



Mayor and Board of Commissioners

Notice of Meeting

**Mayor and Board of Commissioners of the City of Enid, Oklahoma,
the Trustees of the Enid Municipal Authority, a Public Trust,
the Trustees of the Enid Economic Development Authority, a Public Trust, and the Trustees of
the Enid Public Transportation Authority, a Public Trust**

Notice is hereby given that the Mayor and Board of Commissioners of the City of Enid, Oklahoma, the Trustees of the Enid Municipal Authority, a Public Trust, the Trustees of the Enid Economic Development Authority, a Public Trust, and the Trustees of the Enid Public Transportation Authority, a Public Trust will meet in regular session at 6:30 PM on Tuesday, April 4, 2023, in the Council Chambers of the City Administration Building, located at 401 West Owen K. Garriott Road, in said city, and the agenda for said meeting is as follows:

NOTICE

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. Accordingly, the Mayor and Board of Commissioners may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed, the Mayor and Board of Commissioners may refer the matter to the City Manager, the City Attorney or to the recommending board, commission or committee.

- AGENDA -

Mayor and Board of Commissioners Regular Meeting

Page

1. Call to Order/Roll Call.
2. Invocation & Flag Salute.
3. Minutes.

3.1.	Consider approval of minutes of the Regular Commission meeting of March 21, 2023. Mayor and Board of Commissioners Regular Meeting - March 21, 2023 - Minutes - Pdf	5 - 13
4.	Awards, Presentations, Proclamations, and Organizational Business.	
4.1.	Present pet available for adoption at the City's Animal Welfare Department.	
4.2.	Present Proclamation to Johnston Seed Company.	
4.3.	Present Arbor Day Proclamation.	
4.4.	Consider an appointment to the Police Civil Service Commission. AI-23-081 - Pdf	14 - 32
4.5.	Approval of an appointment to the Aviation Advisory Board. AI-23-082 - Pdf	33 - 35
5.	Public Comment.	
6.	Consent.	
6.1.	Approve a contract with Enid Landscape and Lighting for trees to be planted at "Under Her Wing Was the Universe", in the amount of \$12,352.00, and authorize the Mayor to execute all contract documents. AI-23-084 - Pdf	36 - 42
6.2.	Approve Change Order No. 2 with Henson Construction, Enid, Oklahoma, for Project No. M-2311GFR - CDSA Basement HVAC Installation, in the amount of \$2,318.00, and authorize the Mayor to execute necessary documents. AI-23-088 - Pdf	43 - 46
6.3.	Accept an Easement for Public Highway and a Temporary Construction Easement from Carol and Larry Lahman, Enid, Oklahoma, at no cost to the City, for Project No. F-2202C - Norman Road Box Culvert and authorize the Mayor to execute necessary documents. AI-23-085 - Pdf	47 - 60
6.4.	Accept an Easement for Public Highway and a Temporary Construction Easement from Lynne Millis, Enid, Oklahoma, for Project No. F-2202C - Norman Road Box Culvert, approve payment in the amount of \$2,400.00; and authorize the Mayor to execute necessary documents. AI-23-086 - Pdf	61 - 71
6.5.	Accept the Independent Auditor's Report on the Financial Statements of the City of Enid, Oklahoma, and its related Authorities for the Fiscal Year ending June 30, 2022. AI-23-094 - Pdf	72 - 188

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|-------|---|-----------|
| 6.6. | Approve a resolution authorizing the City of Enid's participation in the Allergan Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.
AI-23-095 - Pdf | 189 - 191 |
| 6.7. | Approve a resolution authorizing the City of Enid's participation in the CVS Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.
AI-23-096 - Pdf | 192 - 194 |
| 6.8. | Approve a resolution authorizing the City of Enid's participation in the Teva Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.
AI-23-097 - Pdf | 195 - 197 |
| 6.9. | Approve a resolution authorizing the City of Enid's participation in the Walgreens Co. Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.
AI-23-098 - Pdf | 198 - 200 |
| 6.10. | Approve a resolution authorizing the City of Enid's participation in the Walmart Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.
AI-23-099 - Pdf | 201 - 203 |
| 6.11. | Approval of claims in the amount of \$8,122,806.24.
2023-04-04 CLAIMSLIST
2023-04-04 JP MORGAN CLAIMSLIST | 204 - 221 |
| 7. | Recess to Convene as the Enid Municipal Authority. | |
| 8. | Trustees of the Enid Municipal Authority Regular Meeting. | |
| 9. | Enid Municipal Authority Regular Meeting. | |
| 9.1. | Approval of claims in the amount of \$372,872.28. | |
| 10. | Adjourn to Convene as the Enid Economic Development Authority. | |
| 11. | Trustees of the Enid Economic Development Authority Regular Meeting. | |
| 12. | Enid Economic Development Authority Regular Meeting. | |
| 12.1. | Approval of claims in the amount of \$14,397.29. | |
| 13. | Adjourn to Convene as the Enid Public Transportation Authority. | |
| 14. | Trustees of the Enid Public Transportation Authority Regular Meeting. | |
| 15. | Enid Public Transportation Authority Regular Meeting. | |

- 15.1. Conduct a public hearing and consider approval of a resolution authorizing the filing of a grant application, and upon approval of said application, approve the execution of an agreement with the Oklahoma Department of Transportation (ODOT), Transit Programs Division, for the Section 5311 - Formula Grants for Rural Areas Program Federal Fiscal Year 2023, and authorize the Chairman to execute necessary documents.
[AI-23-093 - Pdf](#)
- 15.2. Approval of claims in the amount of \$6,151.78.
16. Adjourn to Reconvene as the Enid City Commission.
17. Executive Session.
 - 17.1. Consider convening into Executive Session, at the recommendation of the City Attorney, pursuant to 25 O.S. §307(B)(4), to discuss pending claim and ongoing negotiations with the Board of Trustees of the Criminal Justice Authority of Garfield County regarding a new jail agreement and the ongoing dispute over the Jail Administrator's failure to accept arrestees' personal property during the booking process, and the attorney/client privilege to engage in confidential communication between the public body and its attorney, as disclosure would seriously impair the ability of the public body to proceed with these matters in the public's interests and reconvene into regular session to take any necessary action.
18. Reconvene into Regular Session to Take Necessary Action.
19. Adjourn.

**City of Enid
Mayor and Board of Commissioners
Minutes**

The Mayor and Board of Commissioners of the City of Enid, County of Garfield, State of Oklahoma, the Trustees of the Enid Municipal Authority, a Public Trust, the Trustees of the Enid Economic Development Authority, a Public Trust, and the Trustees of the Enid Public Transportation Authority, a Public Trust, met in regular session at 6:30 PM on Tuesday, March 21, 2023, in the Council Chambers of the City Administration Building, located at 401 West Owen K. Garriott Road, in said city, and the minutes for said meeting are as follows:

1. CALL TO ORDER/ROLL CALL.

Mayor Pankonin called the meeting to order with the following members present and absent:

PRESENT: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

ABSENT:

Others present were City Manager Jerald Gilbert, Assistant City Manager Scott Morris, City Clerk Summer Anderson, Director of Community Development Alex Hamilton, Accounting Manager Jennifer Smith, Engineering Director Murali Katta, City Engineer Jason Unruh, City Attorney Carol Lahman, Fire Chief Jason Currier, Police Chief Bryan Skaggs, CDBG Coordinator Laura Girty, Assistant City Attorney Joshua Conaway, Project Manager/ADA Administrator Angela Rasmusson, and Ex-Officio Member Colonel Matthew A. Astroth.

2. INVOCATION & FLAG SALUTE.

Glenn Watson of Emmanuel Baptist Church gave the Invocation, and the Flag Salute was led by Commissioner Allen.

3. MINUTES.

1. Consider approval of minutes of the Regular Commission meeting of March 7, 2023.

Moved by Keith Siragusa, seconded by Whitney Roberts, to approve minutes of the Regular Commission meeting of March 7, 2023.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

4. AWARDS, PRESENTATIONS, PROCLAMATIONS, AND ORGANIZATIONAL BUSINESS.

1. Present pet available for adoption at the City's Animal Welfare Department.

Enid Animal Welfare Adoption Coordinator Christiana Whitmore presented "Sarge", a 6 to 8-year-old Labrador mix, available for adoption at the City's Animal Welfare Department.

2. Recognize City of Enid Employee of the Month for March.

Public Works Administrative Assistant Kelley Munkres was recognized as City of Enid Employee of the Month for March.

3. Present "Week of the Young Child" Proclamation.

A proclamation was presented to Cheila Armour with the Northwest Oklahoma Early Childhood Coalition and the Community Development Support Association, proclaiming the week of April 1 through 7, 2023, as "Week of the Young Child" in Enid.

5. PUBLIC COMMENT.

Mayor Pankonin explained that comments would be limited to one minute for repeated topics recently heard by the Commission, while comments pertaining to new topics would receive three minutes.

Rae Graves spoke regarding the Board of Directors of the Public Library of Enid and Garfield County, and her concerns of one particular group making decisions for everyone.

Rose Carr spoke regarding issues of illegal parking on the south side of Boggy Creek. City Manager Jerald Gilbert explained that this area would soon be sodded, and they could look into the parking issues.

Valarie Toombs voiced her concerns regarding the political environment in Enid. She spoke of the importance of the community being unified and doing the right thing.

Father James Neal spoke regarding the duty of the City Commission to stand for the people of Enid, and his concerns that comment at the meetings had become a pulpit for hatred, conspiracy theories and lies, urging Commissioners to take action.

John Gray spoke regarding racism in the community, expressing that some people now felt emboldened to express this publicly. Additional concerns were related to recent bills proposed by legislatures.

Kristi Balden spoke regarding the Board of Directors of the Public Library of Enid and Garfield County, expressing concerns of censorship. She felt the board was interfering in parenting by censoring the books that would be available for children to choose from.

