technical information, materials, plans, projects ("**Confidential Information**"); provided, however, that Confidential Information does not include any information which the recipient can demonstrate was (a) publicly known through no fault or breach of this Agreement by the recipient; (b) already known to the recipient (by means not in violation of this Agreement) prior to disclosure to the recipient by the disclosing party; (c) lawfully disclosed by a third party; (d) independently developed without reference to the Confidential Information; or (e) disclosed pursuant to legal requirement or order. Each party will protect all Confidential Information of the other party with the same degree of care as it uses to avoid unauthorized use, disclosure, publication or dissemination of its own confidential information but in no event less than a reasonable degree of care.

9. **DISCLAIMERS**. THE COMPANY HAS TAKEN DUE CARE IN THE DEVELOPMENT AND MAINTENANCE OF THE APPLICATION(S) BASED UPON ITS UNDERSTANDING OF THE REQUIREMENTS OF THE APPLICABLE LAWS, RULES AND/OR REGULATIONS. THE COMPANY WILL ENDEAVOR TO UPDATE THE APPLICATION(S) AND SERVICES TO ADDRESS ANY MODIFICATIONS TO SUCH REQUIREMENTS AND TO MAKE IMPROVEMENTS OR CORRECT IDENTIFIED ERRORS. THE INFORMATION OBTAINED FROM THE APPLICATION(S) AND/OR SERVICES IS NOT INTENDED TO, NOR SHOULD IT, SUPERSEDE OR SUPPLANT THE ADVICE AND INTERPRETATIONS OF CUSTOMER'S ADVISORS. CUSTOMER ACKNOWLEDGES AND AGREES THAT THE COMPANY HAS NO RESPONSIBILITY FOR CUSTOMER'S USE OF THE APPLICATION(S) OR SERVICES. CUSTOMER ACKNOWLEDGES AND AGREES THAT THE COMPANY IS NOT RESPONSIBLE FOR ANY DAMAGES OR LOSSES RELATED TO ANY SYSTEM ERRORS OR DEFECTS OR INTERRUPTIONS AFFECTING THE APPLICATION(S) AND SERVICES. CUSTOMER UNDERSTANDS THAT THE APPLICATION(S) AND SERVICES MAY BE UNAVAILABLE UNEXPECTEDLY AS A RESULT OF CIRCUMSTANCES BEYOND THE COMPANY'S CONTROL. CUSTOMER ACKNOWLEDGES AND AGREES THAT THE COMPANY RETAINS THE RIGHT TO MODIFY OR ALTER THE APPLICATION(S) AND SERVICES AT ANY TIME WITHOUT NOTICE TO CUSTOMER.

Company shall provide for back-up protection of the data and information entered by Customer as set forth in Exhibit A and/or the relevant Scope of Services addendum to this Agreement. This back-up procedure is the limit of Company's responsibility for ensuring the availability of the data and information entered by Customer and protecting against failures and loss of data and shall be held blameless and free from responsibility concerning any data or information loss that may occur under the back-up procedure set forth in Exhibit A and/or the relevant Scope of Services addendum to this Agreement. Company's sole responsibility for assuring that the data and information entered by Customer is protected from loss, damage, or error shall be limited to the back-up procedure set forth in Exhibit A and/or the relevant Scope of Services addendum to this Agreement.

Company shall provide Customer with reasonable access to the Application(s). Access limitations due to third parties, including but not limited to Customer's internet provider, are not the responsibility of Company. Company does not guarantee or warrant that Customer shall have instant or unlimited access to the Application(s). Company's sole responsibility for assuring access to the Application(s) through the Internet shall be limited to maintaining the technical capacity of Company's internet connection as set forth in Exhibit A and/or the relevant Scope of Services addendum to this Agreement.

10. **WARRANTY**. THE APPLICATION(S) AND SERVICES ARE PROVIDED TO CUSTOMER "AS IS, WHERE IS", WITH ALL FAULTS AND WITHOUT WARRANTY OF ANY KIND. EXCEPT AS EXPRESSLY PROVIDED UNDER THIS AGREEMENT. THE COMPANY AND ITS AFFILIATES, OFFICERS, DIRECTORS, MANAGERS, MEMBERS, EMPLOYEES AND AGENTS: (A) DO NOT WARRANT THE ACCURACY, COMPLETENESS, COMPREHENSIVENESS OR CURRENCY OF THE APPLICATION(S) DATA OR SERVICES, THE CONTENT PROVIDED THEREON OR THE FORMS, REPORTS OR RESPONSES GENERATED FROM THE APPLICATION(S); AND (B) EXPRESSLY DISCLAIM ALL WARRANTIES AND CONDITIONS, EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION THE IMPLIED WARRANTIES OR CONDITIONS OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. CUSTOMER IS INSTRUCTED TO USE THE COMPANY'S APPLICATION(S) AND SERVICES AT THEIR OWN RISK. THE COMPANY MAKES NO WARRANTY OR GUARANTEE THAT THE APPLICATION(S) OR SERVICES WILL BE UNINTERRUPTED, AVAILABLE AT ANY TIME OR FROM A PARTICULAR LOCATION, SECURE OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED OR THAT THE APPLICATION(S) IS/ARE FREE OF VIRUSES OR OTHER POTENTIALLY HARMFUL COMPONENTS. NOTWITHSTANDING THE FOREGOING, THE COMPANY AGREES THAT IT WILL USE ITS COMMERCIALLY REASONABLE BEST EFFORTS TO MAINTAIN THE SECURITY, COMPLETENESS, COMPREHENSIVENESS AND CURRENCY OF THE APPLICATION(S) FROM VIRUSES OR OTHER POTENTIALLY HARMFUL COMPONENTS. INFORMATION AND DATA ACCESSIBLE THROUGH THE APPLICATION(S) HAVE BEEN ENTERED BY EITHER CUSTOMER OR BY THIRD PARTY USERS OF THE APPLICATION(S) OR OBTAINED FROM THIRD PARTY SOURCES, AND ANY RELIANCE BY CUSTOMER ON SUCH INFORMATION AND DATA IS THE SOLE AND EXCLUSIVE ASSUMPTION OF RISK BY CUSTOMER. Company does <u>not</u> represent that information and data provided by third parties are accurate or free from errors, and Company shall be held blameless for any errors in the data and information accessible through the Application(s).

11. **Limitation of Liability; Indemnification; Remedies**. Neither the Company nor its affiliates, officers, directors, members, managers, employees or agents shall be liable under any claim, demand or action arising out of or relating to the Company services or Customer's reliance upon the information provided by the Application(s). Further, Company shall not have any responsibility for defects caused by Customer's failure to comply in any respect with the relevant instructions for the Application(s), for defects caused by Customer's inaccurate or improper inputting of data, for defects caused by unqualified users, for defects caused by unauthorized alterations of the Application(s), for defects which are attributable to the Internet, for any defect caused by force majeure, or for any other defect which is not attributable to Company. Customer's sole remedy in the event Company breaches its warranty with respect to services will be to have Company reperform the defective services. In order to implement this waiver, Customer agrees to indemnify, defend and hold the Company, its affiliates, officers, directors, employees and agents harmless to the fullest extent allowed by Oklahoma law from any threatened or pending claims, lawsuits, proceedings, costs, attorneys' fees, damages or other losses arising out of or in any way relating to the Company's services, Customer's use of the Application(s) or the content provided thereon or thereby. The foregoing sentence shall not apply to the extent (for that portion) such claims arise out of Company's gross negligence or intentional misconduct. In no event will the Company, its affiliates, officers, directors, employees or agents have any liability for direct, special, incidental, consequential or punitive damages, including without limitation damages due to lost profits or business interruption, or other damages, even if they have been advised of the possibility of such loss or damages and whether or not such loss or damages is/are foreseeable and notwithstanding the failure of essential purpose of any limited remedy. Without limiting any of the foregoing terms, the Company's liability in connection with this Agreement shall not exceed an amount equal to the Fees paid by Customer in the preceding twelve (12) months.

12 **Independent Contractor**. The relationship between Customer and Company is that of an independent contractor. No agency, partnership, joint venture or franchise relationship is intended or created by the terms and conditions of this Agreement.

13. **Supervision; Right to Audit**. The Company reserves, without assuming any obligation therefor, the right to supervise any and all material, content and information on the Application(s) and audit Customer's use of the Application(s) to determine compliance with the terms and conditions of this Agreement and all current and future operating procedures and policies and rules of conduct established by Company.

14. **General Terms.**

14.1 **Counterparts**. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which counterparts taken together shall constitute one and the same instrument. The parties hereto agree that this Agreement and any related documents may be executed by facsimile or digital signature, which will have the same effect as an original signature.

14.2 **Amendments and Waivers**. Except as otherwise provided under Section 4, any provision of this Agreement may be amended or waived if, and only if, such amendment or waiver is in writing and is signed, in the case of the amendment, by each party to this Agreement or, in the case of a waiver, by the party against whom the waiver is to be effective. No failure or delay in exercising any rights or privilege hereunder shall operate as a waiver thereof. No waiver of any right or privilege in respect to any occurrence or event on one occasion shall be deemed a waiver of such right or privilege in respect of such occurrence or event on any other occasion.

14.3 **Severability**. If any term or provision of this Agreement or the application thereof to any person or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law. Further, if any provision of this Agreement becomes inconsistent with any present or future law or regulation of any entity having regulatory jurisdiction over it, that provision shall be superseded or amended to conform to such law and regulation, but the remainder of this Agreement shall remain in full force and effect.

14.4 **Successors and Assigns; Assignability**. This Agreement is binding upon the successors and assigns of the parties hereto. Notwithstanding anything to the contrary contained herein, this Agreement is not assignable sub-licensable or transferrable, except upon the prior written consent of Company. Assigning, transferring or sublicensing this Agreement shall not relieve Customer of its obligations hereunder.

14.5 **Construction; Conflict**. Headings in this Agreement are inserted solely for convenience of reference and will neither constitute a part of this Agreement nor affect its meaning, construction or intent. Whenever used in this Agreement, unless the context indicates otherwise, the singular will include the plural, the plural will include the singular, and the male gender will include the female gender. The words "include," "includes" and "including" shall be deemed to be followed by the words "without limitation," unless otherwise specified. In the event of a conflict between the terms of this Agreement and Exhibit A or any Scope of Services addendum to this Agreement, the terms of Exhibit A or the applicable Scope of Services shall take precedence over a conflicting term of this Agreement with respect to the Application being addressed thereby.

14.6 **Notices**. Whenever any notice may be or is required to be given hereunder, such notice shall be in writing and sent by United States first class mail, postage prepaid; or by overnight delivery service, where receipt is given, and addressed to such party at its last address appearing in the records of the party who is providing the notice; or by e-mailing such person at his, her or its last known e-mail address with a confirmation copy delivered in accordance with this provision.

14.7 **Governing Law**. This Agreement shall be construed and governed by the laws of the State of Oklahoma, without regard to principles of conflicts of law. The parties agree, and despite any choice of law statute/rule, or other jurisdictional law, that they affirmatively waive any objection to venue of any action brought pursuant to this Agreement and/or services shall be only in the County of Grady, or the United States District Court, Western District of Oklahoma.

14.8 **Entire Agreement**. This Agreement contains the entire Agreement between the Company and Customer related to the subject matter hereof and supersede all prior agreements, proposals or representations, whether written or oral, between the parties relating to the subject matter of this Agreement. All exhibits hereto and Scope of Services addendums to this Agreement are intended to be and hereby are specifically made a part of this Agreement.

14.9 **Third-Party Beneficiaries.** No provision of this Agreement shall confer upon any person other than the parties hereto any rights or remedies hereunder.

14.10 **Force Majeure.** Company shall not be in default or otherwise liable for any delay in or failure of its performance under this Agreement if such delay or failure arises by reason of Force Majeure. **"Force Majeure"** shall mean, for the purposes of this Section, delays, loss, damages or other consequences of acts, omissions or events beyond a party's reasonable control including, but not limited to, Acts of God, strikes, lockouts or other industrial disturbances, wars, insurrections, riots, epidemics, natural disasters including hurricanes, adverse weather conditions, and shortages of labor; however lack of funds shall not be deemed to be a reason beyond a party's control. The parties acknowledge and agree that all monetary portions of the Agreement are subject to the appropriation of adequate and sufficient funds by the Chickasha City Council in any fiscal year. If the City is unable to or fails to appropriate sufficient funds by June 30, the sixty (60) day notification requirement set forth in the Contract Terms is waived and this Agreement shall automatically terminate without penalty.

14.11 **Survival of Provisions.** All obligations of the parties which expressly or by their nature survive termination or expiration of this Agreement shall continue in full force and effect subsequent to and notwithstanding such expiration or termination and until they are satisfied or they expire by their nature or as provided in this Agreement.

| **WATCH SYSTEMS, L.L.C.** | ______________________ |
|---|---|
| By: ______________________ | By: ______________________ |
| Name: ______________________ | Name: ______________________ |
| Title: ______________________ | Title: ______________________ |

## Exhibit A

Subject to the terms and conditions set forth in the Agreement, including, without limitation, those additional terms and conditions set forth in this Exhibit A, the Company grants Customer a license, as set forth herein, to use the following application(s) (the "**Application(s)**"):

The OffenderWatch Application – The Company grants Customer a limited, non-exclusive, non-transferable, non-assignable license to use only for its own internal purposes the OffenderWatch Application, subject to the additional terms set forth herein: as subject to Oklahoma Open Records.

**The parties acknowledge and agree that all monetary portions of the Agreement are subject to the appropriation of adequate and sufficient funds by the Chickasha City Council in any fiscal year. If the City is unable to or fails to appropriate sufficient funds by June 30, the sixty (60) day notification requirement set forth in the Contract Terms is waived and this Agreement shall automatically terminate without penalty.**

PD.41276155.1

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** Community Development **Agenda Item No. 4.e.**

**AGENDA ITEM: Appointment of Marissa Moore to the Planning Commission to Replace James Schoppa with a Term ending on February 2026.**

**I. BACKGROUND/DESCRIPTION:**

James is moving back to Texas and we need a replacement member

**II. RECOMMENDED ACTION:**

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| | | | |
|---|---|---|---|
| **Dept. Director:**<br>NAME, TITLE | Fund | Account | Amount |
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:**<br>March 3, 2025 | (From) | | |

**V. ATTACHMENTS:**

1. Chickasha Board Application_Marissa Moore 2025
2. Marissa Moore_Resume 2025

# 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: Marissa Ashley Moore (legal); preferred: Marissa Moore

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

## Personal Information

Home Address: 2205 S 12th Street, Chickasha, OK 73018
Mailing Address: 2205 S 12th Street, Chickasha, OK 73018
Telephone: (405) 694-0699 Fax: N/A
E-Mail: mmoore@usao.edu
Chickasha Resident for 27 years County: Grady
Drivers License No.: T083168412

## Occupational Information

Business Name: University of Science & Arts of Oklahoma (USAO)
Occupation: Associate Director of Alumni & Development + Adjunct Instructor
Address: 1727 W Alabama Ave, Chickasha, OK 73018
Telephone: (405) 574-1290 Fax: N/A
E-Mail: mmoore@usao.edu

Which Council Ward do you live in? 2 (I think?)