Rhyn Arnold spoke against censorship and banning books by the Board of Directors of the Public Library of Enid and Garfield County, expressing concerns that it would

leave children in the dark and vulnerable. This was a threat to freedom of speech and choice.

Kay Sanders spoke in opposition of the Board of Directors of the Public Library of Enid and Garfield County editing content so it aligned with their personal beliefs, noting that a public library should serve everyone. Additional concerns were related to the policy changes, and difficulty in navigating them.

Kat Jeanne spoke regarding banning of books, noting that it lowers reading levels and experiences across a spectrum of topics, and the importance of keeping information available for all.

Gracie Mae spoke regarding mental health and suicide in the LGBTQ+ community and her concerns of the Library Board having a majority of members with the same religious ideology, and the importance of inclusivity.

Jennie Butler Scott spoke regarding white supremacy, thanking those Commissioners that have publicly denounced it. Additional concerns were one particular religious group pushing their ideals on the entire community, and censorship in the library.

Katina Sundvall spoke regarding the LGBTQ+ community, and censorship in the library. Ms. Sundvall urged Commissioners take action to correct these issues, the library board and listen to the community.

Diane Levesque spoke regarding economic development, and why Enid was not in consideration as a location for two manufacturing facilities, expressing her belief that Enid and Oklahoma were experiencing an economic boycott due to choices of elected officials.

Norman Grey spoke regarding the Public Library of Enid and Garfield County, and his concerns of censorship. He felt the Library Board did not understand their own censorship policies. He did not want a small group imposing their own religious beliefs on others.

Bob Osborn spoke thanked Commissioners for their service to the community. He expressed that he did not hear any hateful or negative speech from conservatives on his side.

6. ADMINISTRATION.

1. Consider approval of an emergency resolution authorizing the City Attorney to levy a judgment of the Court of Existing Claims of the State of Oklahoma, entered in favor of Edward Arens, in the amount of \$104,773.50 on the tax rolls; approving an agreement acknowledging such judgment; and providing for the payment of such judgment in exchange for the City's promise to repay such judgment from collected tax levies.

Moved by Jerry Allen, seconded by Derwin Norwood, to approve an emergency resolution authorizing the City Attorney to levy a judgment of the Court of Existing Claims of the State of Oklahoma, entered in favor of Edward Arens, in the amount of \$104,773.50 on the tax rolls; approving an agreement acknowledging such judgment; and providing for the payment of such judgment in exchange for the City's promise to repay such judgment from collected tax levies.

Carried by the following votes:

Ayes: Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, Scott Orr and George Pankonin.

Nays:

Moved by Jerry Allen, seconded by Whitney Roberts, to approve the emergency clause for the resolution.

Carried by the following votes:

Ayes: Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, Scott Orr and George Pankonin.

Nays:

7. CONSENT.

- 1. Accept Project No. W-2301P - Utility Maintenance Water Cut Concrete Point Repairs, as completed by the contractor, JMB Concrete Construction, Enid, Oklahoma.

Moved by Derwin Norwood, seconded by Scott Orr, to accept Project No. W-2301P - Utility Maintenance Water Cut Concrete Point Repairs, as completed by the contractor, JMB Concrete Construction, Enid, Oklahoma.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

- 2. Accept Project No. S-2306 – Fiscal Year 2023 Root Control Program, as completed by the contractor, Duke’s Root Control, Syracuse, New York.

Moved by Derwin Norwood, seconded by Scott Orr, to accept Project No. S-2306 – Fiscal Year 2023 Root Control Program, as completed by the contractor, Duke’s Root Control, Syracuse, New York.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

3. Accept Oklahoma Department of Environmental Quality (ODEQ) Permit No. WL000024220594, which approves the construction of a waterline to serve the residences along East Oklahoma Avenue from South 7th Street to South 16th Street.

Moved by Derwin Norwood, seconded by Scott Orr, to accept Oklahoma Department of Environmental Quality (ODEQ) Permit No. WL000024220594, which approves the construction of a waterline to serve the residences along East Oklahoma Avenue from South 7th Street to South 16th Street.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr
4. Accept an Easement for Public Highway and a Temporary Construction Easement from David and Sally Cook, Enid, Oklahoma, for Project No. F-2202C - Norman Road Box Culvert, approve payment in the amount of \$9,405.00; and authorize the Mayor to execute necessary documents.

Moved by Derwin Norwood, seconded by Scott Orr, to accept an Easement for Public Highway and a Temporary Construction Easement from David and Sally Cook, Enid, Oklahoma, for Project No. F-2202C - Norman Road Box Culvert, approve payment in the amount of \$9,405.00; and authorize the Mayor to execute necessary documents.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr
5. Award a contract to Solomon Bassoff of Faducci, LLC for the Walking Trails Interactive Art Project, Armadillo, Coyote and Raccoon with steel drums sculpture, in the amount of \$47,000.00; and authorize the Mayor to execute all contract documents.

Moved by Derwin Norwood, seconded by Scott Orr, to award a contract to Solomon Bassoff of Faducci, LLC for the Walking Trails Interactive Art Project, Armadillo, Coyote and Raccoon with steel drums sculpture, in the amount of \$47,000.00; and authorize the Mayor to execute all contract documents.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr
6. Approve Change Order No. 1 with Henson Construction, Enid, Oklahoma, for Project No. M-2311GFR - CDSA Basement HVAC Installation, in the amount of \$2,438.00.

Moved by Derwin Norwood, seconded by Scott Orr, to approve Change Order No. 1 with Henson Construction, Enid, Oklahoma, for Project No. M-2311GFR - CDSA Basement HVAC Installation, in the amount of \$2,438.00.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

- 7. Approve an agreement between the City of Enid and the Enid Municipal Authority for payment of a Workers' Compensation judgment in favor of Edward Arens in the amount of \$104,773.50.

Moved by Derwin Norwood, seconded by Scott Orr, to approve an agreement between the City of Enid and the Enid Municipal Authority for payment of a Workers' Compensation judgment in favor of Edward Arens in the amount of \$104,773.50.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

- 8. Approval of claims in the amount of \$4,603,369.44.

Moved by Derwin Norwood, seconded by Scott Orr, to approve claims in the amount of \$4,603,369.44.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

8. RECESS TO CONVENE AS THE ENID MUNICIPAL AUTHORITY.

9. TRUSTEES OF THE ENID MUNICIPAL AUTHORITY REGULAR MEETING.

Present: Trustees Allen, Norwood, Siragusa, Roberts, Stallings, Orr and Chairman Pankonin.

Absent:

10. ENID MUNICIPAL AUTHORITY REGULAR MEETING.

- 1. Approve an agreement between the City of Enid and the Enid Municipal Authority for payment of a Workers' Compensation judgment in favor of Edward Arens in the amount of \$104,773.50.

Moved by Keith Siragusa, seconded by Whitney Roberts, to approve an agreement between the City of Enid and the Enid Municipal Authority for payment of a Workers' Compensation judgment in favor of Edward Arens in the amount of \$104,773.50.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

- 2. Approval of claims in the amount of \$225,474.62.

Moved by Derwin Norwood, seconded by Scott Orr, to approve claims in the amount of \$225,474.62.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

11. ADJOURN TO CONVENE AS THE ENID ECONOMIC DEVELOPMENT AUTHORITY.

12. TRUSTEES OF THE ENID ECONOMIC DEVELOPMENT AUTHORITY REGULAR MEETING.

Present: Trustees Allen, Norwood, Siragusa, Roberts, Stallings, Orr and Chairman Pankonin.

Absent:

13. ENID ECONOMIC DEVELOPMENT AUTHORITY REGULAR MEETING.

1. Approval of claims in the amount of \$496.39.

Moved by Keith Siragusa, seconded by Whitney Roberts, to approve claims in the amount of \$496.39.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

14. ADJOURN TO CONVENE AS THE ENID PUBLIC TRANSPORTATION AUTHORITY.

15. TRUSTEES OF THE ENID PUBLIC TRANSPORTATION AUTHORITY REGULAR MEETING.

Present: Trustees Allen, Norwood, Siragusa, Roberts, Stallings, Orr and Chairman Pankonin.

Absent:

16. ENID PUBLIC TRANSPORTATION AUTHORITY REGULAR MEETING.

1. Approval of claims in the amount of \$665.37.

Moved by Whitney Roberts, seconded by Keith Siragusa, to approve claims in the amount of \$665.37.

Carried by the following votes:

Ayes: George Pankonin, Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, and Scott Orr

17. ADJOURN TO RECONVENE AS THE ENID CITY COMMISSION.

18. EXECUTIVE SESSION.

- 1. Consider convening into Executive Session, at the recommendation of the City Attorney, pursuant to 25 O.S. §307(B)(4), pending claim and proceeding, to discuss the Garfield County Criminal Justice Authority’s breach of the City’s 2005 Jail Agreement, and negotiations concerning a new long-term agreement, and the attorney/client privilege to engage in confidential communication between the public body and its attorney because disclosure would seriously impair the ability of the public body to proceed with these matters in the public’s interest, and reconvene into Regular Session to take any necessary action.

Moved by Keith Siragusa, seconded by Whitney Roberts, to convene into Executive Session, at the recommendation of the City Attorney, pursuant to 25 O.S. §307(B)(4), pending claim and proceeding, to discuss the Garfield County Criminal Justice Authority’s breach of the City’s 2005 Jail Agreement, and negotiations concerning a new long-term agreement, and the attorney/client privilege to engage in confidential communication between the public body and its attorney because disclosure would seriously impair the ability of the public body to proceed with these matters in the public’s interest, and reconvene into Regular Session to take any necessary action.

Carried by the following votes:

Ayes: Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, Scott Orr and George Pankonin.

Nays:

The meeting convened into Executive Session at 7:07 p.m.

19. RECONVENE INTO REGULAR SESSION TO TAKE NECESSARY ACTION.

Moved by Jerry Allen, seconded by Whitney Roberts, to reconvene into regular session.

Carried by the following votes:

Ayes: Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, Scott Orr and George Pankonin.

Nays:

The meeting reconvened into regular session at 8:20 p.m.

20. ADJOURN.

There being no further business to come before the Board at this time, and no action taken from Executive Session, motion was made by Jerry Allen to adjourn the meeting. Seconded by Keith Siragusa.

Carried by the following votes:

Ayes: Jerry Allen, Derwin Norwood, Keith Siragusa, Whitney Roberts, Rob Stallings, Scott Orr and George Pankonin.

Nays:

The meeting adjourned at 8:20 p.m.



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Jerald Gilbert, City Manager

Department: Administration

Subject: Consider an appointment to the Police Civil Service Commission.

Background:

The City Clerk has advertised for a vacancy to the board listed above. The following appointment is to be considered:

One vacancy to be filled by any interested resident of the city of Enid. A vacancy exists due to the conclusion of Ryan Jackson's term, which expires April 19, 2023. There is a one-term limit for this Commission. Applications have been received from Michael O'Brien, Joe Highberger, Richard Shepard, Billy Varney, Clarence Wallace, Lawrence (Duane) Andrews, Christina Robinson, James (Jim) Crabbs, and Michael Blackwood. The successful applicant will serve a term through April 19, 2028. Applications are attached for consideration.

Attachments:

[Michael O'Brien](#)

[Joe Highberger](#)

[Richard Shepard](#)

[Billy Varney](#)

[Clarence Wallace](#)

[Lawrence \(Duane\) Andrews](#)

[Christina Robinson](#)

[James \(Jim\) Crabbs](#)

[Michael Blackwood](#)



City of Enid BOARD APPLICATION

Received Date: January 27, 2023

Board/Commission: Police Civil Service Commission

NAME: Michael OBrien

PHONE: 580-747-0093

ALTERNATIVE PHONE: 580-532-1233

EMAIL: mobrien@farmersgrain.net

HOME ADDRESS: 502 Frances
Enid, OK 73703

MAILING ADDRESS: 502 Frances, Enid

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 12 years

WARD: Ward 01

EMPLOYMENT STATUS: Employed

EMPLOYER: Farmers Grain Company

REASON FOR APPLYING: Desire to help my community and make Enid even better. My children are grown and I have the time to commit to my local government, specifically the EPD.

OCCUPATIONAL BACKGROUND: Project Management (Construction), Insurance (State Farm), Sales (Eli Lilly, Farmers Grain Company)

EDUCATIONAL BACKGROUND: Enid High School, 1981
Phillips University, BSSAD, 1992

RELEVANT EXPERIENCE: From my Insurance and Sales background, able to understand situations and apply fair and equitable treatment with a high degree of confidentiality.

COMMUNITY INVOLVEMENT: Youth Sports Coach 1992 - 2004, with heavy involvement in EJRT
Church Board Member, Family Life Missions, Enid, OK 10 years

REFERENCES: David Mason, 580-977-9324
Chief Brian Skaggs, Enid Police Department
Scott Miller, Enid Police Department

Police or Fire Civil Service Applicants Only, please complete this section:

Driver's License #: G082154668

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

No

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

No

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

Michael John O'Brien

January 27, 2023



City of Enid BOARD APPLICATION

Received Date: October 21, 2022

Board/Commission: Police Civil Service Commission

NAME: Joe Highberger

PHONE: 580-554-3086

ALTERNATIVE PHONE: 580-233-1400

EMAIL: Ladusau@ladusau.net

HOME ADDRESS: 1507 Cansler Dr Enid 73703

MAILING ADDRESS: 1507 Cansler Dr, Enid

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 33 years

WARD: Ward 05

EMPLOYMENT STATUS: Employed

EMPLOYER: Ladusau-Evans FuneralHome

REASON FOR APPLYING: I have always appreciate the law enforcement. They are a very important part of our town. I have worked along the side of Enid Police Dept every since I moved to Enid

OCCUPATIONAL BACKGROUND: Have worked along side the police in different types of death. I was appointed by Governors Fallon and Stitt to serve the past 8 years Oklahoma Funeral Board.

EDUCATIONAL BACKGROUND: BA in Mortuary Science

RELEVANT EXPERIENCE: I have served on the Oklahoma Funeral Board, served 10 years on Oklahoma Funeral Directors Association, serve on Enid Rotary Board, serve on the Board of Hope Outreach, served on my Church Board at Enid Mennonite Church, serve on the Enid Rotary Board

COMMUNITY INVOLVEMENT: Been involved with The One, volunteer at Enid High Football Games, Enid Rotary events

REFERENCES: Randy Hamm 580-747-0061, Dwight Olson 580-747-2748, Dennis Luckinbill 580-747-4004, Dan Shiedel 918-510-8357, Rev Alan Seibel 580-603-3332, Ghent Hopkins 580-977-9644

Police or Fire Civil Service Applicants Only, please complete this section:

Driver's License #: H08129550

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

No

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

No

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

Joe M. Highberger

October 21, 2022



City of Enid BOARD APPLICATION

Received Date: October 24, 2022

Board/Commission: Police Civil Service Commission

NAME: Richard Shepard

SECONDARY BOARDS/COMMISSION: Park Board, Vance Development Authority

PHONE: 5807477840

EMAIL: rshepard1964@yahoo.com

HOME ADDRESS: 318 N. Harding St.
Enid, OK 73703

MAILING ADDRESS: 318 N. Harding St, Enid

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 35

WARD: Ward 05

EMPLOYMENT STATUS: Employed

EMPLOYER: Humana Military Healthcare Services

REASON FOR APPLYING: Interested in continuing to serve the community and ensuring quality results

OCCUPATIONAL BACKGROUND: LPN at Urgent Care clinic -weekend staff- for over 15 years, Full time LPN at Vance AFB Clinic 1994-2008 including training, EMT, 2008 to present Manager for Humana Military-military's health insurance contractor

EDUCATIONAL BACKGROUND: Enid High grad 1982. completed LPN at Autry 1993

RELEVANT EXPERIENCE: All medical-during my time as Training Manager with 71st Medical Group I worked with on and off base first responders-Security, Police, Life, Both Hospitals, Base clinic and Fire department

COMMUNITY INVOLVEMENT: Member of Enid Civitan Club and Immediate past Governor of Heartland District of Civitan International representing 5 State District

REFERENCES: Charles Daniels-EPD and Retired Security Forces Member at Vance AFB
Clay Gillock-Fire Inspector Vance AFB
Roger Beagle-Manager Mid-America

Police or Fire Civil Service Applicants Only, please complete this section:

Driver's License #: J081066774

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

No

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

No

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

Richard Alan Shepard

October 24, 2022



City of Enid BOARD APPLICATION

Received Date: February 3, 2023

Board/Commission: Police Civil Service Commission

NAME: BILLY Varney

**SECONDARY
BOARDS/COMMISSION:** Metropolitan Area Planning Commission

PHONE: 15802971276

EMAIL: bvarney73@gmail.com

HOME ADDRESS: 3206 West Chestnut Avenue

MAILING ADDRESS: 3206 West Chestnut Avenue, enid

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 49 yrs

WARD: Ward 05

EMPLOYMENT STATUS: Employed

EMPLOYER: Diversified Energy

REASON FOR APPLYING: I want to give back to my community. I want to see it grow.

OCCUPATIONAL BACKGROUND: Law enforcement, retail, oil field

EDUCATIONAL BACKGROUND: 5 yrs of college, 1000's of hours of continuing education for my jobs

RELEVANT EXPERIENCE: 21 years total law enforcement experience

REFERENCES: Joey Lewis 580.977.4615
Jess lyda. 580.977.9227

Police or Fire Civil Service Applicants Only, please complete this section:

Driver's License #: L075100000

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

No

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

No

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

Billy Varney

February 3, 2023



City of Enid
BOARD APPLICATION

Received Date: October 21, 2022

Board/Commission: Police Civil Service Commission

NAME: Clarence Wallace

SECONDARY BOARDS/COMMISSION: Vance Development Authority

PHONE: 580-478-5621

ALTERNATIVE PHONE: 580-478-5620

EMAIL: cpgra88@gmail.com

HOME ADDRESS: 2101 W Cherokee; Enid, Oklahoma 73703

MAILING ADDRESS: 2101 W Cherokee, ENID

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 46 years

WARD: Ward 05

EMPLOYMENT STATUS: Unemployed

EMPLOYER: Retired

REASON FOR APPLYING: Want to serve to be involved

OCCUPATIONAL BACKGROUND: Union Equity 17 years ; City of Enid Utility Billing 29 years

EDUCATIONAL BACKGROUND: 2 years college

RELEVANT EXPERIENCE: Worked for City of Enid working with the public for 29 years

COMMUNITY INVOLVEMENT: Boy Scouts in the late 90's currently installing flagpoles for veterans

REFERENCES: Alan Peterson, George Dillman, Scott Morris, Dr Richard Rivers

Police or Fire Civil Service Applicants Only, please complete this section:

Driver's License #: U080682877

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

No

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

No

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

Clarence L Wallace Jr.

October 21, 2022



City of Enid
BOARD APPLICATION

Received Date: October 22, 2022

Board/Commission: Police Civil Service Commission

NAME: Lawrence (Duane) Andrews

PHONE: 580-541-8042

EMAIL: enidnarc@yahoo.com

HOME ADDRESS: 3649 Antelope Dr.
Enid, OK 73701

MAILING ADDRESS: 3649 Antelope Dr , Enid

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 29 years

WARD: Ward 03

EMPLOYMENT STATUS: Retired

REASON FOR APPLYING: To assist in hiring the most suitable candidates for rhe position of Police Officer and provide insight and experience to others on the board. I served 24 years as an officer with the Enid Police Department.

OCCUPATIONAL BACKGROUND: Police Officer-Enid PD June 1995 - June 2019

EDUCATIONAL BACKGROUND: Bachelor of Commercial Art -SWOSU 1992

COMMUNITY INVOLVEMENT: DARE Officer working within Enid Public Schools
Worked with children and families in schools and many public events.