Prior work experience: *(please include dates)*
USAO: 2018 - present; Chickasha Public Schools: 2017 - 2018

Educational Achievement:

High School Graduate? ☐ Yes ☐ No Year Graduated/Left School? 2013
Business College, Correspondence School, Adult Education, Other?
Name of College/University: Oklahoma State University (2017); University of Oklahoma (2020) ☑ Bachelor's ☑ Master's ☐ PhD

Volunteer Work: *(please include dates)*
Keep Chickasha Beautiful; Chickasha Public Schools and CPS Foundation; Chickasha Chamber of Commerce

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
___ Historic Preservation Commission
___ Chickasha Industrial Authority
___ Library Board
_X_ Planning Commission
___ Parks and Rec Board

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

If so, please list: ______

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

______

______

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: Chickasha Chamber of Commerce (Excutive Member: Treasurer); Chickasha Public School Foundation (Board Member); Salvation Army of Grady and Caddo Counties (Board Member); Bill Wallace PTO

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:

______

______

______

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:

Kayla Hale, President of USAO; Jim Cowan, EDC & Chickasha Chamber; Rick Croslin, CPS Superintendent; Whitney Palesano, Director of Alumni & Development at USAO

______

______

**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:* ______ *Date:* 2/20/2025

# Marissa A. Moore, MHR-HRCM

Chickasha, OK 73018 | (405) 694-0699 | mmoore@usao.edu | she/her

## Education

**Master of Arts, Human Resources Studies**
*University of Oklahoma, Norman, OK | December 2020*
Graduate Certificate: Human Resource Diversity and Development | GPA: 3.92
**Bachelor of Science, Applied Sociology**
*Oklahoma State University, Stillwater, OK | May 2017*
Emphasis: Law, Crime, & Social Justice | Minors: Africana Studies & Philosophy | GPA: 3.55

## Professional Experience

**University of Science and Arts of Oklahoma, Chickasha, OK**
**Associate Director, Alumni Relations & University Development**
*March 2023 – Present (Interim Director: March 2024 – September 2024)*

- Represent Advancement at key events, fostering donor and alumni relations.
- Cultivate partnerships across campus to promote a culture of philanthropy.
- Oversee volunteer engagement and donor stewardship efforts.
- Assist in solicitation of annual gifts, including sponsorships.

**Human Resources & Development Coordinator**
*September 2022 – March 2023*

- Developed and implemented training programs and performance reviews.
- Managed onboarding, personnel policies, and compliance with labor regulations.
- Assisted in donor and alumni engagement initiatives.

**Human Resources Specialist & Deputy Title IX Coordinator**
*May 2021 – August 2022*

- Led onboarding and training for employees; maintained compliance policies.
- Managed HR documentation, performance evaluations, and employee relations.
- Oversaw Title IX investigations and institutional equity matters.

**Success & Retention Coach**
*October 2019 – September 2021*

- Provided 1-on-1 mentoring to at-risk freshman students.
- Managed peer mentorship programs to improve student retention.

**Administrative Assistant, Title III**
*September 2018 – October 2019*

- Supported student success initiatives through mentorship coordination.
- Managed Title III grant budget and student engagement data.

## Teaching/Instructor Experience

**University of Science and Arts of Oklahoma, Chickasha, OK** | *2022 – Present*

• Freshman Year Seminar
• Training and Development (HR)
• Human Resource Management
• Career Success
• Fundamentals of HR
• Administrative Resource Development

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## Certifications & Professional Memberships

- **Human Resources Management (HRCM) Certification** (2022 – Present)
- **ATIXA (Title IX Administration & Civil Rights Investigations)** (2021 – Present)
- **Society for Human Resource Management (SHRM) Member** (2021 – 2023)
- **Graduate Certificate, HR Diversity & Development** (2020)

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## Leadership & Civic Engagement

- **Chickasha Public Schools Foundation Board** – Board Member (2023 – Present)
- **Chickasha Young Professionals** – Committee Member (2023 – Present)
- **Chickasha Chamber of Commerce Board** – Executive Committee (2024), Board Member (2022 – Present)
- **Bill Wallace Early Childhood Center PTO** – Co-President (2023 – Present)
- **Salvation Army Advisory Board** – Board Member (2023 – Present)
- **Keep Chickasha Beautiful** – Member (2022 – Present)
- **Leadership Chickasha, Class of 2022** – Graduate with Honors

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## Awards & Recognition

- **Young Professional of the Year** – Chickasha Chamber of Commerce (2023)

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**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** City Clerk **Agenda Item No. 4.f.**

**AGENDA ITEM: Approve the 17th Annual Chickasha Area Arts Council Rock Island Arts Festival and the Annual Food Truck Championship during Friday, September 26th and Saturday, September 27, 2025, and authorize street closures as requested.**

**I. BACKGROUND/DESCRIPTION:**

The CAAC is requesting the use of Chickasha Avenue from 4th Street to 7th Street beginning at 5:00 p.m. on Thursday, September 25th (to set up and decorate) through Saturday, September 27, 2025. They are asking for the side streets to be blocked from alley to alley, except for 4th Street. They are also requesting that Chickasha Avenue be blocked from First Street to 4th Street beginning at 5:00 p.m. on Friday, September 26th, so the OFTC can begin setting up for their event scheduled for Saturday, September 27th.

The RIAF/OFTC are requesting a waiver of any associated fees.

City Staff has been and will continue to work closely with both the CAAC and the OFTC to help produce another successful event.

The appropriate Indemnification Agreements and Certificate of Liability Insurance will be obtained for these events,

**II. RECOMMENDED ACTION:**

Approve the 17th Annual Chickasha Area Arts Council Rock Island Arts Festival and the Annual Oklahoma Food Truck Championship during September 26-27, 2025, and authorize the street closures on Chickasha Avenue and waive any associated fees.

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| **Dept. Director:** | Fund | Account | Amount |
|---|---|---|---|
| Susan M. McDaniel, City Clerk | (To) | | |

| | FUND | ACCOUNT | AMOUNT |
|---|---|---|---|
| **Meeting Date:** March 3, 2025 | (From) | | |

**V. ATTACHMENTS:**

1. 20250224122301035

CHICKASHA
AREA ARTS
COUNCIL

**Chickasha Area Arts Council**
**Mailing Address - P.O. Box 505 Chickasha, OK 73023**
**Physical Address – 621 W. Chickasha Avenue**
**www.chickashaarts.org 405-448-5036 chickashaarts@gmail.com**
**Federal Tax ID# 73-1385017**

February 1, 2025
Chickasha City Council
Chickasha City Manager
117 N. 4th
Chickasha, OK 73018

RE: 17th annual Rock Island Arts Festival

Dear Council,
The Chickasha Area Arts Council (CAAC) is proud to present the 17th annual Rock Island Arts Festival (RIAF). The RIAF is to be held Friday and Saturday, September 26th – September 27th, 2025. Hours will be 10 am to 8 pm both days.
Due to the growth of our event, we are requesting permission from the City of Chickasha and the City Council to utilize the area of Chickasha Avenue beginning at First Street extending to Seventh Street. The CAAC also requests to have access to the area beginning at 5:00 pm on Thursday, September 26th, to set up and decorate. We are asking for side streets (2nd through 6th) to be blocked from alley to alley, with the exception of 4th Street. We are asking permission to blockade access to Chickasha Avenue from Fourth Street going Westward to Seventh street for the entirety of the event. In addition, we are requesting to blockade First Street to Fourth street on Saturday to incorporate the Oklahoma Food Truck Championship (OFTC). Both the CAAC and the OFTC are committed to public safety during our event. We will be providing personnel to assist in crossing Fourth Street in an effort to prevent injuries.
With our combined resources, the RIAF and OFTC, joined by the Rock Island Ride and Together we Heal, make this weekend an event for everyone, promoting Chickasha and bringing awareness to all we have to offer as a community.
As the CAAC has demonstrated in previous years, we will make provisions to ensure that all details for insurance and security for this event are addressed.
Thank you for your consideration in permitting the CAAC and OFTC to hold this community event once again.

Sincerely,
Sue Getman

Sue Getman
Director RIAF 2025
CAAC Treasurer
(405) 274-7547
director@rockislandartsfestival.org

***Mission Statement - "This body shall be a nonprofit cultural and educational agency to support, encourage, coordinate and promote high-quality activities and programs in the arts and humanities for the Chickasha area community."***

**CHICKASHA**

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** City Clerk **Agenda Item No. 4.g.**

**AGENDA ITEM: Approve a request from the 2nd Base Savers to conduct their first 2nd Base Savers 5K / 1Mile fun run fund-raiser on Saturday, April 5, 2025, at 8:00 a.m.**

**I. BACKGROUND/DESCRIPTION:**

Christal Bordwine with the local group called the "2nd Base Savers", is requesting to conduct their first 5K / 1 Mile Fun Run on April 5, 2025, at 8:00 a.m.

An information letter and map of the route is attached.

They will execute an Indemnification Agreement and provide a Certificate of Liability Insurance prior to the event,

**II. RECOMMENDED ACTION:**

Approve the request from the 2nd Base Savers to conduct their first 2nd Base Savers 5K / 1Mile Fun Run on Saturday, April 5, 2025, at 8:00 a.m. and waive any associated fees.

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| **Dept. Director:** | Fund | Account | Amount |
|---|---|---|---|
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:** March 3, 2025 | (From) | | |

## V. ATTACHMENTS:

1. 20250226084005718

## Susan McDaniel, CMC

**From:** Christal Bordwine <christalbordwine@yahoo.com>
**Sent:** Wednesday, February 12, 2025 12:48 PM
**To:** Susan McDaniel, CMC
**Subject:** Second base savers run

February 12, 2025

To Whom It May Concern:

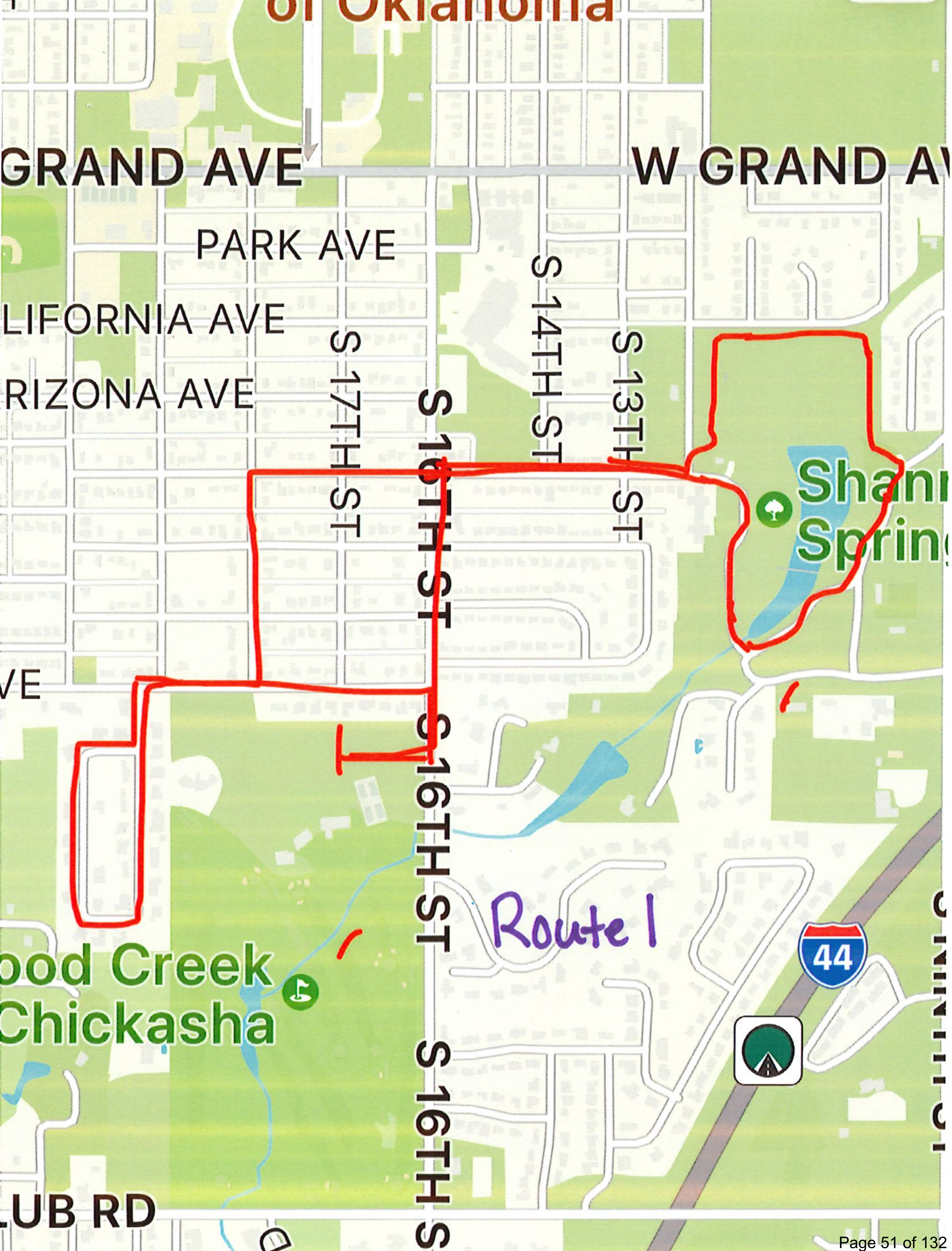
I am with a group of local women, called the 2nd Base Savers. We will be walking 60 miles in three days with the Susan G Komen Foundation. This year we will be walking in Denver, Colorado the first weekend in August. We are a non-profit organization and would love all fees to be waived if at all possible. We are wanting to host a 5k run/1 mile fun run here in Chickasha to help with the research and awareness of Breast Cancer. The proceeds from this run will be donated to the Susan G Komen Foundation.

We would like the run to be held:
Option 1 Saturday, April 5, 2025
Run will start at 8am

Route: We like this route because it will keep our runners/walkers off of the busy streets as much as possible.
Route 1: start at Cottonwood Creek Country Club, go north to Carolina, west to Country Club Dr, circle around Country Club Dr, go east on Carolina, north on 18th, east on Montana around by bath house, continue north around north side of fitness trail/disc golf area, south on 12th st, west on Montana, finish in Cottonwood Creek Country Club

Thank you for your consideration. We can have a group here for any questions if needed. We are excited to get a Breast Cancer related run into the Chickasha area. This is something very near and dear to a lot of our women involved in the 2nd Base Savers. Some are survivors, but all of us have had a loved one battle breast cancer. So this is a run that we would love to continue each year if it at all possible.

Please contact me with any questions you may have,
Christal Bordwine
405-808-6302


GRAND AVE
W GRAND AV
PARK AVE
LIFORNIA AVE
RIZONA AVE
S 17TH ST
S 16TH ST
S 14TH ST
S 13TH ST
S 16TH ST
S 16TH ST
S 16TH ST
Route 1
44
ood Creek
Chickasha
LUB RD

## OUTDOOR AMUSEMENT EVENT LICENSE APPLICATION

Date: 2/3/25 Event Date(s) & Times: April 5, 2025

Event Type (Include a description of all events and functions): 8am - 10am
Breast Cancer Run

Applicant: 2nd Base Savers

Mailing Address: PO Box 1444

City: Chickasha State: OK Zip: 73023

Event Address or location description: around Shannon Springs Park (see maps)

Property Owner: City of Chickasha Phone Number: ______

Mailing Address: ______

City: ______ State: ______ Zip: ______

Present Zoning District: ______ Size of Event Space (Acres): ______

Type of Sanitary Facilities to be Provided: none

Type of Solid Waste Facilities to be Provided: none

Combined Estimated Number of Participants/Spector's: 75-100

Describe Parking Facilities to be Provided (Including surface type, access and number of spaces):
Paved parking in either 1) Cottonwood Creek, or 2) bath house, or 3) Southern Oaks

### REQUIREMENTS

☐ Advertising Signs: NO Off-Premises Advertising Signs shall be allowed.