REFERENCES: Brian O'Rourke
Alan Seibel - Oakwood Christian Church

Police or Fire Civil Service Applicants Only, please complete this section:

Driver's License #: OK - K080445613

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

No

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

No

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

Lawrence Duane Andrews

October 22, 2022



City of Enid
BOARD APPLICATION

Received Date: October 22, 2022

Board/Commission: Police Civil Service Commission

NAME: Christina Robinson

SECONDARY BOARDS/COMMISSION: Aviation Advisory Board, Historic Preservation Commission, Metropolitan Area Planning Commission

PHONE: 5804843746

ALTERNATIVE PHONE: 5802421670

EMAIL: enidsparkles@yahoo.com

HOME ADDRESS: 3918 Shenandoah
Enid OK737303

MAILING ADDRESS: 3918 Shenandoah , Enid

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 13 years

WARD: Ward 06

EMPLOYMENT STATUS: Employed

EMPLOYER: NWOAR

REASON FOR APPLYING: Would like to be part

OCCUPATIONAL BACKGROUND: Logistics
Real Estate
City of Enid

EDUCATIONAL BACKGROUND: German schooling comparable to bachelors degree

RELEVANT EXPERIENCE: Former dispatcher

Police or Fire Civil Service Applicants Only, please complete this section:

Driver's License #: R083670374

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

No

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

No

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

Christina Robinson

October 22, 2022



City of Enid BOARD APPLICATION

Received Date: October 26, 2022

Board/Commission: Police Civil Service Commission

NAME: James(Jim) Crabbs

PHONE: 580 234-7437

ALTERNATIVE PHONE: 580 402-1849

EMAIL: jim@crabbstrans.biz

HOME ADDRESS: 2423 South Garland Road, Enid, OK 73703-7369

MAILING ADDRESS: 2423 South Garland Road, Enid

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 80 years

WARD: Ward 01

EMPLOYMENT STATUS: Retired

REASON FOR APPLYING: I have lived in Enid for 80 years. Enid has been very good to me, my family, and my business. I have always supported my Local Police, Oklahoma Highway Patrol, Garfield County Sheriffs. I am a member of the Oklahoma Sheriffs & Peace Officers Association, National Law Enforcement Officers Memorial Fund, Citizens Behind the Badge, U.S. Deputy Sheriff's Association.

OCCUPATIONAL BACKGROUND: Transportation. Vice President, Crabbs Transport, Inc., Traffic Manager, Safety Manager,

EDUCATIONAL BACKGROUND: Graduate of Enid High School 1959, Attended Phillips University 1961-1964

RELEVANT EXPERIENCE: Being the Safety Director for my trucking business I have had many changes over the years for law changes, safety law changes. I have filled out many reports of the different accidents that has occurred, safety reports, monthly drivers safety meetings both for my trucking company and several others. .

COMMUNITY INVOLVEMENT: 5 years ago I served as Commissioner of this great city of Enid under Mr. Eric Benson. I was appointed to serve on the Long Term Care Authority Board and after 4 years as commissioner I am still on the board as vice chairman. I am a member of the Northern Oklahoma Development Transportation Board. I am a member of Christian Church of the Covenant for 70 + years. Church is a very important part of my life.

REFERENCES:

Bradley Jason Pierce, CEO of Crabbs Transport, Inc., 14058346022, Ms. Ruth Stubblefield, Executive Director LTCA, 580 234-7475, Keith Siragusa, Enid City Commissioner, Paul Ragle, Minister, 580 237-0894

Police or Fire Civil Service Applicants Only, please complete this section:

Driver's License #: V000025468

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

NO!

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

NO!

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

James(Jim) Robert Crabbs

October 26, 2022



City of Enid BOARD APPLICATION

Received Date: October 21, 2022

Board/Commission: Police Civil Service Commission

NAME: Michael Blackwood

SECONDARY BOARDS/COMMISSION: Park Board, Metropolitan Area Planning Commission

PHONE: 4056933186

ALTERNATIVE PHONE: NA

EMAIL: LashRash@gmail.com

HOME ADDRESS: 1724 E. Chestnut Ave Enid, OK 73701

MAILING ADDRESS: 1724 E Chestnut Ave., Enid

ENID RESIDENT: Yes

LENGTH OF RESIDENCY: 8 Years

WARD: Ward 04

EMPLOYMENT STATUS: Other

REASON FOR APPLYING: Community involvement is essential for an effective society. Likewise, unbiased oversight of law enforcement officers is the most reliable approach to safeguard the integrity of our laws, the Enid Police Department, and the rights of the citizens we serve. I can contribute to the board by being a voice of reason in circumstances that demand a rational perspective without the risk of an emotional conflict of interest or alternate agenda. I live to serve in any capacity where I can be productive and make the world better than I found it.

OCCUPATIONAL BACKGROUND: Technical Support
Pastoral Ministry
Communications Director for the Oklahoma District Royal Rangers of the Oklahoma Assemblies of God.

EDUCATIONAL BACKGROUND: High School Graduate
Some College

RELEVANT EXPERIENCE: I've served on boards and committees before. I understand rules of order. I can interpret reports, make recommendations, and derive rational conclusions based on established rules versus actions taken. I can effectively communicate through written or verbal means.

COMMUNITY INVOLVEMENT: Enid Public Schools Board Of Education
Member of Central Assembly of God
Annual volunteer at Feed The Neighborhood Even host by World Harvest Church
Inspector for Garfield County Election Board (resigned upon joining school board)

REFERENCES: Edward Manuel (580) 747-8958
Sharon Manuel (580) 747-8950
Austin Hutchison (817) 291-6409
Grant Parker (580) 747-4458

Police or Fire Civil Service Applicants Only, please complete this section:

Driver’s License #: 999530528

Have you ever been convicted of a crime (other than traffic offense)? If so, please provide detail.

No

Are you currently under a suspension or deferred sentence (other than traffic offenses)? If so, please provide detail.

No

I certify that the information contained on this form is accurate and complete to the best of my knowledge. I understand that all information disclosed on this form will be available to the public under the Oklahoma Open Records Act.

Michael Joe Blackwood

October 21, 2022



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Jerald Gilbert, City Manager

Department: Administration

Subject: Approval of an appointment to the Aviation Advisory Board.

Background:

One vacancy exists on the Aviation Advisory Board, to be filled by any interested resident of the city of Enid. The Enid Municipal Code requires that appointments to this board are made by the City Manager and approved by the Mayor and Board of Commissioners.

Colonel Darrell Judy is the incumbent and does not seek reappointment. City Manager Jerald Gilbert recommends the appointment of Dan Heath. If approved, Mr. Heath will serve a term on the board through March 2026.

Attachments:

[Dan Heath](#)

CITY OF ENID

ADVISORY COMMISSION APPLICATION FORM

NAME DANIEL A. HEATH

HOME ADDRESS 1420 SONATA Circle

MAILING ADDRESS SAME

HOME PHONE 580 402 9377 BUSINESS PHONE _____

COMMISSION WARD 6

ADVISORY COMMISSION PREFERENCE(S):

RESIDENCE HISTORY: I have been a resident of ENID since 1979 and I have been an active pilot and user of Woodring Airport since 1969.

EDUCATIONAL BACKGROUND: BMT Southwestern Okla State (1974)
Graduate Studies 1974-1977 Southwestern Baptist Seminary

WORK HISTORY: Recently retired after 36 years of service as business administrator and worship minister at Emmanuel Baptist Church

CIVIC, COMMUNITY ACTIVITIES: I would like to be more involved in community & Civic Activities

PRIOR ADVISORY COMMISSION EXPERIENCE AND LENGTH OF SERVICE: _____

NONE

REASONS FOR WANTING TO SERVE ON ABOVE COMMISSION(S): Aviation has
been a passion of mine for most of my life In
High School I worked for Clinton Municipal Airport
And received my pilots license at age 17.
I have great interest in Aviation Safety.

REFERENCES:

Dennis Luckinbill Bob Lintz
Roy Camp DAVID CHASE

OTHER COMMENTS: _____

RESUME ATTACHED: (YES) _____ (NO) X

[Handwritten Signature]
SIGNATURE

3-2-16
DATE

Return application to: City Clerk
401 W. Owen K. Garriott Road or: PO Box 1768
Enid, OK 73701 Enid, OK 73702
lparks@enid.org
FAX: 580-242-7760



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Angela Rasmuson, Project Manager/ADA Administrator

Department: Engineering

Subject: Approve a contract with Enid Landscape and Lighting for trees to be planted at "Under Her Wing Was the Universe", in the amount of \$12,352.00, and authorize the Mayor to execute all contract documents.

Background:

At its meeting of March 8, 2023, the Public Arts Commission of Enid (PACE) voted to plant trees in the open green space to the west of "Under Her Wing Was the Universe". A request for quotes was previously sent to several landscaping companies. Three quotes were received, and Enid Landscape and Lighting was selected as the contractor for the project.

The project will consist of five October Glory Maples and five Autumn Blaze Maples to be planted in the open area west of the exhibit, and ten Oklahoma Redbuds along the art exhibit's pathway. This item is presented to approve a contract with Enid Landscape and Lighting for the purchase and installation, with a 1-year warranty, and authorize payment in the amount of \$12,352.00.

Fiscal Impact:

Budgeted: Y
 Amount: \$12,352.00
 Account: 10-200-1155

Attachments:

[Enid Floral Quote](#)

[Prairie Changes](#)

[Plants A Plenty Quote](#)

[Andrew's Landscaping Quote](#)

**Request for Quote
Public Arts Commission of Enid (PACE)
Tree Installation/Planting**

PROJECT SCOPE:

PACE is requesting quotes for the installation/planting of trees at the open space on the north side of W. Park Ave. between S. Independence Ave. and S. Grand Ave. This is the area where the art project "Under Her Wing Was the Universe" is located. The size and type of trees are detailed below.

Installation/Planting shall be lump sum and should include equipment, delivery, mulch, soil, gator bags, labor, and any other items required to successfully plant the trees at the site. Any incidentals not identified shall be considered part of the lump sum bid.

Base Bid					
Line No.	Bid Item Description	Quantity	Unit	Unit Price	Extended Price
1	October Glory (minimum of 3" caliper)	5	EA	396 ⁰⁰	1983 ⁰⁰
2	Autumn Blaze (minimum of 3" caliper)	5	EA	396 ⁰⁰	1983 ⁰⁰
3	Installation/Planting (Line No. 1 and Line No. 2)	1	LS	2410 ⁰⁰	2410 ⁰⁰
Base Bid Total					6,376⁰⁰
Alternate Bid					
Line No.	Bid Item Description	Quantity	Unit	Unit Price	Extended Price
4	Oklahoma Redbuds (minimum of 1.5"-2" caliper preferred) (see note below)	10	EA	306 ⁰⁰	3066 ⁰⁰
4. a	Option Redbud (see note below) Option provided: 8'-10' Multi Trunk Eastern Redbud	10	EA	336 ²⁵	3362 ⁵⁰ *
5	Installation/Planting (Line No. 4/4. a)	1	LS	2410 ⁰⁰	2410 ⁰⁰
Alternate Bid Total					5,772⁵⁰
Quote Total					12,148⁵⁰

Total Quote in Words: Twelve Thousand One Hundred Forty Eight and 50/100

Will you provide a warranty with this project? Yes for a price, but limited.

If yes, please provide the warranty information as an attachment with your bid.

Contractor: Enid Landscape + Lighting

E-Mail: boamersooner880@esbcglobal.net

By: Ryan Fossett

Date: 2-21-23

Address: 1510 Osage Ave. Enid, OK 73703

Phone: 580-541-8420

Note: Due to feedback from nursery's pertaining to availability of this size tree, if bidder cannot obtain the requested size, a smaller or larger size can be bid on the option item line. If obtaining an alternate please provide above under option line item 4.a.

WARRANTY**PACE Project at Under Her Wing Prairie**

A warranty will be provided upon planting proposed trees for a cost of \$500.00.

The warranty will cover all trees planted by Enid Landscape & Lighting, unless "Oklahoma" Redbuds are chosen. Warranty will not apply if trees die due to fire, freezes, storms, high winds, drought, insects, hail, diseases, extreme heat, other acts of nature, damage, theft, owner's neglect, including under-watering, over-watering, hanging items or lighting in the tree, or human destruction.

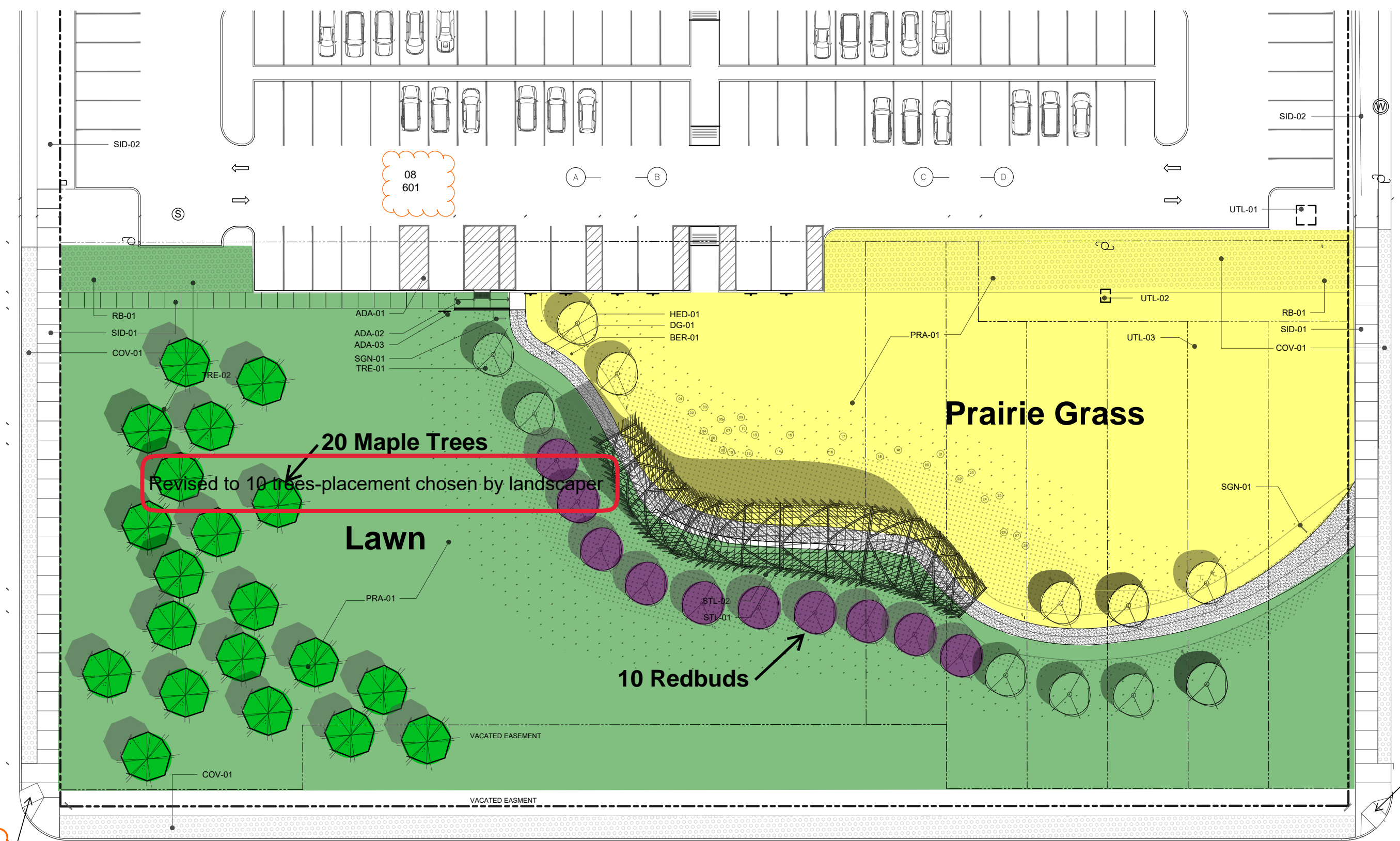
Irrigation bags are provided within this quote with proper filling instructions and a schedule will be explained to the parties providing care for the trees.

TREE REPLACEMENTS: Any tree that dies under this warranty (1 year from plant date), will be removed and replaced one time.

Please report any signs of declining health to Enid Landscape & Lighting immediately. This will ensure we can try and help the tree survive. You can report all issues for a declining/stressed tree to Ryan Fossett, 580.541.8421.

S. INDEPENDENCE AVE.

S. GRAND AVE.



Sidewalk and ramp are not include in this project.

Sidewalk a include in t

DRAWING ISSUE / DATE

W. PARK AVE.

**Request for Quote
Public Arts Commission of Enid (PACE)
Tree Installation/Planting**

PROJECT SCOPE:

PACE is requesting quotes for the installation/planting of trees at the open space on the north side of W. Park Ave. between S. Independence Ave. and S. Grand Ave. This is the area where the art project "Under Her Wing Was the Universe" is located. The size and type of trees are detailed below.

Installation/Planting shall be lump sum and should include equipment, delivery, mulch, soil, gator bags, labor, and any other items required to successfully plant the trees at the site. Any incidentals not identified shall be considered part of the lump sum bid.

Base Bid					
Line No.	Bid Item Description	Quantity	Unit	Unit Price	Extended Price
1	October Glory (minimum of 3" caliper)	5	EA	470	4230
2	Autumn Blaze (minimum of 3" caliper)	5	EA	-	-
2. a	Autumn Blaze (1.5" caliper)	5	EA	150	750
3	Installation/Planting (Line No. 1 and Line No. 2)	1	LS	1250	1250
Base Bid Total					6230
Alternate Bid					
Line No.	Bid Item Description	Quantity	Unit	Unit Price	Extended Price
4	Oklahoma Redbuds (minimum of 1.5"-2" caliper preferred) (see note below)	10	EA	-	-
4. a	Option Redbud (see note below) Option provided: Oklahoma Redbud (0.5" caliper)	10	EA	175	1750
5	Installation/Planting (Line No. 4/4. a)	1	LS	750	750
Alternate Bid Total					2500
Quote Total					8700

Total Quote in Words: We can provide all five 3" caliper October Glory; however, the largest Autumn Blaze size we can provide is 1.5" caliper. Our suppliers cannot supply redbuds at this time, so the alternative bid reflects our current inventory of 0.5" caliper Oklahoma Redbud trees.

Will you provide a warranty with this project? **Yes**

If yes, please provide the warranty information as an attachment with your bid.

Contractor: **Plants-A-Plenty**

E-Mail: **plantsaplenty2@gmail.com**

By: **Plants-A-Plenty**

Date: **02/20/2023**

Address: **622 E Cambridge Ave. Enid OK**

Phone: **(580) 237-1394**

Plants-A-Plenty

622 E Cambridge Ave, North Enid, OK 73701

(580) 237-1394

1 Year Landscape Warranty**Terms of Warranty:**

Trees and shrubs will be covered under warranty for 1 year after installation. The replacement policy is any tree or shrub that dies will be replaced at ½ the current price of said tree or shrub, plus planting fee if chosen to have us install replacement plants. Warranty will not cover physical damage such as: vandalism, neighbors spraying roundup, lack of or over watering, insects, hail, or any natural acts of God.

Request for Quote
Public Arts Commission of Enid (PACE)
Tree Installation/Planting

PROJECT SCOPE:

PACE is requesting quotes for the installation/planting of trees at the open space on the north side of W. Park Ave. between S. Independence Ave. and S. Grand Ave. This is the area where the art project "Under Her Wing Was the Universe" is located. The size and type of trees are detailed below.