Comments:

☐ Reviewed By: ______ Police Department ______
☐ Reviewed By: ______ Fire Department ______
☐ Reviewed By: ______ Public Works ______
☐ Reviewed By: ______ Community Development ______
☐ Approved ☐ Denied By: ______ City Manager's Office

CHICKASHA

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** Finance **Agenda Item No. 6.a.**

**AGENDA ITEM: Discussion, consideration, and possible action to accept the Financial Audit for the Fiscal Year Ending June 30, 2022.**

**I. BACKGROUND/DESCRIPTION:**

Presentation of the audit reports for Fiscal Year Ending June 30, 2022. Andy Cromer, Director of HSPG & Associates, will be providing the presentation. A vote is required for acceptance of the reports.

**II. RECOMMENDED ACTION:**

Accept Audit for FY - June 30, 2022.

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| **Dept. Director:** Elaine Jensen, Finance Director | Fund | Account | Amount |
|---|---|---|---|
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:** March 3, 2024 | (From) | | |

**V. ATTACHMENTS:**

1. 20250225121140004
2. Chickasha 22 FINAL

February 19, 2025

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

In planning and performing our audit of the financial statements of the City of Chickasha, Oklahoma (the City") as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. Our comments regarding these matters are discussed below. This letter does not affect our report dated February 19, 2025, on the financial statements of the City.

**Bank Accounts** – The City maintains over 50 separate bank accounts. This appears excessive and creates additional administrative burden to transfer and track payments between the accounts and to reconcile the accounts each month. We recommend that the City review its cash management strategies and reduce its number of bank accounts to the extent deemed appropriate.

**Bank Collateral** – State statues require deposits of the City to be insured or collateralized. Allowable collateral under the statutes broadly consists of debt issued by the US Treasury, debt of the state, counties or school districts of the state, or general obligation bonds issued by any other state. At June 30, 2022, certain of the City's financial institutions held material amounts of collateral on behalf of the City that do not appear to meet this literal definition. However, the financial institution has taken a more broad or liberal interpretation of this statue. The City is in the process of working with the state and the financial institution to resolve the matter and ensure the state statute is met. We recommend the City continue with these efforts to ensure compliance with state law.

We will review the status of internal controls during our next audit engagement. We have already discussed these comments with various personnel, and we will be pleased to discuss them in further detail at your convenience.

This communication is intended solely for the information and use of management and members of the City Council, and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

HSPG & Associates, P.C.

HSPG & ASSOCIATES, PC

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

H | S
P | G

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

We have audited 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 for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 16, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. Effective July 1, 2021, the City changed its basis of accounting to the modified cash basis of accounting. Previously, the City followed generally accepted accounting principles. This change in accounting had a material effect on the City's opening balances. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the City's use of the modified cash basis of accounting, the only material estimate is the estimated useful lives of long-lived assets for purposes of depreciation.

The financial statement disclosures are neutral, consistent, and clear.

***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Material entries posted as a result of our audit procedures included reclassifying payments between funds reported as revenue and expense to transfers in and out, adjustments to fully charge the City's departments for fringe benefits incurred during the year, and to properly restate beginning balances due to the conversion in its basis of accounting from generally accepted accounting principles to the modified cash basis of accounting.

**HSPG & ASSOCIATES, PC**

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Uncorrected differences include an understatement of cash in the general fund of approximately $70,000 due to errors in reconciling interbank activity, and approximately $20,000 of expenses reported in fiscal 2022 that were actually incurred in fiscal 2023 in the general fund.

***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated February 19, 2025.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. The City uses Crawford & Associates, P.C. to assist the City with pre-audit matters and drafting the City's annual financial statements. To our knowledge, no consultation took place that involved unusual or new applications of accounting principles.

***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on supplemental combining schedules – modified cash basis, which accompany the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information, which includes management's discussion and analysis and the budgetary comparison information, which accompany the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

HSPG & Associates, P.C.

February 19, 2025

City of

# CHICKASHA

# ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

## AS OF AND FOR THE FISCAL YEAR ENDED

## JUNE 30, 2022

# THE CITY OF CHICKASHA, OKLAHOMA

## ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

### AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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## TABLE OF CONTENTS

## TABLE OF CONTENTS

## INDEPENDENT AUDITOR'S REPORT

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

**Report on the Audit of the Financial Statements**
***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of the City of Chickasha, Oklahoma (the "City") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis 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, 2022, and the respective changes in modified cash basis financial position, and where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Emphasis of Matter—Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

As discussed in Note 6 to the financial statements, the City changed its basis of accounting from generally accepted accounting principles applicable to state and local governments to the modified cash basis of accounting. The City's opening balances have been restated as a result of this change in its basis of accounting. Our opinions are not modified with respect to this matter.

HSPG & ASSOCIATES, PC

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matters***

*Supplemental 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 supplemental combining schedules – modified cash basis, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and budgetary comparison information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19 2025, on our consideration of the City's internal control over financial reporting and 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.

February 19, 2025

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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, 2022. 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. The City reports its financial statements and schedules on a modified cash basis which is a comprehensive basis of accounting other than generally accepted accounting principles. All of the financial analyses in this report must be considered within the context of the limitations of the modified cash basis of accounting.

## FINANCIAL HIGHLIGHTS

- As reported on a modified cash basis, the City's total net position increased by $5,629,773, and the assets of the City exceed its liabilities at June 30, 2022, by $119,668,207 (Net Position). Of this amount, $29,237,459 (Unrestricted Net Position) is available to meet the government's ongoing needs.

- At June 30, 2022, the City's governmental funds reported combined ending fund balances on a modified cash basis of $21,029,513.

- At the end of fiscal year 2022, unassigned fund balance on a modified cash basis for the General Fund was $7,169,599 or 40.4% of General Fund revenues.

- The City changed their financial reporting framework from a GAAP basis to a modified cash basis format for fiscal year 2022. The lack of comparative information in this management discussion and analysis is a result of this change.

## ABOUT THE CITY

The City of Chickasha is an incorporated municipality with a population of approximately 15,786 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, health and welfare, street and alley maintenance, parks and recreation, and certain utility services including water, wastewater, and sanitation.

### *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 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 modified cash basis of accounting. These statements include all assets of the City as well as all liabilities, resulting from modified cash basis transactions, as well as capital assets and long-term debt. 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.

### Reporting the City as a Whole

#### *The Statement of Net Position and Statement of Activities*

One of the most important questions to ask about the City's finances is, "Has the City's overall financial condition improved, declined or remained steady as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. You will need to consider other non-financial factors, however, such as changes in the City's sales tax base, the condition of the City's roads, and quality of service to assess the overall health of the City. You will also need to keep in mind that these government-wide statements are prepared in accordance with the modified cash basis of accounting and include only those City assets and liabilities resulting from cash transactions with selected modifications.

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, and airport activities are reported as business-type activities.

## Reporting the City's Most Significant Funds - Fund Financial Statements

### *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.

*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 cash basis of accounting. For example, these funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. 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 (through a review of changes to fund balance) 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, through the Municipal Authority, charges customers for the services it provides, these services are generally reported in proprietary funds. The City's proprietary fund is also reported on the modified cash basis of accounting. The City's proprietary funds are the Chickasha Municipal Authority and the Chickasha Municipal Airport Authority which account for the operation of the water, sewer, sanitation, and lake activities and airport operations, respectively.

## 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 26-44 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, ED-Dedicated Sales Tax Fund, and combining and individual fund financial statements and schedules.

## THE CITY AS A WHOLE

For the year ended June 30, 2022, net position on a modified cash basis for the governmental and business-type activities increased $5,629,773. Following is a summary of Net Position reported on a modified cash basis for the City of Chickasha primary government.

**Net Position (Modified Cash Basis)**
**June 30, 2022**
**(In Thousands)**

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| | 2022 | 2022 | 2022 |
| Current assets | $ 21,041 | $ 24,787 | $ 45,828 |
| Capital assets, net | 34,566 | 42,458 | 77,024 |
| **Total assets** | 55,607 | 67,245 | 122,852 |
| Current liabilities | 12 | 385 | 397 |
| Non-current liabilities | 527 | 2,260 | 2,787 |
| **Total liabilities** | 539 | 2,645 | 3,184 |
| Net position | | | |
| Net investment in capital assets | 34,039 | 40,198 | 74,237 |
| Restricted | 11,297 | 4,897 | 16,194 |
| Unrestricted | 9,732 | 19,505 | 29,237 |
| **Total net position** | $ 55,068 | $ 64,600 | $ 119,668 |

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. At year end, the net investment in capital assets amounted to $74,236,502.

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.

**Changes in Net Position (Modified Cash Basis)**
**Year Ended June 30, 2022**
**(In Thousands)**

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| | 2022 | 2022 | 2022 |
| **Revenues** | | | |
| Charges for services | $ 2,236 | $ 8,277 | $ 10,513 |
| Operating grants and contributions | 289 | 280 | 569 |
| Capital grants and contributions | 320 | 48 | 368 |
| Sales and use tax | 14,916 | - | 14,916 |
| Other taxes | 1,725 | - | 1,725 |
| Intergovernmental revenue | 1,435 | - | 1,435 |
| Interest | 29 | 49 | 78 |
| Miscellaneous | 999 | 184 | 1,183 |
| **Total revenues** | 21,949 | 8,838 | 30,787 |
| **Expenses** | | | |
| General government | 3,732 | - | 3,732 |
| Public safety | 8,325 | - | 8,325 |
| Highways and streets | 1,444 | - | 1,444 |
| Culture and recreation | 1,746 | - | 1,746 |
| Cemetery | 62 | - | 62 |
| Community development | 208 | - | 208 |
| Economic development | 753 | - | 753 |
| Interest on long-term debt | 5 | - | 5 |
| Water | - | 3,861 | 3,861 |
| Sewer | - | 1,824 | 1,824 |
| Sanitation | - | 2,568 | 2,568 |
| Lake | - | 52 | 52 |
| Airport | - | 577 | 577 |
| **Total expenses** | 16,275 | 8,882 | 25,157 |
| Excess (deficiency) before transfers | 5,674 | (44) | 5,630 |
| Transfers | (2,910) | 2,910 | - |
| **Change in net position** | 2,764 | 2,866 | 5,630 |
| **Beginning net position, restated** | 52,304 | 61,734 | 114,038 |
| **Ending net position** | $ 55,068 | $ 64,600 | $ 119,668 |

## Governmental Activities

The City's governmental activities had an increase in net position of $2,763,978.

### Net Revenue/Expense Governmental Activities (Modified Cash Basis) (In Thousands)

| | Total Expense of Services | Net Revenue (Expense) of Services |
|---|---|---|
| | 2022 | 2022 |
| General government | $ 3,732 | $ (3,299) |
| Public safety | 8,325 | (6,373) |
| Highways and streets | 1,444 | (1,288) |
| Culture and recreation | 1,746 | (1,582) |
| Cemetery | 62 | 78 |
| Community development | 208 | (208) |
| Economic development | 753 | (753) |
| Interest on long-term debt | 5 | (5) |
| **Total** | $ 16,275 | $ (13,430) |

**Business-type Activities**

The business-type activities had an increase in net position of $2,865,795.

**Net Revenue/Expense Business-type Activities (Modified Cash Basis)**
**(In Thousands)**

| | Total Expense of Services | Net Revenue (Expense) of Services |
|---|---|---|
| | 2022 | 2022 |
| Water | $ 3,861 | $ (532) |
| Sewer | 1,824 | (72) |
| Sanitation | 2,568 | 26 |
| Lake | 52 | 34 |
| Airport | 577 | 266 |
| **Total** | $ 8,882 | $ (278) |

## A FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed its 2022 fiscal year, the governmental funds reported a combined fund balance of $21,029,513. For the year ended June 30, 2022, the General Fund's total fund balance increased by $4,852,124 to $7,528,563 or 42.5% of annual revenues. The EMS Fund, ED-Dedicated Sales Tax Fund, and Capital Project Fund's total fund balances decreased by $152,786, $656,143, and $9,032, respectively. The CIP-Dedicated Sales Tax Fund and ARPA Grant Fund's total fund balances increased by $1,664,939 and 1,307,690, respectively.

### Budgetary Highlights

For the year ended June 30, 2022, the General Fund reported actual budgetary basis revenues above final estimates by $1,236,182 or an 6.97% positive variance. General Fund actual expenditures were under final appropriations by $2,654,999 or a 13.68% positive variance.

## CAPITAL ASSETS & DEBT ADMINISTRATION

### Capital Assets

At the end of June 30, 2022, the City had approximately $77 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 $2.1 million over last year.

Below are details regarding the City's capital assets for the years ended June 30, 2022 and June 30, 2021.

**TABLE 5**
**Capital Assets**
**(In Thousands)**
**(Net of accumulated depreciation)**

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Land | $ 1,945 | $ 1,965 | $ 3,647 | $ 3,627 | $ 5,592 | $ 5,592 |
| Construction in progress | 146 | 63 | 60 | 60 | 206 | 123 |
| Buildings | 5,355 | 5,595 | 4,668 | 5,102 | 10,023 | 10,697 |
| Improvements | 2,337 | 2,496 | 683 | 780 | 3,020 | 3,276 |
| Infrastructure | 22,085 | 22,745 | 7,011 | 6,737 | 29,096 | 29,482 |
| Machinery & equipment | 1,563 | 1,779 | 2,153 | 2,329 | 3,716 | 4,108 |
| Vehicles | 1,134 | 701 | 53 | 95 | 1,187 | 796 |
| Utility property improvements | - | - | 24,183 | 25,064 | 24,183 | 25,064 |
| **Totals** | $ 34,565 | $ 35,344 | $ 42,458 | $ 43,794 | $ 77,023 | $ 79,138 |

This year's more significant capital asset additions include five 2020 Dodge Durangos for police, five chest compression systems for EMS, a 2022 Ram 1500 for EMS, a utility tractor for Airport, a Pierce Enforcer Pumper for Fire, and completion of the Grand Development Phase I watermain and sanitary sewer main construction project.

## Long-Term Debt

At year-end, the City had $2.8 million in long-term debt outstanding, which represents approximately a $742,000 decrease from the prior year. This net decrease was due to new loan proceeds of approximately $475,000 and principal payments of approximately $1.2 million in the current year.

**TABLE 6**
**Long-Term Debt**
**(In Thousands)**

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Notes payable | $ 527 | $ 179 | $ 2,260 | $ 3,350 | $ 2,787 | $ 3,529 |
| **Totals** | $ 527 | $ 179 | $ 2,260 | $ 3,350 | $ 2,787 | $ 3,529 |

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

In July 2023, The City received approval from the OWRB for a loan in the amount of $67.7 million, for a period of 30 years with a final payment date of September 15, 2053. The loan was approved specifically for the purpose of constructing a water treatment plant, making improvements to the water system including new drum intake screens and water lines, upgrading the holding pond raw water pumps, and all related appurtenances.

In August 2023, Chickasha citizens voted to approve a 1.25% retail sales tax to generate the needed funds to pay back a loan from the Oklahoma Water Resource Board to finance a new water treatment facility. The new sales tax took effect on January 1, 2024. The City had a .75% sales tax that expired on December 31, 2023, resulting in a net change of .5% and bringing the City's current sales tax rate to 4.25%.

**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.

## BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE

## Statement of Net Position (Modified Cash Basis) – June 30, 2022

| | Primary Government | | |
|---|---|---|---|
| | Governmental Activities | Business-type Activities | Total |
| **ASSETS** | | | |
| Cash and cash equivalents | $ 19,449,015 | $ 15,227,164 | $ 34,676,179 |
| Investments | 2,800,097 | 8,352,375 | 11,152,472 |
| Internal balances | (1,207,261) | 1,207,261 | - |
| Capital assets: | | | |
| Land and construction in progress | 2,091,534 | 3,706,562 | 5,798,096 |
| Other capital assets, net of depreciation | 32,474,184 | 38,751,137 | 71,225,321 |
| Total assets | 55,607,569 | 67,244,499 | 122,852,068 |
| **LIABILITIES** | | | |
| Due to other governments | $ 1,874 | $ - | $ 1,874 |
| Due to bondholders | 10,464 | - | 10,464 |
| Deposits subject to refund | - | 384,607 | 384,607 |
| Long-term liabilities: | | | |
| Due within one year | 116,059 | 1,115,000 | 1,231,059 |
| Due in more than one year | 410,857 | 1,145,000 | 1,555,857 |
| Total liabilities | 539,254 | 2,644,607 | 3,183,861 |
| **NET POSITION** | | | |
| Net investment in capital assets | 34,038,803 | 40,197,699 | 74,236,502 |
| Restricted for: | | | |
| Debt service | - | 387,174 | 387,174 |
| Capital projects | 8,196,974 | 124,130 | 8,321,104 |
| Economic development | 1,337,022 | - | 1,337,022 |
| Other purposes | 455,759 | 4,385,497 | 4,841,256 |
| Specific government services | 1,307,690 | - | 1,307,690 |
| Unrestricted | 9,732,067 | 19,505,392 | 29,237,459 |
| Total net position | $ 55,068,315 | $ 64,599,892 | $ 119,668,207 |

See accompanying notes to the basic financial statements.

## Statement of Activities (Modified Cash Basis) – For the Fiscal Year Ended June 30, 2022

| | | Program Revenue | | | Net (Expense) Revenue and Changes in Net Position | | |
|---|---|---|---|---|---|---|---|
| Functions/Programs | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total |
| **Primary government** | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | $ 3,731,554 | $ 400,929 | $ 10,583 | $ 20,837 | $ (3,299,205) | $ - | $ (3,299,205) |
| Public safety | 8,324,791 | 1,473,422 | 178,992 | 299,520 | (6,372,857) | - | (6,372,857) |
| Highways and streets | 1,443,981 | 156,458 | - | - | (1,287,523) | - | (1,287,523) |
| Culture and recreation | 1,746,219 | 65,424 | 98,990 | - | (1,581,805) | - | (1,581,805) |
| Cemetery | 61,915 | 139,612 | - | - | 77,697 | - | 77,697 |
| Community development | 208,232 | - | - | - | (208,232) | - | (208,232) |
| Economic development | 752,969 | - | - | - | (752,969) | - | (752,969) |
| Interest on long-term debt | 4,861 | - | - | - | (4,861) | - | (4,861) |
| Total governmental activities | 16,274,522 | 2,235,845 | 288,565 | 320,357 | (13,429,755) | - | (13,429,755) |
| Business-type activities: | | | | | | | |
| Water | 3,860,636 | 3,048,967 | 279,894 | - | - | (531,775) | (531,775) |
| Sewer | 1,824,489 | 1,752,689 | - | - | - | (71,800) | (71,800) |
| Sanitation | 2,567,496 | 2,593,574 | - | - | - | 26,078 | 26,078 |
| Lake | 52,458 | 86,938 | - | - | - | 34,480 | 34,480 |
| Airport | 577,373 | 794,653 | - | 48,323 | - | 265,603 | 265,603 |
| Total business-type activities | 8,882,452 | 8,276,821 | 279,894 | 48,323 | - | (277,414) | (277,414) |
| Total primary government | $ 25,156,974 | $ 10,512,666 | $ 568,459 | $ 368,680 | (13,429,755) | (277,414) | (13,707,169) |
| **General revenues:** | | | | | | | |
| Taxes: | | | | | | | |
| Sales and use taxes | | | | | 14,916,316 | - | 14,916,316 |
| Franchise taxes and public service taxes | | | | | 1,037,795 | - | 1,037,795 |
| Hotel/Motel taxes | | | | | 687,579 | - | 687,579 |
| Intergovernmental revenue not restricted to specific programs | | | | | 1,434,881 | - | 1,434,881 |
| Unrestricted investment earnings | | | | | 29,135 | 48,737 | 77,872 |
| Miscellaneous | | | | | 998,361 | 184,138 | 1,182,499 |
| Transfers | | | | | (2,910,334) | 2,910,334 | - |
| Total general revenues and transfers | | | | | 16,193,733 | 3,143,209 | 19,336,942 |
| Change in net position | | | | | 2,763,978 | 2,865,795 | 5,629,773 |
| Net position - beginning, restated | | | | | 52,304,337 | 61,734,097 | 114,038,434 |
| Net position - ending | | | | | $ 55,068,315 | $ 64,599,892 | $ 119,668,207 |

See accompanying notes to the basic financial statements.

## BASIC FINANCIAL STATEMENTS – GOVERNMENTAL FUNDS

## Governmental Funds Balance Sheet (Modified Cash Basis) – June 30, 2022

| | General Fund | EMS Fund | ED-Dedicated Sales Tax Fund | CIP-Dedicated Sales Tax Fund | Capital Project Fund | ARPA Grant Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Cash and cash equivalents | $ 7,053,617 | $ 325,074 | $ 1,153,052 | $ 7,426,966 | $ 672,060 | $ 1,307,690 | $ 1,510,556 | $ 19,449,015 |
| Investments | 1,101,100 | - | 700,000 | 698,983 | - | - | 300,014 | 2,800,097 |
| Due from other funds | 1,142,646 | 10,569 | - | 358,796 | 191,917 | - | 201,534 | 1,905,462 |
| Total assets | $ 9,297,363 | $ 335,643 | $ 1,853,052 | $ 8,484,745 | $ 863,977 | $ 1,307,690 | $ 2,012,104 | $ 24,154,574 |
| **LIABILITIES AND FUND BALANCES** | | | | | | | | |
| Liabilities: | | | | | | | | |
| Due to other funds | $ 1,756,462 | $ 998,305 | $ 40,010 | $ 96,333 | $ 5,000 | $ - | $ 216,613 | $ 3,112,723 |
| Due to other governments | 1,874 | - | - | - | - | - | - | 1,874 |
| Due to depositors | 8,217 | - | - | - | - | - | - | 8,217 |
| Due to bondholders | 2,247 | - | - | - | - | - | - | 2,247 |
| Total liabilities | 1,768,800 | 998,305 | 40,010 | 96,333 | 5,000 | - | 216,613 | 3,125,061 |
| Fund balances: | | | | | | | | |
| Restricted | - | - | 889,089 | 8,108,986 | - | 1,307,690 | 991,680 | 11,297,445 |
| Assigned | 358,964 | - | 923,953 | 279,426 | 858,977 | - | 803,811 | 3,225,131 |
| Unassigned (deficit) | 7,169,599 | (662,662) | - | - | - | - | - | 6,506,937 |
| Total fund balances | 7,528,563 | (662,662) | 1,813,042 | 8,388,412 | 858,977 | 1,307,690 | 1,795,491 | 21,029,513 |
| Total liabilities and fund balances | $ 9,297,363 | $ 335,643 | $ 1,853,052 | $ 8,484,745 | $ 863,977 | $ 1,307,690 | $ 2,012,104 | $ 24,154,574 |

See accompanying notes to the basic financial statements.

## Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance (Modified Cash Basis) – For the Fiscal Year Ended June 30, 2022

| | General Fund | EMS Fund | ED-Dedicated Sales Tax Fund | CIP-Dedicated Sales Tax Fund | Capital Project Fund | ARPA Grant Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Taxes | $ 15,667,771 | $ - | $ - | $ - | $ - | $ - | $ 777,299 | $ 16,445,070 |
| Intergovernmental | 345,254 | - | - | - | 95,584 | 1,541,922 | 177,295 | 2,160,055 |
| Charges for services | 202,006 | 834,555 | - | - | - | - | 34,080 | 1,070,641 |
| Fines and forfeitures | 140,580 | - | - | - | - | - | - | 140,580 |
| Licenses and permits | 381,152 | - | - | - | - | - | - | 381,152 |
| Investment income | 10,683 | 317 | 3,860 | 9,116 | 1,748 | - | 3,411 | 29,135 |
| Miscellaneous | 986,263 | 563,795 | - | - | 49,947 | - | 132,195 | 1,732,200 |
| Total revenues | 17,733,709 | 1,398,667 | 3,860 | 9,116 | 147,279 | 1,541,922 | 1,124,280 | 21,958,833 |
| **EXPENDITURES** | | | | | | | | |
| Current: | | | | | | | | |
| General government | 3,441,393 | - | - | - | - | - | - | 3,441,393 |
| Public Safety | 5,884,337 | 1,281,821 | - | - | - | - | 88,746 | 7,254,904 |
| Highway and streets | 744,337 | - | - | - | - | - | - | 744,337 |
| Culture and recreation | 1,355,201 | - | - | - | - | 9,844 | 1,500 | 1,366,545 |
| Cemetery | 55,100 | - | - | - | - | - | - | 55,100 |
| Community development | 176,955 | - | - | - | - | - | - | 176,955 |
| Economic development | - | - | 163,260 | - | - | - | 551,681 | 714,941 |
| Capital Outlay | 518,627 | 115,872 | 496,743 | 154,224 | 499,748 | 224,388 | 253,517 | 2,263,119 |
| Debt Service: | | | | | | | | |
| Principal | - | - | - | - | 126,217 | - | - | 126,217 |
| Interest and other charges | - | - | - | - | 4,861 | - | - | 4,861 |
| Total expenditures | 12,175,950 | 1,397,693 | 660,003 | 154,224 | 630,826 | 234,232 | 895,444 | 16,148,372 |
| Excess (deficiency) of revenues over expenditures | 5,557,759 | 974 | (656,143) | (145,108) | (483,547) | 1,307,690 | 228,836 | 5,810,461 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Proceeds from long-term debt | - | - | - | - | 474,515 | - | - | 474,515 |
| Transfers in | 5,760,738 | - | - | 2,971,662 | - | - | - | 8,732,400 |
| Transfers out | (6,466,373) | (153,760) | - | (1,161,615) | - | - | (197,406) | (7,979,154) |
| Total other financing sources and (uses) | (705,635) | (153,760) | - | 1,810,047 | 474,515 | - | (197,406) | 1,227,761 |
| Net change in fund balances | 4,852,124 | (152,786) | (656,143) | 1,664,939 | (9,032) | 1,307,690 | 31,430 | 7,038,222 |
| Fund balances - beginning, restated | 2,676,439 | (509,876) | 2,469,185 | 6,723,473 | 868,009 | - | 1,764,061 | 13,991,291 |
| Fund balances - ending | $ 7,528,563 | $ (662,662) | $ 1,813,042 | $ 8,388,412 | $ 858,977 | $ 1,307,690 | $ 1,795,491 | $ 21,029,513 |

See accompanying notes to the basic financial statements.

## Reconciliation of Governmental Funds and Government-Wide Financial Statements:

### Fund Balance – Net Position Reconciliation:

| | | |
|---|---|---|
| Total fund balance, governmental funds | $ | 21,029,513 |
| 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. | | 34,565,718 |
| Certain long-term liabilities are not due and payable from current resources, and therefore are not reported in the funds: | | |
| Notes payable | | (526,916) |
| Net Position of Governmental Activities in the Statement of Net Position | $ | 55,068,315 |

### Changes in Fund Balance – Changes in Net Position Reconciliation:

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds: | $ | 7,038,222 |
| 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 | | 1,029,665 |
| Depreciation expense | | (1,807,563) |
| 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: | | |
| Proceeds of long-term debt | | (474,515) |
| Principal payments on long-term debt | | 126,217 |
| 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. | | (3,148,048) |
| Change in Net Position of Governmental Activities | $ | 2,763,978 |

# BASIC FINANCIAL STATEMENTS – PROPRIETARY FUNDS

## Proprietary Funds Statement of Net Position (Modified Cash Basis) – June 30, 2022

| | Chickasha Municipal Authority | Chickasha Municipal Airport Authority | Total Proprietary Funds | Internal Service Fund |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | $ 12,321,078 | $ 2,110,175 | $ 14,431,253 | $ - |
| Investments | 6,752,342 | 1,500,028 | 8,252,370 | - |
| Restricted: | | | | |
| Restricted cash and cash equivalents | 795,911 | - | 795,911 | - |
| Restricted investments | 100,005 | - | 100,005 | - |
| Due from other funds | 1,722,117 | 48,323 | 1,770,440 | - |
| Total current assets | 21,691,453 | 3,658,526 | 25,349,979 | - |
| Non-current assets: | | | | |
| Capital assets: | | | | |
| Land and construction in progress | 3,632,026 | 74,536 | 3,706,562 | - |
| Other capital assets,net of accumulated depreciation | 34,946,527 | 3,804,610 | 38,751,137 | - |
| Total non-current assets | 38,578,553 | 3,879,146 | 42,457,699 | - |
| Total assets | 60,270,006 | 7,537,672 | 67,807,678 | - |
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Due to other funds | 452,136 | 111,043 | 563,179 | - |
| Deposits subject to refund | 38,461 | - | 38,461 | - |
| Note payable | 1,115,000 | - | 1,115,000 | - |
| Total current liabilities | 1,605,597 | 111,043 | 1,716,640 | - |
| Non-current liabilities: | | | | |
| Deposits subject to refund | 346,146 | - | 346,146 | - |
| Note payable | 1,145,000 | - | 1,145,000 | - |
| Total non-current liabilities | 1,491,146 | - | 1,491,146 | - |
| Total liabilities | 3,096,743 | 111,043 | 3,207,786 | - |
| **NET POSITION** | | | | |
| Net investment in capital assets | 36,318,553 | 3,879,146 | 40,197,699 | - |
| Restricted for debt service | 387,174 | - | 387,174 | - |
| Restricted for capital projects | 124,130 | - | 124,130 | - |
| Restricted for other purposes | 838,014 | 3,547,483 | 4,385,497 | - |
| Unrestricted | 19,505,392 | - | 19,505,392 | - |
| Total net position | $ 57,173,263 | $ 7,426,629 | $ 64,599,892 | $ - |

See accompanying notes to the basic financial statements.