Installation/Planting shall be lump sum and should include equipment, delivery, mulch, soil, gator bags, labor, and any other items required to successfully plant the trees at the site. Any incidentals not identified shall be considered part of the lump sum bid.

Base Bid					
Line No.	Bid Item Description	Quantity	Unit	Unit Price	Extended Price
1	October Glory (minimum of 3" caliper)	5	EA	380 ⁻	1,900 ⁻
2	Autumn Blaze (minimum of 3" caliper)	5	EA	375 ⁻	1,875 ⁻
3	Installation/Planting (Line No. 1 and Line No. 2)	1	LS	510 ⁻	5,100 ⁻
Base Bid Total					8,875⁻
Alternate Bid					
Line No.	Bid Item Description	Quantity	Unit	Unit Price	Extended Price
4	Oklahoma Redbuds (minimum of 1.5" - 2" caliper preferred) (see note below)	10	EA	175 ⁻	1,750 ⁻
4. a	Option Redbud (see note below) Option provided:	10	EA		
5	Installation/Planting (Line No. 4/4. a)	1	LS	323 ⁻	3,230 ⁻
Alternate Bid Total					4,980⁻
Quote Total					13,855⁻

Total Quote in Words: Thirteen Thousand Eight Hundred Fifty-Five + 00/100

Will you provide a warranty with this project? No - we don't believe that we would be able to warranty the trees without automatic watering.
 If yes, please provide the warranty information as an attachment with your bid.

Contractor: Andrew's Landscaping

E-Mail: andrewj19@tulsaconnect.com

By: Andrew Fields

Date: 2/20/2023

Address: 4007 W. 122nd St
PERKINS, OK 74059

Phone: 405-385-3929

Note: Due to feedback from nursery's pertaining to availability of this size tree, if bidder cannot obtain the requested size, a smaller or larger size can be bid on the option item line. If obtaining an alternate please provide above under option line item 4.a.



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Laura Girty, Community Development Block Grant (CDBG) Coordinator

Department: CDBG

Subject: Approve Change Order No. 2 with Henson Construction, Enid, Oklahoma, for Project No. M-2311GFR - CDSA Basement HVAC Installation, in the amount of \$2,318.00, and authorize the Mayor to execute necessary documents.

Background:

A contract was awarded to Henson Construction at the November 15, 2022 meeting to install a new HVAC system in the basement of the CDSA's Non-Profit Center, in the amount of \$241,000.00. The contract is administered by the City of Enid's CDBG Coordinator as a continuation of the ongoing CDBG Coronavirus 18490 CDBGCR20 Program from the Oklahoma Department of Commerce. This agency and its activities are consistent with the goals of the City of Enid, as well as the Five-Year Consolidated Plan and the Annual Action Plan.

Change Order No. 1 increased the contract by \$2,438.00, adding electrical and service outlets to two rooms. Change Order No. 2 increases the contract by \$2,318.00 to add power to the circulation pumps. The revised contract amount will be \$245,756.00.

Fiscal Impact:

Budgeted: Y
 Amount: \$2,318.00
 Account: 70-705-1130

Attachments:

[2023.03.22 CO2 Henson for CV2 CDSA project](#)
[2023.03.22 PCO 2 Power for Circulation Pumps](#)

City of Enid

Change Order

Project Title: CDSA HVAC Basement CV2
 Project Number: M-2311GFR
 Change Order No.: Two (2)
 Contractor: Henson Construction
 Date: March 22, 2023

Description of changed work including location, quantity, and type of change.

No.	Quan.	Unit	Item	Unit Price	Total Price
DEDUCT					
			Subtotal		\$0.00
ADD					
1	1.00	1	Circulation Power Supply		\$2,048.00
1	1.00	1	Bond & Insurance		\$59.00
1	1.00	1	OHP 10%		\$211.00
			Subtotal		\$2,318.00
RESERVE					
			Reserve for this field order		
Total					\$2,318.00

Original Contract:	\$241,000.00
Revised Contract Amount by any prior change orders:	\$2,438.00
Change Order - add or (deduct):	\$2,318.00
Revised Contract:	\$245,756.00

Original Contract Time:	0
Revised Contract Time by any prior change orders:	0
Change Order:	
Revised Contract Time:	0

Laura Girty
 CDBG Coordinator

Date: 3/21/2023

 Mayor

Date: _____

HENSON CONSTRUCTION
 Contractor

By: *Will Henson*

Date: 3/22/23



March 22, 2023

Ms. Erin Haney
Corbin, Merz & Haney Architects
302 North Independence Suite 206
Enid, OK 73703

RE: PCO 2 CDSA
Power for Circulation Pumps

Dear Erin:

Following is the cost breakdown to add power for the circulation pumps per your request.

KC Electric	\$2,048.00
Bond & Insurance	\$59.00
<u>OHP 10%</u>	<u>\$211.00</u>
Total Add	\$2,318.00

This excludes painting and all other work not outlined above. This price is valid for 1 day. If you have any questions or need additional information please call.

Sincerely,

Walker Henson

HENSON
CONSTRUCTION
COMPANY

2300 W. Oklahoma
P.O. Box 3715
Enid, OK 73702
580-234-7229
FAX: 580-237-7969
www.hensonconstruction.com

KC Electric, Inc.
 4300 S. Van Buren St.
 Enid OK 73703

ESTIMATE

Date	Estimate #
3/20/2023	KC-58121

Name / Address
HENSON CONSTRUCTION 2300 W. OKLAHOMA P.O. BOX 3715 ENID, OK 73702-3715

P.O. No.	Terms	SHIP TO
	N30	

Qty	Item	Description	Cost	MPN	Total
		ESTIMATE FOR RUNNING POWER TO CIRCULATION PUMPS			
200	P-0040	EMT 1/2"	1.2676		253.52T
50	F-0570	EMT CONN. SET SCREW 1/2"	0.87		43.50T
50	F-0580	EMT COUPL. SET SCREW 1/2"	0.72		36.00T
100	F-0544	EMT STRAP 1 HOLE 1/2"	0.435		43.50T
100	KCNS	BOX 1/4 TOGGLE BOLTS	0.252		25.20T
1	KCNS	BOX OF 1/4 WASHERS	23.40		23.40T
300	W-0002	THHN #12 STR BLK	0.33	THHN12STB K500	99.00T
300	W-0002	THHN #12 STR WH	0.33	THHN12STB K500	99.00T
300	W-0002	THHN #12 STR GREEN	0.33	THHN12STB K500	99.00T
2	KCNS	BREAKER QOB120	30.00		60.00
10	L-CME	ELECTRICIAN - COMMERCIAL	75.00		750.00
10	L-CMH	ELECTRICIAN HELPER - COMMERCIAL	45.00		450.00
			Subtotal		\$1,982.12
			Sales Tax (9.1%)		\$65.72
			Total		\$2,047.84

Phone #
580-242-2299



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Jason Unruh, City Engineer

Department: Engineering

Subject: **Accept an Easement for Public Highway and a Temporary Construction Easement from Carol and Larry Lahman, Enid, Oklahoma, at no cost to the City, for Project No. F-2202C - Norman Road Box Culvert and authorize the Mayor to execute necessary documents.**

Background:

This permanent right-of-way and temporary construction easement are needed for the construction of a replacement box structure on Norman Road for Boggy Creek. The right of way and temporary construction easement have been donated by Carol and Larry Lahman. The street address is 1522 West Southgate with the easement property located at the north end of the property on Norman Road.

The legal description for the rights of way is:

A tract of land lying in the Southeast Quarter of Section 24: Township 22 North: Range 7 West of the Indian Meridian, Garfield County, Oklahoma and further described in Exhibit's A and B.

Attachments:

[Lahman-Signed easement](#)



City of Enid
 401 W. Owen K. Garriott
 P.O. Box 1768
 Enid, Oklahoma 73702
 580-234-0400

03/01/2023

Carol & Larry D. Lahman
 1522 W Southgate Rd
 Enid, OK 73703

Re: OFFER LETTER – Easement for Public Highway

Located on tract lying in the SE/4 of Section 24; Township 22N; Range 7W of the Indian Meridian, City of Enid, Garfield County, OK
 City of Enid Project No. F-2202C – Norman Road Box Culvert

To Whom It May Concern:

The City of Enid is preparing an improvement on Norman Road which requires an additional right-of-way that you own or have an interest in. This right-of-way is needed to allow replacement of the box culvert along South Boggy Creek. The City of Enid presents this Offer Letter to acquire the necessary right-of-way as shown by the enclosed location maps, Exhibit "A". The City of Enid's offer is as follows:

**0.14 acres of Easement for Public Highway (as shown on Exhibit "A")
 for an amount of \$9,345.00.**

**0.12 acres of Temporary Construction Easement (as shown on Exhibit "B")
 for an amount of \$2,426.40.**

Total \$11,771.40

The City of Enid will install and maintain temporary fencing during the project.

At the conclusion of the project the City of Enid will repair and/or replace any permanent fencing that was removed for the project to as good or better condition.

This is a firm offer, made according to statutory requirements. However, there is no prohibition against you donating the land.

In order to allow for the timely construction of the roadway improvements please review the offer and respond by March 17, 2023. Upon acceptance of the offer, please sign and return this offer letter, along with the completed Invoice Affidavit and W-9 form. My office is available to discuss the offer or answer any question on the project at your convenience.



City of Enid
401 W. Owen K. Garriott
P.O. Box 1768
Enid, Oklahoma 73702
580-234-0400

If you have any questions or other concerns, please contact me at 580-616-7233. Your consideration of our offer to purchase the right-of-way is appreciated.