## Proprietary Funds Statement of Revenues, Expenses and Changes in Net Position (Modified Cash Basis) – For the Fiscal Year Ended June 30, 2022

| | Chickasha Municipal Authority | Chickasha Municipal Airport Authority | Total Proprietary Funds | Internal Service Fund |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Water revenue | $ 2,861,703 | $ - | $ 2,861,703 | $ - |
| Sewer revenue | 1,742,496 | - | 1,742,496 | - |
| Sanitation revenue | 2,555,079 | - | 2,555,079 | - |
| Penalties and fees | 169,532 | - | 169,532 | - |
| User resource fees | 23,411 | - | 23,411 | - |
| Lake revenue | 86,938 | - | 86,938 | - |
| Airport revenue | - | 794,653 | 794,653 | - |
| Miscellaneous | 43,009 | - | 43,009 | - |
| Total Operating Revenues | 7,482,168 | 794,653 | 8,276,821 | - |
| **OPERATING EXPENSES** | | | | |
| Administration | 417,098 | - | 417,098 | - |
| Water | 2,572,088 | - | 2,572,088 | - |
| Sewer | 846,851 | - | 846,851 | - |
| Sanitation | 2,231,665 | - | 2,231,665 | - |
| Lake | 33,145 | - | 33,145 | - |
| Building maintenance | 491,601 | - | 491,601 | - |
| Airport | - | 332,922 | 332,922 | - |
| Depreciation | 1,642,715 | 244,451 | 1,887,166 | - |
| Insurance, compensated absences, personnel expense | - | - | - | - |
| Total Operating Expenses | 8,235,163 | 577,373 | 8,812,536 | - |
| Operating income (loss) | (752,995) | 217,280 | (535,715) | - |
| **NON-OPERATING REVENUES (EXPENSES)** | | | | |
| Investment income | 40,979 | 7,758 | 48,737 | - |
| Interest expense | (69,916) | - | (69,916) | - |
| Grant revenue | 279,894 | 48,323 | 328,217 | - |
| Miscellaneous revenue | 184,138 | - | 184,138 | - |
| Total non-operating revenue | 435,095 | 56,081 | 491,176 | - |
| Income (loss) before transfers | (317,900) | 273,361 | (44,539) | - |
| Transfers in | 5,152,541 | 19,317 | 5,171,858 | - |
| Transfers out | (2,226,225) | (35,299) | (2,261,524) | (3,148,048) |
| Change in net position | 2,608,416 | 257,379 | 2,865,795 | (3,148,048) |
| Total net position - beginning restated | 54,564,847 | 7,169,250 | 61,734,097 | 3,148,048 |
| Total net position - ending | $ 57,173,263 | $ 7,426,629 | $ 64,599,892 | $ - |

See accompanying notes to the basic financial statements.

## Proprietary Funds Statement of Cash Flows (Modified Cash Basis) – Year Ended June 30, 2022

| | Chickasha Municipal Authority | Chickasha Municipal Airport Authority | Total Proprietary Funds | Internal Service Fund |
|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| Receipts from customers | $ 7,946,200 | $ 842,976 | $ 8,789,176 | $ - |
| Payments to suppliers | (5,830,057) | (231,005) | (6,061,062) | (12,452) |
| Payments to employees | (762,391) | (101,917) | (864,308) | - |
| Interfund receipts | (22,391) | (68,401) | (90,792) | 786 |
| Receipts of customer meter deposits | 91,237 | - | 91,237 | - |
| Refunds of customer meter deposits | (69,976) | - | (69,976) | - |
| **Net cash provided by operating activities** | 1,352,622 | 441,653 | 1,794,275 | (11,666) |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | |
| Transfers from other funds | 5,152,541 | 19,317 | 5,171,858 | - |
| Transfers to other funds | (2,226,225) | (35,299) | (2,261,524) | (3,148,048) |
| **Net cash provided by (used in) noncapital financing activities** | 2,926,316 | (15,982) | 2,910,334 | (3,148,048) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | |
| Purchase of capital assets | (496,215) | (54,784) | (550,999) | - |
| Principal paid on debt | (1,090,000) | - | (1,090,000) | - |
| Interest and fiscal agent fees paid on debt | (69,916) | - | (69,916) | - |
| **Net cash provided by (used in) capital and related financing activities** | (1,656,131) | (54,784) | (1,710,915) | - |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Sale (Purchase) of investments | 474 | (28) | 446 | 800,000 |
| Interest income | 40,979 | 7,758 | 48,737 | - |
| **Net cash provided by investing activities** | 41,453 | 7,730 | 49,183 | 800,000 |
| **Net increase (decrease) in cash and cash equivalents** | 2,664,260 | 378,617 | 3,042,877 | (2,359,714) |
| **Balances - beginning of year** | 10,452,729 | 1,731,558 | 12,184,287 | 2,359,714 |
| **Balances - end of year** | $ 13,116,989 | $ 2,110,175 | $ 15,227,164 | $ - |
| **Reconciliation to Statement of Net Position:** | | | | |
| Cash and cash equivalents | $ 12,321,078 | $ 2,110,175 | $ 14,431,253 | $ - |
| Restricted cash and cash equivalents - current | 795,911 | - | 795,911 | - |
| Total cash and cash equivalents, end of year | $ 13,116,989 | $ 2,110,175 | $ 15,227,164 | $ - |
| **Reconciliation of operating income (loss) to net cash provided by operating activities:** | | | | |
| Operating income (loss) | $ (752,995) | $ 217,280 | $ (535,715) | $ - |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | |
| Depreciation expense | 1,642,715 | 244,451 | 1,887,166 | - |
| Grant revenue | 279,894 | 48,323 | 328,217 | - |
| Miscellaneous revenue | 184,138 | - | 184,138 | - |
| Change in assets and liabilities: | | | | |
| Due from other funds | (264,855) | (48,323) | (313,178) | 786 |
| Due to other funds | 242,464 | (20,078) | 222,386 | - |
| Due to other governments | - | - | - | (12,452) |
| Deposits subject to refund | 21,261 | - | 21,261 | - |
| **Net cash provided by operating activities** | $ 1,352,622 | $ 441,653 | $ 1,794,275 | $ (11,666) |

See accompanying notes to the basic financial statements.

## 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 a modified cash basis of accounting. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets and liabilities resulting from cash transactions adjusted for the following modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Capital assets
- Long-term debt
- Cash-based interfund receivables and payables
- Other cash-based receivables/payables
- Utility deposit liabilities

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected, and accrued revenue and receivables) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

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

*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 Funds – 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, Police Bond Account, and Insurance 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
- ARPA Fund – accounts for American Rescue Plan Act grants

**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 12.5 percent of cemetery revenue restricted for cemetery capital improvements as required by state law plus an additional 12.5 percent assigned by the city for cemetery capital improvements

The governmental funds are reported on a modified cash basis of accounting. Only current financial assets and liabilities resulting from cash transactions are included on the fund balance sheets. The operating statements present sources and uses of available spendable financial resources during a given period. These fund financial statements use fund balance as their measure of available spendable financial resources at the end of the period.

*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

The proprietary funds are also reported on a modified cash basis, as defined above.

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

Cash and cash equivalents includes all demand and savings accounts, certificates of deposit or short-term investments with an original maturity of three-months or less, and money market accounts. Investments consist of long-term certificates of deposit and are reported at cost.

For the year ended June 30, 2022, the City recognized $77,872 of investment income.

At June 30, 2022, the primary government held the following deposits and investments:

| Type | Maturities | Credit Rating | Carrying Value |
|---|---|---|---|
| **Primary Government** | | | |
| **Deposits:** | | | |
| Demand deposits | | | $ 34,145,959 |
| Time deposit - certificate of deposit | 8/11/2022 | | 2,702,318 |
| Time deposit - certificate of deposit | 9/29/2022 | | 900,000 |
| Time deposit - certificate of deposit | 12/29/2022 | | 7,300,154 |
| Time deposit - certificate of deposit | 2/25/2023 | | 250,000 |
| Trustee accounts - BOK - Short-Term Cash Fund I | | N/A | 511,304 |
| OMAG escrow | | | 18,916 |
| | | | $ 45,828,651 |
| **Reconciliation to Statement of Net Position:** | | | |
| Cash and cash equivalents | | | 34,676,179 |
| Investments | | | 11,152,472 |
| | | | $ 45,828,651 |

*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, 2022, 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, 2022, 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 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, 2022, 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, 2022, 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, and construction purposes. The restricted assets as of June 30, 2022 are as follows:

| | Current | |
|---|---|---|
| Type of Restricted Assets | Cash and cash equivalents | Investments |
| Utility Deposits | $ 284,607 | $ 100,005 |
| 2014 Note Principal Account | 370,070 | - |
| 2014 Note Interest Account | 17,104 | - |
| 2014 Note Construction Account | 124,130 | - |
| Total Proprietary Fund | $ 795,911 | $ 100,005 |

## 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 estimated acquisition market 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, 2022, capital asset balances changed as follows:

| | Balance at July 01, 2021 | Additions | Disposals | Balance at June 30, 2022 |
|---|---|---|---|---|
| ***Governmental activities:*** | | | | |
| Capital assets not being depreciated: | | | | |
| Land | $ 1,964,595 | $ - | $ 19,317 | $ 1,945,278 |
| Construction in progress | 62,609 | 121,507 | 37,860 | 146,256 |
| Total capital assets not being depreciated | 2,027,204 | 121,507 | 57,177 | 2,091,534 |
| Other capital assets: | | | | |
| Buildings | 10,063,750 | - | - | 10,063,750 |
| Improvements | 4,711,653 | - | - | 4,711,653 |
| Infrastructure | 55,746,263 | 37,860 | - | 55,784,123 |
| Machinery and equipment | 6,129,263 | 178,831 | 77,883 | 6,230,211 |
| Vehicles | 6,509,467 | 748,643 | 307,366 | 6,950,744 |
| Total other capital assets at historical cost | 83,160,396 | 965,334 | 385,249 | 83,740,481 |
| Less accumulated depreciation for: | | | | |
| Buildings | 4,469,150 | 239,440 | - | 4,708,590 |
| Improvements | 2,215,281 | 159,004 | - | 2,374,285 |
| Infrastructure | 33,001,505 | 697,968 | - | 33,699,473 |
| Machinery and equipment | 4,349,750 | 395,579 | 77,883 | 4,667,446 |
| Vehicles | 5,808,297 | 315,572 | 307,366 | 5,816,503 |
| Total accumulated depreciation | 49,843,983 | 1,807,563 | 385,249 | 51,266,297 |
| Other capital assets, net | 33,316,413 | (842,229) | - | 32,474,184 |
| Governmental activities capital assets, net | $ 35,343,617 | $ (720,722) | $ 57,177 | $ 34,565,718 |

| | Balance at July 01, 2021 | Additions | Disposals | Balance at June 30, 2022 |
|---|---|---|---|---|
| ***Business-type activities:*** | | | | |
| Capital assets not being depreciated: | | | | |
| Land | $ 3,627,186 | $ 19,317 | $ - | $ 3,646,503 |
| Construction in progress | 60,059 | 496,215 | 496,215 | 60,059 |
| Total capital assets not being depreciated | 3,687,245 | 515,532 | 496,215 | 3,706,562 |
| Other capital assets: | | | | |
| Buildings | 24,720,604 | - | - | 24,720,604 |
| Improvements | 2,151,347 | - | - | 2,151,347 |
| Infrastructure | 13,822,300 | 496,214 | - | 14,318,514 |
| Machinery and equipment | 4,601,929 | 35,467 | - | 4,637,396 |
| Vehicles | 1,099,846 | - | - | 1,099,846 |
| Utility property improvements | 78,251,764 | - | - | 78,251,764 |
| Total other capital assets at historical cost | 124,647,790 | 531,681 | - | 125,179,471 |
| Less accumulated depreciation for: | | | | |
| Buildings | 19,618,917 | 434,092 | - | 20,053,009 |
| Improvements | 1,371,814 | 96,998 | - | 1,468,812 |
| Infrastructure | 7,085,629 | 221,511 | - | 7,307,140 |
| Machinery and equipment | 2,272,953 | 211,279 | - | 2,484,232 |
| Vehicles | 1,004,545 | 41,857 | - | 1,046,402 |
| Utility property improvements | 53,187,311 | 881,428 | - | 54,068,739 |
| Total accumulated depreciation | 84,541,169 | 1,887,165 | - | 86,428,334 |
| Other capital assets, net | 40,106,621 | (1,355,484) | - | 38,751,137 |
| Business-type activities capital assets, net | $ 43,793,866 | $ (839,952) | $ 496,215 | $ 42,457,699 |

*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 5-15 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: | | Business-Type Activities: | |
|---|---|---|---|
| General government | $ 81,864 | Water | $ 878,944 |
| Public safety | 762,319 | Sewer | 727,316 |
| Highways and streets | 569,730 | Sanitation | 17,141 |
| Culture and recreation | 362,373 | Lake | 19,313 |
| Community development | 31,277 | Airport | 244,451 |
| | $ 1,807,563 | | $ 1,887,165 |

## 5. Long-Term Debt and Debt Service Requirements

For the year ended June 30, 2022, the reporting entity's long-term debt changed as follows:

| Type of Debt | Balance July 01, 2021 | Additions | Deductions | Balance June 30, 2022 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | |
| Notes payable- direct borrowings | $ 178,618 | $ 474,515 | $ 126,217 | $ 526,916 | $ 116,059 |
| Total Governmental Activities | $ 178,618 | $ 474,515 | $ 126,217 | 526,916 | $ 116,059 |
| **Business-Type Activities:** | | | | | |
| Notes payable- direct borrowings | $ 3,350,000 | $ - | $ 1,090,000 | $ 2,260,000 | $ 1,115,000 |
| Total Business-Type Activities | $ 3,350,000 | $ - | $ 1,090,000 | 2,260,000 | $ 1,115,000 |

*Governmental activities long-term debt (direct borrowings):*

| | | |
|---|---|---|
| Note Payable 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. | $ | 22,514 |
| Note Payable 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. | | 29,887 |
| Note Payable to First National Bank for a Pierce Enforcer pumper truck, original amount of $474,515, payable in annual installments of $73,576, interest rate at 2.09%, final payment due October 19, 2028. | | 474,515 |
| Total Capital Lease Obligations | $ | 526,916 |
| Current portion | $ | 116,059 |
| Noncurrent portion | | 410,857 |
| Total Capital Lease Obligations | $ | 526,916 |

*Business-type activities long-term debt (direct borrowings):*

| | | |
|---|---|---|
| 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. Proceeds 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. | $ | 2,260,000 |
| Total Notes Payable - Direct borrowings | $ | 2,260,000 |
| Current portion | $ | 1,115,000 |
| Noncurrent portion | | 1,145,000 |
| Total Notes Payable - Direct Borrowings | $ | 2,260,000 |

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

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30, | Notes payable - Direct borrowings | |
| | Principal | Interest |
| 2023 | 116,059 | 10,807 |
| 2024 | 64,989 | 8,587 |
| 2025 | 66,327 | 7,248 |
| 2026 | 67,733 | 5,842 |
| 2027 | 69,149 | 4,427 |
| 2028-2029 | 142,659 | 4,492 |
| Totals | $ 526,916 | $ 41,403 |

| | Business-Type Activities | |
|---|---|---|
| Year Ending June 30, | Note Payable- Direct borrowings | |
| | Principal | Interest |
| 2023 | 1,115,000 | 45,003 |
| 2024 | 1,145,000 | 19,522 |
| Totals | $ 2,260,000 | $ 64,525 |

## Future Revenues

*Sales Tax Pledge*

The City has pledged three quarters (3/4) of one cent of the sales tax in the General Fund to repay $9,875,000 of the 2014 Sales Tax Revenue Note issued by the Chickasha Municipal Authority. The proceeds of this note provided financing for water and sewer improvements. The note is payable from future sales tax revenue and is payable through 2024. The total principal and interest payable for the remainder of the life of this note is $2,324,525. The City received $2,971,662 in pledged sales and use taxes this fiscal year. Debt service payments of $1,159,916 for the current fiscal year were 39% of the pledged sales and use taxes.

## 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.

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 Poject Fund | ARPA Grant Fund | Other Governmental Funds | Total |
|---|---|---|---|---|---|---|---|---|
| Fund Balance: | | | | | | | | |
| Restricted For: | | | | | | | | |
| Economic Development | $ - | $ - | $ 889,089 | $ - | $ - | $ - | $ 447,933 | $ 1,337,022 |
| Streets | - | - | - | - | - | - | 121,323 | 121,323 |
| Capital Projects | - | - | - | 8,108,986 | - | 1,307,690 | 87,988 | 9,504,664 |
| Other Purposes | - | - | - | - | - | - | 334,436 | 334,436 |
| Sub-total Restricted | - | - | 889,089 | 8,108,986 | - | 1,307,690 | 991,680 | 11,297,445 |
| Assigned To: | | | | | | | | |
| Fire/EMS | 1,735 | - | - | - | - | - | - | 1,735 |
| Police | 56,230 | - | - | - | - | - | - | 56,230 |
| Police Bonds | 294,959 | - | - | - | - | - | - | 294,959 |
| Streets | - | - | - | - | - | - | 464 | 464 |
| Parks and Recreation | 6,040 | - | - | - | - | - | - | 6,040 |
| Economic Development | - | - | 923,953 | - | - | - | 129,024 | 1,052,977 |
| Capital Projects | - | - | - | 279,426 | 858,977 | - | 646,659 | 1,785,062 |
| Other Purposes | - | - | - | - | - | - | 27,664 | 27,664 |
| Sub-total Assigned | 358,964 | - | 923,953 | 279,426 | 858,977 | - | 803,811 | 3,225,131 |
| Unassigned (deficit) | 7,169,599 | (662,662) | - | - | - | - | - | 6,506,937 |
| Total Fund Balance | $ 7,528,563 | $ (662,662) | $ 1,813,042 | $ 8,388,412 | $ 858,977 | $ 1,307,690 | $ 1,795,491 | $ 21,029,513 |

**Prior Period Adjustment** - Effective July 1, 2021, the City adopted the modified cash basis of accounting. Previously, the City applied generally accepted accounting principles. As a result of this transition, the City has restated its beginning balances to conform with the new basis of accounting. The following tables show a summary of the restatements:

| | Major Governmental Funds | | | | | Non-Major Funds | Total | Total |
|---|---|---|---|---|---|---|---|---|
| | General Fund | EMS Fund | ED-Dedicated Sales Tax Fund | CIP-Dedicated Sales Tax Fund | Capital Project Fund | | Governmental Activities | Wide Governmental Activities |
| Beginning Balance per previous audit | $ 3,906,812 | $ (374,474) | $ 2,471,110 | $ 6,710,659 | $ 868,925 | $ 1,666,402 | $ 15,249,434 | $ 45,058,118 |
| **Prior period adjustments:** | | | | | | - | | |
| **Conversion to Cash Basis of Accounting** | | | | | | - | | |
| Interest receivable | (517) | - | (2,978) | (1,201) | (916) | (458) | (6,070) | (6,070) |
| Due from other governments | - | - | - | - | - | (11,013) | (11,013) | (11,013) |
| Court fines receivable | (154) | - | - | - | - | - | (154) | (154) |
| Accounts receivable | (1,800) | (178,532) | - | - | - | (3,000) | (183,332) | (183,332) |
| Taxes receivable, net | (1,825,911) | - | - | - | - | (79,089) | (1,905,000) | (1,905,000) |
| Other receivables | - | - | - | - | - | (16,804) | (16,804) | (16,804) |
| Inventory | (141,956) | - | - | - | - | - | (141,956) | (141,956) |
| Accounts payable | 218,002 | 4,493 | 1,053 | 2,414 | - | 73,665 | 299,627 | 299,627 |
| Payroll payable | 502,801 | 38,637 | - | - | - | - | 541,438 | 541,438 |
| Sales tax payable | (25,647) | - | - | 11,601 | - | - | (14,046) | (14,046) |
| Other payables | 44,809 | - | - | - | - | 134,358 | 179,167 | 179,167 |
| Deferred Revenue | - | - | - | - | - | - | - | (385,542) |
| Accrued compensated absence | - | - | - | - | - | - | - | 760,141 |
| Pension assets/liabilities | - | - | - | - | - | - | - | 7,158,065 |
| OPEB | - | - | - | - | - | - | - | 807,277 |
| Payroll payable | - | - | - | - | - | - | - | 603 |
| Internal Service Fund | - | - | - | - | - | - | - | 122,085 |
| Internal service fund-interest receivable | - | - | - | - | - | - | - | (1,109) |
| Internal service fund-accounts receivable | - | - | - | - | - | - | - | (49,566) |
| Internal service fund-accounts payable | - | - | - | - | - | - | - | 92,408 |
| **Total prior period adjustments:** | (1,230,373) | (135,402) | (1,925) | 12,814 | (916) | 97,659 | (1,258,143) | 7,246,219 |
| **Restated Beginning Fund Balance** | $ 2,676,439 | $ (509,876) | $ 2,469,185 | $ 6,723,473 | $ 868,009 | $ 1,764,061 | $ 13,991,291 | $ 52,304,337 |

| | Enterprise Funds | | Total | Total |
|---|---|---|---|---|
| | CMA | Chickasha Municipal Airport Authority | Proprietary Funds | Government-Wide Business-Type Activities |
| Beginning Balance per previous audit | $ 55,578,139 | $ 7,211,924 | $ 62,790,063 | $ 62,912,148 |
| **Prior period adjustments:** | | | | |
| **Conversion to Cash Basis of Accounting** | | | | |
| Interest receivable | (10,643) | (2,378) | (13,021) | (13,021) |
| Interest receivable | (688) | | (688) | (688) |
| Accounts receivable | (1,162,589) | (20,073) | (1,182,662) | (1,182,662) |
| Inventory | (116,599) | (30,455) | (147,054) | (147,054) |
| Pension | (170,791) | (21,488) | (192,279) | (192,279) |
| Accounts payable | 279,217 | 8,419 | 287,636 | 287,636 |
| Other payables | (27,813) | - | (27,813) | (27,813) |
| Interest payable | 25,004 | - | 25,004 | 25,004 |
| Payroll payable | 27,152 | 4,384 | 31,536 | 31,536 |
| Accrued Comp | 19,088 | 4,326 | 23,414 | 23,414 |
| OPEB | 125,370 | 14,591 | 139,961 | 139,961 |
| Internal service fund gain/loss | - | - | - | (122,085) |
| **Total prior period adjustments:** | (1,013,292) | (42,674) | (1,055,966) | (1,178,051) |
| **Restated Beginning Fund Balance** | $ 54,564,847 | **$ 7,169,250** | $ 61,734,097 | $ 61,734,097 |

| | Internal Service Funds |
|---|---|
| Beginning Balance per previous audit | $ 3,106,315 |
| **Prior period adjustments:** | |
| **Conversion to Cash Basis of Accounting** | |
| Interest receivable | (1,109) |
| Accounts payable | 42,842 |
| **Total prior period adjustments:** | 41,733 |
| **Restated Beginning Fund Balance** | $ 3,148,048 |

## 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
- ¾ cent is recorded in the CIP-Dedicated Sales Tax Fund and is restricted by voters for the repair, replacement or improvement of streets, drainage and water and wastewater system improvements. This amount has been allocated to the CMA to secure debt service payments on the $9,875,000 2014 Sales Tax Revenue Note

## 8. 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 and to pay judgments rendered against the City.

## 9. 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.

*Transfers:*

Internal transfers between funds and activities for the year ended June 30, 2022, were as follows:

| Transfer From | Transfer To | Amount | Purpose of Transfer |
|---|---|---|---|
| CMA | General Fund | $ 1,960,000 | Operational subsidy |
| General Fund | CIP Dedicated Sales Tax Fund | 2,971,662 | Sales and Use Tax |
| Internal Service Fund | General Fund-Insurance Account | 3,148,048 | General Fund |
| CIA | General Fund | 100,000 | Festival of Lights |
| CIA | General Fund | 93,780 | Operational subsidy |
| General Fund | CMA | 3,494,711 | Sales tax |
| Capital Projects Fund | CMA | 496,215 | Capital asset purchases |
| CIP Dedicated Sales Tax Fund | CMA | 1,161,615 | Sales Tax |
| EMS Fund | General Fund-Insurance Account | 153,760 | Insurance expense |
| CIA | General Fund-Insurance Account | 3,625 | Insurance expense |
| CMA | General Fund-Insurance Account | 266,225 | Insurance expense |
| Airport Fund | General Fund-Insurance Account | 35,300 | Insurance expense |
| CMA | Airport Fund | 19,317 | Capital asset purchases |
| Total | | $ 13,904,258 | |

**Reconciliation to Fund Financial Statements:**

| | Transfers In | Transfers Out | Net Internal Transfers | Net Transfers |
|---|---|---|---|---|
| Governmental Funds | $ 8,732,400 | $ (7,979,154) | $ (3,148,048) | $ (2,394,802) |
| Proprietary Funds | 5,171,858 | (2,261,524) | | 2,910,334 |
| | $ 13,904,258 | $ (10,240,678) | $ (3,148,048) | $ 515,532 |

**Reconciliation to Statement of Activities:**

| | |
|---|---|
| Governmental funds transfers | $ (2,394,802) |
| Transfer capital asset from governmental activities to business-type activities | (515,532) |
| Total government-wide level | $ (2,910,334) |

*Balances:*

Interfund balances between activities at June 30, 2022, were as follows:

| Due From | Due To | Amount | Nature of Balance |
|---|---|---|---|
| General Fund | CAA | $ 48,323 | Grant Revenue |
| General Fund | Water Resources | 48 | Correction of errors |
| General Fund | Capital Project Fund | 95,584 | Grant Revenue |
| General Fund | EMS Fund | 10,569 | payroll expenses |
| CIA | General Fund | 216,611 | Festival of Light expenses |
| Economic Development | CIA | 40,000 | EDC Project Payment |
| E-911 | General Fund | 2 | Correction of errors |
| 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 | E-911 | 12 | Deposit errors |
| General Fund | CMA | 650,840 | Sales tax |
| General Fund | CMA | 74,274 | CDARS Interest |
| EMS Fund | CMA | 996,955 | EMS revenues |
| General Fund | CIA | 72,733 | Hotel Motel Tax |
| Fire/EMS Training | General Fund | 10 | Fee to maintain account |
| Airport Fund | General Fund | 103,718 | Donations |
| General Fund | TIF Fund | 55,626 | Sales tax |
| CMA | TIF Fund | 27,813 | Sales tax |
| Capital Improvement | General Fund | 5,000 | Grant revenue |
| General Fund | Cemetery Care | 77 | Deposit errors |
| Dedicated Sales Tax | Capital Project Fund | 96,333 | Operating expense |
| Police Bond | Fire/EMS Training | 32 | Deposit errors |
| Police Bond | Police Training Fund | 1,126 | Deposit errors |
| Police Bond | Combined Insurance | 786 | Insurance-Prop, Liab, WC |
| CMA | Street & Alley fund | 121 | Returned check |
| Combined Insurance Fund | Compensated Absence Fund | 8,058 | Deposit errors |
| CMA | Police Bond | 53 | Deposit errors |
| CMA | General Fund | 365,444 | Deposit errors |
| CMA | CIA | 5,152 | Insurance-Prop, Liab, WC |
| General Fund | Insurance Fund | 212,947 | Insurance-Prop, Liab, WC |
| EMS Fund | Insurance Fund | 30,982 | Insurance-Prop, Liab, WC |
| CIA | Insurance Fund | 490 | Insurance-Prop, Liab, WC |
| CMA | Insurance Fund | 65,895 | Insurance-Prop, Liab, WC |
| Airport Fund | Insurance Fund | 8,692 | Insurance-Prop, Liab, WC |
| General Fund | Compensated Absence Fund | 90,617 | Insurance-Prop, Liab, WC |
| EMS Fund | Compensated Absence Fund | 20,583 | Insurance-Prop, Liab, WC |
| CIA | Compensated Absence Fund | 417 | Insurance-Prop, Liab, WC |
| CMA | Compensated Absence Fund | 777 | Insurance-Prop, Liab, WC |
| Airport Fund | Compensated Absence Fund | 133 | Insurance-Prop, Liab, WC |
| Combined Insurance Fund | Compensated Absence Fund | 10,263 | Insurance-Prop, Liab, WC |
| Total | | $ 3,675,902 | |

**Reconciliation to Fund Financial Statements:**

| | Due From | Due To | Net Internal Service Balances | Net Internal Balances |
|---|---|---|---|---|
| Governmental Funds | $ 1,905,462 | $ (3,112,723) | $ - | $ (1,207,261) |
| Proprietary Funds | 1,770,440 | (563,179) | - | 1,207,261 |
| | $ 3,675,902 | $ (3,675,902) | $ - | $ - |

## 10. 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.

## 11. Pension Plan Participation

The City of Chickasha participates in five 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
5. ICMA-RC – an IRS Code Section 457 governmental deferred compensation plan

*OFPRS:*

*Plan Summary Information.* The City of Chickasha, as the employer, participates in a statewide cost-sharing multiple employer defined benefit pension plan through the Oklahoma Firefighter's Pension and Retirement System (OFPRS). The OFPRS defined benefit pension plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Pursuant to the requirements of Title 11, section 22-102, the City must participate in the plan if they employ full-time or volunteer firefighters.

The OFPRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained from the website www.ok.gov/fprs or by writing to OFPRS, 4545 N. Lincoln Blvd., Suite 265, Oklahoma City, OK 73105-3414.

*Funding Policy.* OFPRS plan members that are volunteer firefighters are not required to contribute to the plan. OFPRS plan members are required to contribute 9% to the plan. The City is required by state law to contribute 14% per year of covered payroll per paid firefighter. The plan is funded by contributions from participants, employers, insurance premium taxes, and state appropriations, as necessary.
The OFPRS contributions for the last three fiscal years are as follows:

| Fiscal Year | Required Contributions | Amount Contributed |
|---|---|---|
| 2020 | $ 344,930 | $ 344,930 |
| 2021 | $ 328,567 | $ 328,567 |
| 2022 | $ 347,099 | $ 347,099 |

*OPPRS:*

*Plan Summary Information.* The City of Chickasha, as the employer, participates in a statewide cost-sharing multiple employer defined benefit pension plan through the Oklahoma Police Pension and Retirement System (OPPRS). The OPPRS defined benefit pension plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Pursuant to the requirements of Title 11, section 22-102, the City must participate in the plan if they employ a certain number of fulltime police officers.

The OPPRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained from the website www.ok.gov/opprs or by writing to OPPRS, 1001 N.W. 63rd St., Suite 605, Oklahoma City, OK 73116-7335.

*Funding Policy.* The City is required by state law to contribute 13% of covered payroll per year for each police officer. Employees contribute 8% of covered payroll. The plan is funded by contributions from participants, employers, insurance premium taxes, and state appropriations, as necessary.

The OPPRS contributions for the last three fiscal years are as follows:

| Fiscal Year | Required Contributions | Amount Contributed |
|---|---|---|
| 2020 | $ 202,010 | $ 202,010 |
| 2021 | $ 178,514 | $ 178,514 |
| 2022 | $ 170,152 | $ 170,152 |

*OkMRF Defined Benefit Plan:*

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. Employees are vested after 10 years. The City's OkMRF defined benefit pension plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries.