Respectfully,

Jason T Unruh, PE
City Engineer

Enclosures: Location Map

- I accept the City of Enid's offer
- I reject the City of Enid's offer
- I would like to donate



Carol Lehman

Signature

[Handwritten Signature]

Signature

April 3, 2023

Date

PLEASE RETURN TO:
 CITY OF ENID
 CITY CLERK'S OFFICE
 P.O. BOX 1768
 ENID, OK 73702

Easement for Public Highway

KNOW ALL MEN BY THESE PRESENTS:

That Carol and Larry D. Lahman of Garfield County, State of Oklahoma, hereinafter called the Grantors (whether one or more), for and in consideration of the sum of One Dollar and 00/100 (\$1.00) and other good, valuable and sufficient considerations, do hereby grant, bargain, sell, convey and dedicate unto the City of Enid, Oklahoma, a municipal corporation, the following described lots or parcels of land for the purpose of establishing thereon a public highway or facilities necessary and incidental thereto, to-wit:

A tract of land situated in the SE/4 of Section 24; Township 22N; Range 7W of the Indian Meridian, City of Enid, Garfield County, Oklahoma and further described in Exhibit A.

For the same considerations hereinbefore recited, this Easement is granted for the purpose of enabling said Grantee, its officers, agents, contractors and employees, now or at any time in perpetuity and at its discretion, to go upon, construct, build, maintain and regulate a public highway or facilities necessary and incidental thereto, including the airspace above and removal of any and all dirt, rock, gravel, sand and other road building materials, reserving and excepting unto said Grantors the mineral rights therein provided, however, that any explorations and development of said reserved mineral rights shall not directly or indirectly interfere with the use of said land for the purposes herein granted; and reserving unto said Grantors the right of ingress and egress to said public highway from the remaining lands of the Grantors.

To have and to hold said above described premises unto the said City of Enid, Oklahoma, free, clear and discharged from any and all claims of damages or injury that may be sustained directly or indirectly to the remaining lands of the Grantors by reason of the construction and maintenance of a public highway and all highway excavations, embankments, structures, bridges, drains, sight distance or safety areas and other facilities that may now or hereafter be, in the discretion of the grantee, necessary for the construction and maintenance of a public highway and incidental facilities over, across or along the above described real estate; include public and private utility and their apprentices the supervision and control of said public highway to be in such municipality, county or other agency of the State of Oklahoma as has or may have jurisdiction thereof by the laws of the State of Oklahoma; and said Enid, Oklahoma, its officers, agents, contractors and employees are hereby granted free access to said property for the purpose of entering upon, constructing, maintaining or regulating the use of said public highway, utilities and incidental facilities.

Said Grantors hereby covenant and warrant that at the time of the delivery of these presents they are the owners in fee simple of the above described premises and that same are free and clear of all liens and claims whatsoever, except _____.

The undersigned Grantors hereby designate and appoint _____
as agent to execute the claim and receive the compensation herein named.

In witness whereof the Grantors herein named have hereunto set their hands and seals this, the
3 day of April, 2023.

Owner

Carol Lehman

Signature

Printed Name

Laur Leh

Signature

Printed Name

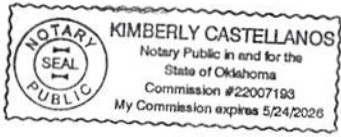
ACKNOWLEDGEMENT

STATE OF OKLAHOMA)
) ss:
COUNTY OF Garfield)

Before me, the undersigned, a Notary Public, in and for said County and State on this 3rd day of April, 2023, personally appeared, Carol Lahman, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that it was executed as a free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

Kimberly Castellanos
Notary Public



(SEAL)

My Commission Number: 22007193

My Commission Expires: 5/24/2026

ACKNOWLEDGEMENT

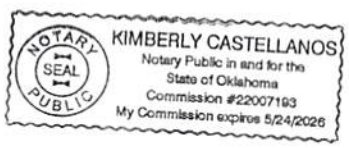
STATE OF OKLAHOMA)
) ss:
COUNTY OF Garfield)

Before me, the undersigned, a Notary Public, in and for said County and State on this 3rd day of April, 2023, personally appeared, Larry D. Lahman, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that it was executed as a free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

Kimberly Castellanos
Notary Public

(SEAL)



My Commission Number: 22007193

My Commission Expires: 5/24/2026

ACCEPTANCE BY THE CITY OF ENID

The foregoing access easement is hereby accepted by the City of Enid, Oklahoma, on this _____ day of _____, 2023.

**THE CITY OF ENID, AN OKLAHOMA
MUNICIPAL CORPORATION**

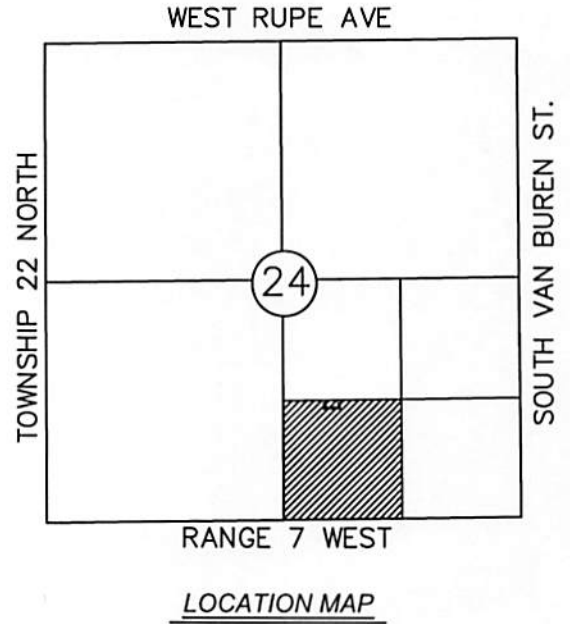
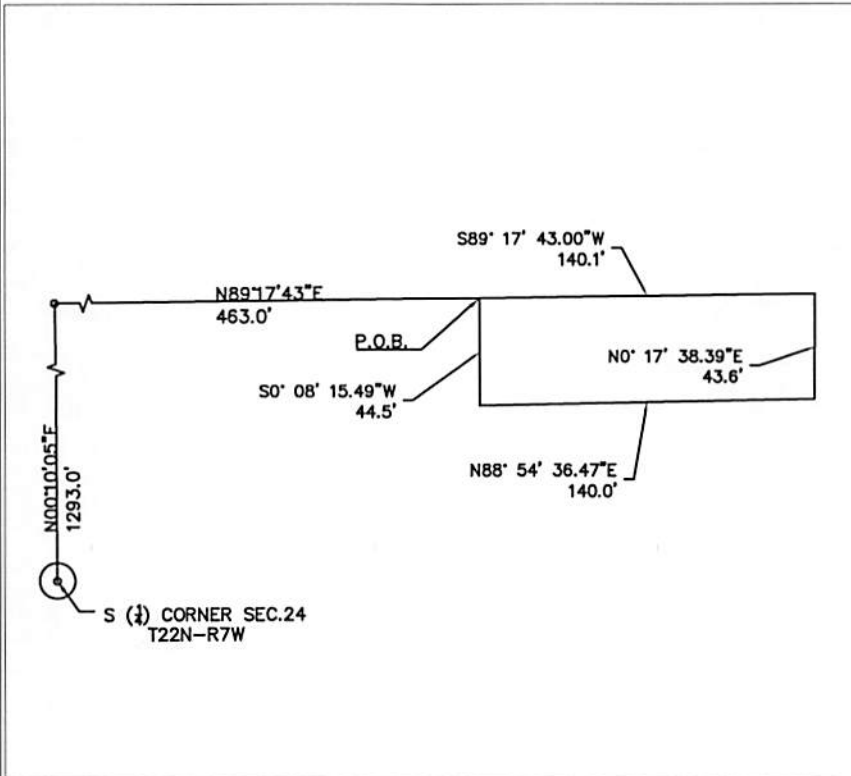
George Pankonin, Mayor

(SEAL)

ATTEST:

Summer Anderson, City Clerk

PUBLIC RIGHT-OF-WAY AND EASEMENT DEDICATION
EXHIBIT "A"




LEGAL DESCRIPTION
PUBLIC RIGHT-OF-WAY AND EASEMENT DEDICATION
LAHMAN PROPERTY-NORMAN RD. BRIDGE

A TRACT OF LAND LYING IN THE SOUTH EAST QUARTER OF SECTION 24; TOWNSHIP 22 NORTH; RANGE 7 WEST OF THE INDIAN MERIDIAN, GARFIELD COUNTY, OKLAHOMA AND FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 24;
THENCE N00°10'05"E A DISTANCE OF 1293.0';
THENCE N89°17'43"E A DISTANCE OF 463.0' FEET TO A POINT OF BEGINNING;

THENCE S00°08'15.49"W A DISTANCE OF 44.5' FEET;
THENCE N88°54'36.47"E A DISTANCE OF 140.0' FEET;
THENCE N00°17'38.39"E A DISTANCE OF 43.6' FEET;
THENCE S89°17'43"W A DISTANCE OF 140.1' FEET TO THE POINT OF BEGINNING.

CONTAINING 0.14 ACRES MORE OR LESS.

		The City Of Enid, Oklahoma 401 West Owen K. Corriott Road P.O. Box 1788 Enid, Oklahoma 73702 Telephone: (580) 234-0400 Fax: (580) 234-8948
DATE	NOV. 28, 2022	
PROJECT #	F-2202	
DRAWN BY	JW	
PAGE	1 OF 1	

PLEASE RETURN TO:
 CITY OF ENID
 CITY CLERK'S OFFICE
 P.O. BOX 1768
 ENID, OK 73702

TEMPORARY CONSTRUCTION EASEMENT

KNOW ALL MEN BY THESE PRESENTS:

That Carol and Larry D. Lahman of Garfield County, State of Oklahoma, hereinafter called the Grantor (whether one or more), for and in consideration of the sum of One Dollar and 00/100 (\$1.00) and other good, valuable and sufficient considerations, of which is hereby acknowledged, does hereby assign, grant, and convey unto The City of Enid, Garfield County, Oklahoma, a municipal corporation, "Grantee," for the use and benefit of the Grantee, a temporary easement and right of way under, over, and across the following described real property and premises, situated in Garfield County, State of Oklahoma, to-wit:

A tract of land situated in the SE/4 of Section 24; Township 22N; Range 7W of the Indian Meridian, Garfield County, Oklahoma and further described in Exhibit B.

with right of ingress and egress to and from same with necessary labor, equipment, vehicles and material at any and all times, for the purpose of providing additional work space for the construction of improvements associated with F-2202C Norman Road Box Culvert to be undertaken by Grantee.