Funding Policy – The contribution requirements of the City and employees are established and may be amended by the OkMRF board. Employees are required to contribute 4% of their annual covered salary. The City of Chickasha is required to contribute at an actuarially determined rate; the rate during fiscal year 2021-2022 was 10.71% of covered payroll.

Annual Pension Cost – For 2021-2022, the City of Chickasha's annual pension cost of $246,200 for the OkMRF plan was equal to the required and actual contributions. The required contribution was determined as part of the June 30, 2022 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.25% investment rate of return, (b) projected salary increases due to inflation of 4%, compounded annually (higher for younger employees), and (c) projected salary increases due to age/seniority, compounded annually. Funding requirements may increase in the future as benefits accrue.

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.

Contributions for the last three fiscal years were as follows:

| Fiscal Year | Employee Contributions | Employer Contributions |
|---|---|---|
| 2020 | $ 84,195 | $ 158,286 |
| 2021 | $ 86,304 | $ 204,108 |
| 2022 | $ 91,951 | $ 246,200 |

*OkMRF Defined Contribution City Manager Plan:*

Effective May 1, 2022, 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 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 2021-2022 were $13,448.

## 12. Commitments and Contingencies

*Compensated Absences:*

As a result of the City's use of the modified cash basis of accounting, accrued liabilities related to compensated absences (vacation and compensation leave) earned but unpaid at year-end are not reflected in the basic financial statements. The compensated absence commitment at June 30, 2022, is summarized as follows:

- Governmental activities $713,767
- Business-type activities $23,369

*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. 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.

## 13. Subsequent Events

In July 2023, The City received approval from the OWRB for a loan in the amount of $67.7 million, for a period of 30 years with a final payment date of September 15, 2053. The loan was approved specifically for the purpose of constructing a water treatment plant, making improvements to the water system including new drum intake screens and water lines, upgrading the holding pond raw water pumps, and all related appurtenances. In August 2023, Chickasha citizens voted to approve a 1.25% retail sales tax to generate the needed funds to pay back the debt. The new sales tax took effect on January 1, 2024. The City had a .75% sales tax that expired on December 31, 2023, resulting in a net change of .5% and bringing the City's current sales tax rate to 4.25%.

## SUPPLEMENTARY AND OTHER INFORMATION

## Budgetary Comparison Schedule (Modified Cash Basis) – General Fund – Year Ended June 30, 2022

| | General Fund | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual Amounts, Budgetary Basis | Variance with Final Budget - Positive (Negative) |
| | Original | Final | | |
| **Beginning Budgetary Fund Balance** | $ 1,453,595 | $ 1,678,930 | $ 2,342,348 | $ 663,418 |
| **Resources (Inflows):** | | | | |
| Taxes | 14,588,000 | 14,588,000 | 15,667,771 | 1,079,771 |
| Intergovernmental | 27,217 | 238,614 | 345,254 | 106,640 |
| Charges for services | 230,950 | 230,950 | 202,006 | (28,944) |
| Licenses and Permits | 284,600 | 284,600 | 381,152 | 96,552 |
| Investment Income | 8,500 | 8,500 | 6,115 | (2,385) |
| Miscellaneous | 148,322 | 229,963 | 114,826 | (115,137) |
| Other Financing Sources - Transfers In | 2,140,000 | 2,150,000 | 2,249,685 | 99,685 |
| Total Resources | 17,427,589 | 17,730,627 | 18,966,809 | 1,236,182 |
| **Amount available for appropriation** | 18,881,184 | 19,409,557 | 21,309,157 | 1,899,600 |
| **Charges to Appropriations (Outflows):** | | | | |
| Departmental: | | | | |
| General government | 2,009,023 | 2,443,926 | 1,639,860 | 804,066 |
| Public Safety | 7,957,119 | 7,134,141 | 6,218,141 | 916,000 |
| Highways and streets | 604,367 | 761,611 | 744,337 | 17,274 |
| Culture and recreation | 1,348,949 | 1,648,653 | 1,432,577 | 216,076 |
| Cemetery | 138,969 | 138,969 | 76,315 | 62,654 |
| Community development | 176,757 | 207,257 | 176,955 | 30,302 |
| Other Financing Uses - Transfers Out | 6,646,000 | 7,075,000 | 6,466,373 | 608,627 |
| Total Charges to Appropriations | 18,881,184 | 19,409,557 | 16,754,558 | 2,654,999 |
| Ending Budgetary Fund Balance | $ - | $ - | 4,554,599 | $ 4,554,599 |
| Reconciliation to Statement of Revenues, Expenditures, and Change in Fund Balance: | | | | |
| Interaccount Transfers Out | | | (990,755) | |
| Fire/EMS Training Account Balance | | | 1,735 | |
| Police Training Account Balance | | | 56,230 | |
| Police Bond Account Balance | | | 294,959 | |
| Insurance Account Balance | | | 3,611,795 | |
| Total General Fund - Fund Balance | | | $ 7,528,563 | |

## Budgetary Comparison Schedule (Modified Cash Basis) – EMS Fund – Year Ended June 30, 2022

**City of Chickasha**
**Budget and Actual (with Variances)**
**EMS Fund (23)**

| | EMS Fund | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual Amounts, Budgetary Basis | Variance with Final Budget - Positive (Negative) |
| | Original | Final | | |
| **Beginning Budgetary Fund Balance** | $ - | $ - | $ (509,876) | $ (509,876) |
| **Resources (Inflows)** | | | | |
| Intergovernmental | 175,000 | 242,429 | - | (242,429) |
| Charges for services | 1,377,000 | 1,377,000 | 834,555 | (542,445) |
| Investment Income | 50 | 50 | 317 | 267 |
| Miscellaneous | 500 | 500 | 563,795 | 563,295 |
| Total Resources | 1,552,550 | 1,619,979 | 1,398,667 | (221,312) |
| Amounts Available for Appropriation | 1,552,550 | 1,619,979 | 888,791 | (731,188) |
| **Charges to Appropriations (Outflows)** | | | | |
| Public Safety | 1,552,550 | 1,619,979 | 1,551,453 | 68,526 |
| Total Charges to Appropriations | 1,552,550 | 1,619,979 | 1,551,453 | 68,526 |
| Fund balances - ending | $ - | $ - | $ (662,662) | $ (662,662) |

## Budgetary Comparison Schedule (Modified Cash Basis) – ED Dedicated Sales Tax Fund – Year Ended June 30, 2022

**City of Chickasha**
**Budget and Actual (with Variances)**
**ED - Dedicated Sales Tax Fund**

| | ED-Dedicated Sales Tax Fund | | | |
|---|---|---|---|---|
| | Budgeted Amounts | | Actual Amounts, Budgetary Basis | Variance with Final Budget - Positive (Negative) |
| | Original | Final | | |
| **Beginning Budgetary Fund Balance** | $ 1,576,515 | $ 1,576,515 | $ 2,469,185 | $ 892,670 |
| **Resources (Inflows)** | | | | |
| Investment Income | 20,000 | 20,000 | 3,860 | (16,140) |
| Total Resources | 20,000 | 20,000 | 3,860 | (16,140) |
| Amounts Available for Appropriation | 1,596,515 | 1,596,515 | 2,473,045 | 876,530 |
| **Charges to Appropriations (Outflows)** | | | | |
| Economic Development | 1,596,515 | 1,596,515 | 660,003 | 936,512 |
| Total Charges to Appropriations | 1,596,515 | 1,596,515 | 660,003 | 936,512 |
| Fund balances - ending | $ - | $ - | $ 1,813,042 | $ 1,813,042 |

**Footnotes to Budgetary Comparison Schedules:**

**1.** The budgetary comparison schedules are reported on the same modified cash basis as governmental funds within the basic financial statements.

**2.** The legal level of appropriation control is the department level within a fund. Transfers of appropriation within a department of 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.

## Non-Major Governmental Funds Combining Balance Sheet (Modified Cash Basis) – June 30, 2022

| | Special Revenue | | | | | Capital Project | |
|---|---|---|---|---|---|---|---|
| | Donations | Tax Increment District | Chickasha Industrial Authority | E911 Fund | Street and Alley | Cemetery Care | Total Other Governmental Funds |
| **ASSETS** | | | | | | | |
| Cash and cash equivalents | $ 214,177 | $ 36,299 | $ 555,945 | $ 147,913 | $ 121,666 | $ 434,556 | $ 1,510,556 |
| Investments | - | - | - | - | - | 300,014 | 300,014 |
| Due from other funds | - | 83,439 | 117,885 | 12 | 121 | 77 | 201,534 |
| Total assets | $ 214,177 | $ 119,738 | $ 673,830 | $ 147,925 | $ 121,787 | $ 734,647 | $ 2,012,104 |
| **LIABILITIES AND FUND BALANCES** | | | | | | | |
| Liabilities: | | | | | | | |
| Due to other funds | $ - | $ - | $ 216,611 | $ 2 | $ - | $ - | $ 216,613 |
| Total liabilities | - | - | 216,611 | 2 | - | - | 216,613 |
| Fund balances: | | | | | | | |
| Restricted | 197,168 | 119,664 | 328,269 | 137,268 | 121,323 | 87,988 | 991,680 |
| Assigned | 17,009 | 74 | 128,950 | 10,655 | 464 | 646,659 | 803,811 |
| Total fund balances | 214,177 | 119,738 | 457,219 | 147,923 | 121,787 | 734,647 | 1,795,491 |
| Total liabilities and fund balances | $ 214,177 | $ 119,738 | $ 673,830 | $ 147,925 | $ 121,787 | $ 734,647 | $ 2,012,104 |

## Non-Major Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Modified Cash Basis) – Year Ended June 30, 2022

| | Donations | Tax Increment District | Chickasha Industrial Authority | E-911 | Street and Alley | Cemetery Care | Total Other Governmental Funds |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| Taxes | $ - | $ 2,110 | $ 618,821 | $ 156,368 | $ - | $ - | $ 777,299 |
| Intergovernmental | - | - | - | 20,837 | 156,458 | - | 177,295 |
| Charges for services | - | - | - | - | - | 34,080 | 34,080 |
| Investment earnings | 342 | 74 | 1,102 | 130 | 464 | 1,299 | 3,411 |
| Miscellaneous | 132,195 | - | - | - | - | - | 132,195 |
| Total revenues | 132,537 | 2,184 | 619,923 | 177,335 | 156,922 | 35,379 | 1,124,280 |
| **EXPENDITURES** | | | | | | | |
| Public safety | 52,470 | - | - | 36,276 | - | - | 88,746 |
| Culture and recreation | 1,500 | - | - | - | - | - | 1,500 |
| Economic development | - | - | 551,681 | - | - | - | 551,681 |
| Capital Outlay | 3,500 | - | 37,500 | 185,017 | 27,500 | - | 253,517 |
| Total Expenditures | 57,470 | - | 589,181 | 221,293 | 27,500 | - | 895,444 |
| Excess (deficiency) of revenues over expenditures | 75,067 | 2,184 | 30,742 | (43,958) | 129,422 | 35,379 | 228,836 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers out | - | - | (197,406) | - | - | - | (197,406) |
| Total other financing sources and uses | - | - | (197,406) | - | - | - | (197,406) |
| Net change in fund balances | 75,067 | 2,184 | (166,664) | (43,958) | 129,422 | 35,379 | 31,430 |
| Fund balances - beginning, restated | 139,110 | 117,554 | 623,883 | 191,881 | (7,635) | 699,268 | 1,764,061 |
| Fund balances - ending | $ 214,177 | $ 119,738 | $ 457,219 | $ 147,923 | $ 121,787 | $ 734,647 | $ 1,795,491 |

## Combining Balance Sheet Schedule (Modified Cash Basis) – General Fund Accounts – June 30, 2022

| | General Fund Account | Fire/EMS Training Account | Police Training Account | Police Bond Account | Insurance Account | Total General Fund Accounts |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and cash equivalents | $ 4,043,016 | $ 1,713 | $ 55,104 | $ 300,971 | $ 2,652,813 | $ 7,053,617 |
| Investments | 301,063 | - | - | - | 800,037 | 1,101,100 |
| Due from other funds | 690,795 | 32 | 1,126 | 53 | 450,640 | 1,142,646 |
| Total assets | $ 5,034,874 | $ 1,745 | $ 56,230 | $ 301,024 | $ 3,903,490 | $ 9,297,363 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Due to other funds | $ 1,462,813 | $ 10 | $ - | $ 1,944 | $ 291,695 | $ 1,756,462 |
| Due to other governments | - | - | - | 1,874 | - | 1,874 |
| Due to depositors | 8,217 | - | - | - | - | 8,217 |
| Due to bondholders | - | - | - | 2,247 | - | 2,247 |
| Total liabilities | 1,471,030 | 10 | - | 6,065 | 291,695 | 1,768,800 |
| Fund balances: | | | | | | |
| Assigned | 6,040 | 1,735 | 56,230 | 294,959 | - | 358,964 |
| Unassigned | 3,557,804 | - | - | - | 3,611,795 | 7,169,599 |
| Total fund balances | 3,563,844 | 1,735 | 56,230 | 294,959 | 3,611,795 | 7,528,563 |
| Total liabilities and fund balances | $ 5,034,874 | $ 1,745 | $ 56,230 | $ 301,024 | $ 3,903,490 | $ 9,297,363 |

## Combining Schedule of Revenues, Expenses, and Changes in Fund Balance (Modified Cash Basis) - General Fund Accounts - Year Ended June 30, 2022

| | General Fund Account | Fire/EMS Training Account | Police Training Account | Police Bond Account | Insurance Account | Total General Fund Accounts |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes | $ 15,667,771 | $ - | $ - | $ - | $ - | $ 15,667,771 |
| Intergovernmental | 345,254 | - | - | - | - | 345,254 |
| Charges for services | 202,006 | - | - | - | - | 202,006 |
| Fines and forfeitures | - | - | - | 140,580 | - | 140,580 |
| Licenses and permits | 381,152 | - | - | - | - | 381,152 |
| Investment earnings | 6,115 | 1 | 13 | 167 | 4,387 | 10,683 |
| Miscellaneous | 114,826 | - | - | - | 871,437 | 986,263 |
| Total revenues | 16,717,124 | 1 | 13 | 140,747 | 875,824 | 17,733,709 |
| **EXPENDITURES** | | | | | | |
| Current: | | | | | | |
| General government | 1,579,651 | - | - | - | 1,861,742 | 3,441,393 |
| Public Safety | 5,858,314 | - | 3,367 | 22,656 | - | 5,884,337 |
| Highways and streets | 744,337 | - | - | - | - | 744,337 |
| Culture and recreation | 1,355,201 | - | - | - | - | 1,355,201 |
| Cemetery | 55,100 | - | - | - | - | 55,100 |
| Community development | 176,955 | - | - | - | - | 176,955 |
| Capital Outlay | 518,627 | - | - | - | - | 518,627 |
| Total Expenditures | 10,288,185 | - | 3,367 | 22,656 | 1,861,742 | 12,175,950 |
| Excess (deficiency) of revenues over expenditures | 6,428,939 | 1 | (3,354) | 118,091 | (985,918) | 5,557,759 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Interaccount transfers in | 95,905 | 69 | 4,628 | - | 990,755 | 1,091,357 |
| Interaccount transfers out | (990,755) | - | - | (100,602) | - | (1,091,357) |
| Transfers in | 2,153,780 | - | - | - | 3,606,958 | 5,760,738 |
| Transfers out | (6,466,373) | - | - | - | - | (6,466,373) |
| Total other financing sources and uses | (5,207,443) | 69 | 4,628 | (100,602) | 4,597,713 | (705,635) |
| Net change in fund balances | 1,221,496 | 70 | 1,274 | 17,489 | 3,611,795 | 4,852,124 |
| Fund balances - beginning, restated | 2,342,348 | 1,665 | 54,956 | 277,470 | - | 2,676,439 |
| Fund balances - ending | $ 3,563,844 | $ 1,735 | $ 56,230 | $ 294,959 | $ 3,611,795 | $ 7,528,563 |

## Combining Schedule of Net Position (Modified Cash Basis) – Chickasha Municipal Authority Enterprise Fund Accounts - June 30, 2022

| | Chickasha Municipal Authority Account | Water Meter Deposit Account | Water Resource Account | Total CMA Accounts |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | $ 11,763,585 | $ 30,043 | $ 527,450 | $ 12,321,078 |
| Investments | 6,452,328 | - | 300,014 | 6,752,342 |
| Restricted cash and cash equivalents | 511,304 | 284,607 | - | 795,911 |
| Restricted investments | - | 100,005 | - | 100,005 |
| Interaccount receivables | 23,397 | 87 | 3,764 | 27,248 |
| Due from other funds | 1,722,069 | - | 48 | 1,722,117 |
| Total current assets | 20,472,683 | 414,742 | 831,276 | 21,718,701 |
| Non-current assets: | | | | |
| Restricted: | | | | |
| Capital Assets: | | | | |
| Land and construction in progress | 3,632,026 | - | - | 3,632,026 |
| Other capital assets,net of accumulated depreciation | 34,946,527 | - | - | 34,946,527 |
| Total non-current assets | 38,578,553 | - | - | 38,578,553 |
| Total assets | 59,051,236 | 414,742 | 831,276 | 60,297,254 |
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Interaccount payables | 3,851 | 23,397 | - | 27,248 |
| Due to other funds | 452,136 | - | - | 452,136 |
| Deposits subject to refund | - | 38,461 | - | 38,461 |
| Note payable | 1,115,000 | - | - | 1,115,000 |
| Total current liabilities | 1,570,987 | 61,858 | - | 1,632,845 |
| Non-current liabilities: | | | | |
| Deposits subject to refund | - | 346,146 | - | 346,146 |
| Note payable | 1,145,000 | - | - | 1,145,000 |
| Total non-current liabilities | 1,145,000 | 346,146 | - | 1,491,146 |
| Total liabilities | 2,715,987 | 408,004 | - | 3,123,991 |
| **NET POSITION** | | | | |
| Net investment in capital assets | 36,318,553 | - | - | 36,318,553 |
| Restricted for debt service | 387,174 | - | - | 387,174 |
| Restricted for capital projects | 124,130 | - | - | 124,130 |
| Restricted for other purposes | - | 6,738 | 831,276 | 838,014 |
| Restricted for specific purposes | - | - | - | - |
| Unrestricted | 19,505,392 | - | - | 19,505,392 |
| Total net position | $ 56,335,249 | $ 6,738 | $ 831,276 | $ 57,173,263 |

## Combining Schedule of Revenues, Expenses, and Changes in Net Position (Modified Cash Basis) – Chickasha Municipal Authority Enterprise Fund Accounts - Year Ended June 30, 2022

| | Chickasha Municipal Authority Account | Water Meter Deposit Account | Water Resource Account | Total CMA Accounts |
|---|---|---|---|---|
| **Operating Revenues:** | | | | |
| Water revenue | $ 2,788,319 | $ - | $ 73,384 | $ 2,861,703 |
| Sewer revenue | 1,742,496 | - | - | 1,742,496 |
| Sanitation revenue | 2,555,079 | - | - | 2,555,079 |
| Penalties and fees | 169,532 | - | - | 169,532 |
| User resource fees | 23,411 | - | - | 23,411 |
| Lake revenue | 86,938 | - | - | 86,938 |
| Miscellaneous | 43,009 | - | - | 43,009 |
| Total operating revenues | 7,408,784 | - | 73,384 | 7,482,168 |
| **OPERATING EXPENSES** | | | | |
| Administration | 417,098 | - | - | 417,098 |
| Water | 2,572,088 | - | - | 2,572,088 |
| Sewer | 846,851 | - | - | 846,851 |
| Sanitation | 2,231,665 | - | - | 2,231,665 |
| Lake | 33,145 | - | - | 33,145 |
| Building maintenance | 491,601 | - | - | 491,601 |
| Depreciation | 1,642,715 | - | - | 1,642,715 |
| Total Operating Expenses | 8,235,163 | - | - | 8,235,163 |
| Operating income (loss) | (826,379) | - | 73,384 | (752,995) |
| **NON-OPERATING REVENUES (EXPENSES)** | | | | |
| Interest and investment revenue | 39,164 | 468 | 1,347 | 40,979 |
| Interest expense | (69,916) | - | - | (69,916) |
| Grants | 279,894 | - | - | 279,894 |
| Miscellaneous revenue | 184,138 | - | - | 184,138 |
| Total non-operating revenue | 433,280 | 468 | 1,347 | 435,095 |
| Income (loss) before transfers | (393,099) | 468 | 74,731 | (317,900) |
| Transfers in | 5,152,541 | - | - | 5,152,541 |
| Transfers out | (2,226,225) | - | - | (2,226,225) |
| Change in net position | 2,533,217 | 468 | 74,731 | 2,608,416 |
| Total net position - beginning restated | 53,802,032 | 6,270 | 756,545 | 54,564,847 |
| Total net position - ending | $ 56,335,249 | $ 6,738 | $ 831,276 | $ 57,173,263 |

# 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 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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 19, 2025. Our report included an emphasis-of-a-matter paragraph related to the City's use of a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2022-001 through 2022-002 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2022-003 through 2022-005 to be significant deficiencies.

HSPG & ASSOCIATES, PC

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**Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2022-005.

**City's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**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.

February 19, 2025

**Finding 2022-001 Internal Controls**

**Criteria:** Management of the City is responsible for establishing and maintaining effective internal controls over financial reporting. These controls should allow management or employees to prevent or detect misstatements and prepare financial reports on a timely basis.

**Condition:** The City does not have sufficient controls for accurate and timely financial reporting. The City was not able to produce materially accurate financial statements until approximately 30 months after year-end.

**Cause**: The City experienced resource constraints during the year and did not have adequate procedures and controls in place to ensure the financial statements are prepared in a timely manner.

**Effect:** Audited financial statements were not available in a timely manner for users of the information.

**Recommendation:** We recommend that the City incorporate controls sufficient to ensure accurate and timely financial reporting.

**Views of Responsive Officials of Auditee:** Management will work toward incorporating controls sufficient to ensure accurate and timely financial reporting.

**Finding 2022-002; Accounts Payable**

**Criteria:** Controls should be sufficiently designed and implemented to ensure that payments to vendors are timely and correctly paid and recorded, and that controls are sufficient to ensure payments are authorized in accordance with City policy.

**Condition:** During our testwork we noted instances of over payments, duplicate payments, payments made to the wrong vendor, and late payments to vendors. We also noted checks issued after year-end being incorrectly posted to the year under audit. Additionally, we noted an instance of a cashier’s check being drafted and paid outside of customary City policy.

**Cause:** The City experienced resource constraints and did not have proper procedures and controls in place to ensure the timely and accurate payments to the City’s vendors and suppliers, or to ensure compliance with City purchasing policies.

**Effect:** Without adequate controls, the City is at risk of making erroneous or unauthorized payments.

**Recommendation:** We recommend that controls be reviewed to ensure payments are authorized, accurate and timely.

**Views of Responsive Officials of Auditee:** Management will monitor accounts payable to ensure timely and accurate payments.

**Finding 2022-003; 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 whether 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 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 agrees and will work diligently to provide accurate reporting.

**Finding 2022-004; EMS Billings**

**Criteria:** Controls were not sufficient to ensure EMS billings were adequately monitored and collected.

**Condition:** The City contracts its EMS billings to a third-party provider. These third-party providers were changed during the year and as result billings submitted for collections by the previous provider were not sufficiently monitored to ensure collection.

**Cause:** Controls were not sufficient within the City to ensure responsibilities were adequately defined and monitored regarding the transfer of uncollected EMS billings between service providers.

**Effect:** Payment for services rendered by the City's EMS could be uncollected.

**Recommendation:** We recommend the City develop controls to ensure payments for the City's EMS is monitored, particularly with regard to a change in third-party providers.

**Views of Responsive Officials of Auditee:** Management will monitor EMS payments.

**Finding 2022-005; Deficit Fund Balance**

**Criteria:** Oklahoma state statutes prohibit deficit fund balances.

**Condition:** As of June 30, 2022, the City's EMS fund reports a deficit fund balance of approximately $663,000.

**Caus***e:* The City began the year with a deficit of $510,000, which was then increased $153,000 during the year.

**Effect:** The City is not in compliance with state statutes.

**Recommendation:** Management should continue to monitor its resources and related budgeting to ensure it complies with state law prohibiting deficit fund balances.

**Views of Responsive Officials of Auditee:** Management will monitor the City's resources and related budgeting to ensure it is compliant with state law prohibiting deficit fund balances.

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** Finance **Agenda Item No. 6.b.**

**AGENDA ITEM: Discussion, consideration, and possible action to engage HSPG & Associates, LLC to perform the City of Chickasha's audit services for FY23 and FY24 and authorize the Mayor to execute the same.**

**I. BACKGROUND/DESCRIPTION:**

HSPG & Associates has provided a Letter of Engagement for the FY23 and FY 24 audits.

**II. RECOMMENDED ACTION:**

Approve HSPG & Associates, LLC to perform the City of Chickasha's audit services for FY23 and FY24 and authorize the Mayor to execute the same.

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| | | | |
|---|---|---|---|
| **Dept. Director:** Elaine Jensen, Finance Director | Fund | Account | Amount |
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:** March 3, 2025 | (From) | | |

**V. ATTACHMENTS:**

1. 20250225135115434

H | S
P | G

February 24, 2025

To the City Council and management of
The City of Chickasha, Oklahoma

We are pleased to confirm our understanding of the services we are to provide for the City of Chickasha, Oklahoma (the "City") for the years ended June 30, 2024 and 2023.

**Audit Scope and Objectives**

We will audit the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City as of and for the years ended June 30, 2024 and 2023.

We have also been engaged to report on supplementary information that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards ("GAAS"), and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements.

1) Schedule of expenditures of federal and state awards (modified cash basis), if necessary
2) Combining schedules (modified cash basis)

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audits of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1) Management's discussion and analysis
2) Budgetary comparison information (modified cash basis)

The objectives of our audits are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- If necessary, internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audits in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and if necessary, the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. If necessary, we will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Revenue recognition
- Management override of controls

Our audit of financial statements does not relieve you of your responsibilities.

**Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will, if necessary, perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audits, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

If a single audit is necessary, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

## Responsibilities of Management for the Financial Statements and Single Audit

Our audits will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the modified cash basis of accounting and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance if required; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audits, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance if necessary. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards.

You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

If required, at the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification.

The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of HSPG & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of HSPG & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an outside regulator. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Andy Cromer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for the fiscal 2023 financial statement audit will be $50,000. Our fee for the fiscal 2024 financial statement audit will be $50,000. If a single audit is required for 2023 or 2024, our fee will be $8,500 for each major program. These fees include our miscellaneous charges, such as travel and meals. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

**Reporting**

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

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If required, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign a copy of this letter and return it to us.

Sincerely,

HSPG & Associates, P.C.

HSPG & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Chickasha, Oklahoma .

Management signature:________________________________

Title:____________________________________________

Governance signature:________________________________

Title:____________________________________________

CHICKASHA

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** Administration **Agenda Item No. 6.c.**

**AGENDA ITEM: Discussion, consideration, and possible action to approve Ordinance 2025-04 -- AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA, AMENDING THE CODE OF ORDINANCES CHAPTER 2 "ADMINISTRATION", ARTICLE V, "BOARDS, COMMISSIONERS, AGENCIES AND SIMILAR BODIES", SECTION 2-169, "AVIATION BOARD", TO PROVIDE THAT THE CITY COUNCIL SHALL APPOINT TWO OF ITS MEMBERS TO SERVE ON THE AVIATION BOARD; PROVIDING FOR SEVERABILITY.**

**I. BACKGROUND/DESCRIPTION:**

The wording is being changed to reflect what is in the Parks and Recreation Board ordinance. This ordinance will require two City Council members to be appointed to the Aviation Board. This change has been requested by Mayor Grayson and City Manager Jim Crosby.

**II. RECOMMENDED ACTION:**

Approve Ordinance 2025-04 as presented.

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| **Dept. Director:** | Fund | Account | Amount |
|---|---|---|---|
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:** March 3, 2025 | (From) | | |

**V. ATTACHMENTS:**

1. ORD. 2025-04 Aviation Board

**ORDINANCE NO. 2025 -04**

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF CHICKASHA, GRADY COUNTY, STATE OF OKLAHOMA, AMENDING THE CODE OF ORDINANCES CHAPTER 2 "ADMINISTRATION", ARTICLE V, "BOARDS, COMMISSIONERS, AGENCIES AND SIMILAR BODIES", SECTION 2-169, "AVIATION BOARD", TO PROVIDE THAT THE CITY COUNCIL SHALL APPOINT TWO OF ITS MEMBERS TO SERVE ON THE AVIATION BOARD; PROVIDING FOR SEVERABILITY.**

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

**SECTION I.** That Chapter 2, Article V, Section 2-169 is hereby amended and shall hereinafter read as follows:

The City Council has established an Aviation Board to be composed of no more than seven members, who shall be appointed by the Mayor with the approval of the City Council. Two of the seven members shall be members of the City Council. All board members shall serve without compensation and for such term as the City Council may designate. The Aviation Board shall have the authority to make recommendations to the City Council regarding the operation of the airport and in matters that promote the welfare of aviation within the community and the city. Additionally, the Board shall have such further powers and duties as may be delegated to it by the City Council.

**SECTION II.** The remainder of Chapter 2, Article V, shall be unchanged by this Ordinance.

**SECTION III.** **Repealer.** All ordinances or parts thereof which are inconsistent with this ordinance are repealed upon 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.** Pursuant to 11 O.S. §14-108, the City Clerk is authorized to include this ordinance in the official Code of Ordinances for the City of Chickasha, it being the intent to authorize recodification with the inclusion of this ordinance upon approval.

Adopted and approved this 3rd day of March 2025.

______________________________

Zachary Grayson, Mayor

ATTESTED:

Susan M. McDaniel, CMC - City Clerk

(SEAL)

CHICKASHA

**Meeting Type: Council Agenda 3-3-2025**

**Meeting Date: 3/3/2025**

**Department:** City Clerk **Agenda Item No. 6.d.**

**AGENDA ITEM: Discussion, consideration and possible action to approve the Emergency Clause of Ordinance 2025-04.**

**I. BACKGROUND/DESCRIPTION:**

**II. RECOMMENDED ACTION:**

Approve the Emergency Clause of Ordinance 2025-04.

**III. FISCAL INFORMATION -**

**IV. FUND INFORMATION:**

| **Dept. Director:** | Fund | Account | Amount |
|---|---|---|---|
| | (To) | | |
| | FUND | ACCOUNT | AMOUNT |
| **Meeting Date:** March 3, 2025 | (From) | | |

**V. ATTACHMENTS:**