Grantor hereby warrants and covenants that Grantor is the lawful owner of the land upon which this temporary easement is granted, has good and marketable title to such real estate, and has the lawful right to convey the temporary easement herein. Grantor also warrants and covenants that the easement is free and clear from encumbrances of record which would interfere with the intended use by Grantee.

It is a condition of this easement that it shall not be filed for record, and all rights granted herein shall terminate upon completion of F-2202C Norman Road Box Culvert. Grantor agrees that this temporary construction easement shall be binding upon their heirs, executors, administrators and personal representatives during the term hereof and further agree that in the event the premises covered by this temporary construction easement are sold, assigned or conveyed, that the purchaser or grantee thereof will be advised of the existence of this temporary grant and that said sale during said term shall be made subject to the rights herein given.

IN WITNESS WHEREOF the parties hereto have caused this instrument to be executed this 3rd day of April, 2023.

Owner

Coral Lehman
Signature

Printed Name

Joseph L. ...
Signature

Printed Name

ACKNOWLEDGEMENT

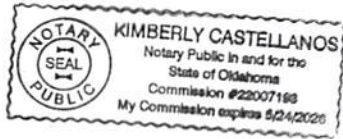
STATE OF OKLAHOMA)
) ss:
COUNTY OF Garfield)

Before me, the undersigned, a Notary Public, in and for said County and State on this 2nd day of April, 2023, personally appeared, Carol Lahman, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that it was executed as a free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

Kimberly Castellanos
Notary Public

(SEAL)



My Commission Number: 22007193

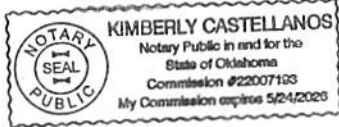
My Commission Expires: 5/24/2026

ACKNOWLEDGEMENT

STATE OF OKLAHOMA)
) ss:
COUNTY OF Garfield)

Before me, the undersigned, a Notary Public, in and for said County and State on this 3rd day of April, 2023, personally appeared, Larry D. Lahman, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that it was executed as a free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.



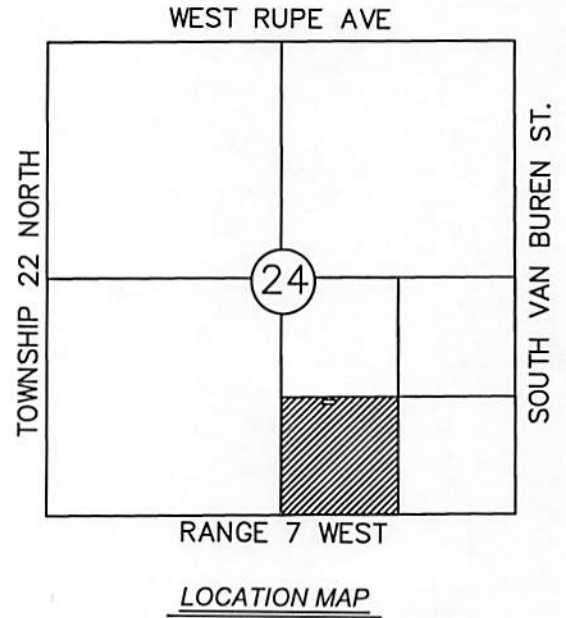
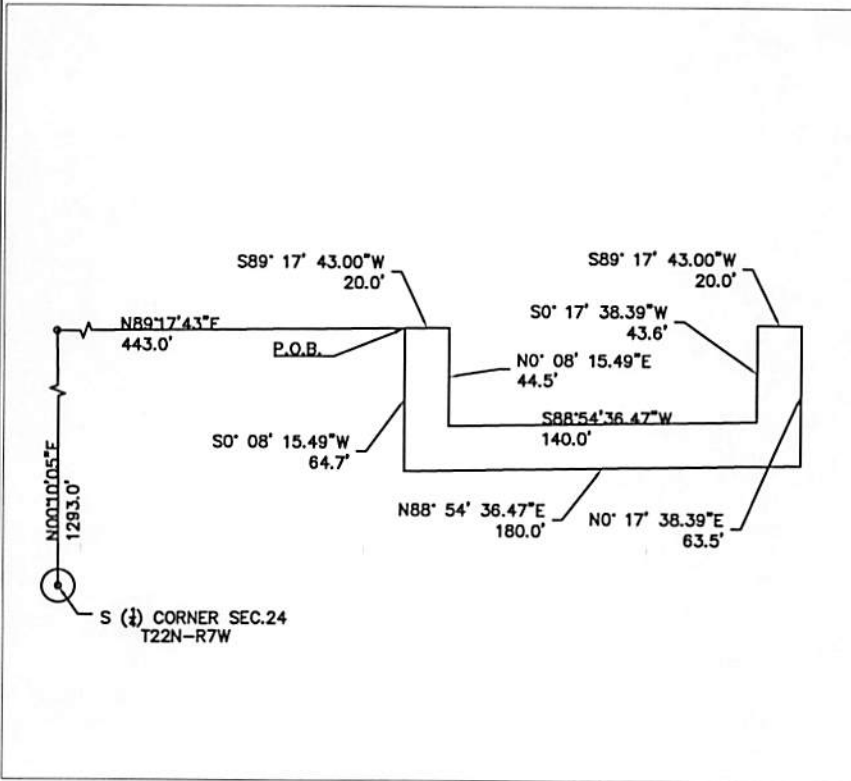
(SEAL)

Kimberly Castellanos
Notary Public

My Commission Number: 22007193

My Commission Expires: 5/24/2026

TEMPORARY CONSTRUCTION EASEMENT EXHIBIT "B"




LEGAL DESCRIPTION
 TEMPORARY CONSTRUCTION EASEMENT
 LAHMAN PROPERTY-NORMAN RD. BRIDGE

A TRACT OF LAND LYING IN THE SOUTH EAST QUARTER OF SECTION 24; TOWNSHIP 22 NORTH; RANGE 7 WEST OF THE INDIAN MERIDIAN, GARFIELD COUNTY, OKLAHOMA AND FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 24;
 THENCE N00°10'05"E A DISTANCE OF 1293.0';
 THENCE N89°17'43"E A DISTANCE OF 443.0' FEET TO A POINT OF BEGINNING;

THENCE S00°08'15.49"W A DISTANCE OF 64.7' FEET;
 THENCE N88°54'36.47"E A DISTANCE OF 180.0' FEET;
 THENCE N00°17'38.39"E A DISTANCE OF 63.5' FEET;
 THENCE S89°17'43"W A DISTANCE OF 20.0' FEET;
 THENCE S00°17'38.39"W A DISTANCE OF 43.6' FEET;
 THENCE S88°54'36.47"W A DISTANCE OF 140.0' FEET;
 THENCE N00°08'15.49"E A DISTANCE OF 44.5' FEET;
 THENCE S89°17'43"W A DISTANCE OF 20.0' FEET TO THE POINT OF BEGINNING.

CONTAINING 0.12 ACRES MORE OR LESS.

		The City Of Enid, Oklahoma 401 West Owen K. Garriott Road P.O. Box 1788 Enid, Oklahoma 73702 Telephone: (580) 234-0400 Fax: (580) 234-8946	
DATE	NOV. 28, 2022		
PROJECT #	F-2202		
DRAWN BY	JW		
PAGE	1 OF 1		



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Jason Unruh, City Engineer

Department: Engineering

Subject: Accept an Easement for Public Highway and a Temporary Construction Easement from Lynne Millis, Enid, Oklahoma, for Project No. F-2202C - Norman Road Box Culvert, approve payment in the amount of \$2,400.00; and authorize the Mayor to execute necessary documents.

Background:

This permanent right-of-way and temporary construction easement are needed for the construction of a replacement box structure on Norman Road for Boggy Creek. The City's offer of \$2,400.00 to Lynne Millis for rights of way and damages has been accepted. The street address is 1412 Norman Road.

The legal description for the rights of way is:

A tract of land lying in the Southeast Quarter of Section 24: Township 22 North: Range 7 West of the Indian Meridian, Garfield County, Oklahoma and further described in Exhibit's A and B.

Fiscal Impact:

Budgeted: Y
 Amount: \$2,400.00
 Account: 43-435-9251

Attachments:

[Signed Easement letters](#)



City of Enid
 401 W. Owen K. Garriott
 P.O. Box 1768
 Enid, Oklahoma 73702
 580-234-0400

03/01/2023

Lynne Millis
 1213 Quail Ridge Rd
 Enid, OK 73703

Re: **OFFER LETTER – Easement for Public Highway**
 Located on tract lying in the SE/4 of Section 24; Township 22N; Range 7W of the
 Indian Meridian, City of Enid, Garfield County, OK
 City of Enid Project No. F-2202C – Norman Road Box Culvert

To Whom It May Concern:

The City of Enid is preparing an improvement on Norman Road which requires an additional right-of-way that you own or have an interest in. This right-of-way is needed to allow replacement of the box culvert along South Boggy Creek. The City of Enid presents this Offer Letter to acquire the necessary right-of-way as shown by the enclosed location maps, Exhibit "A" and Exhibit "B". The City of Enid's offer is as follows:

**0.02 acres of Easement for Public Highway (as shown on Exhibit "A")
 for an amount of \$1,336.50.**

**0.04 acres of Temporary Construction Easement (as shown on Exhibit "B")
 for an amount of \$739.80.**

Plus the amount of \$323.70 for property damages

Total \$2,400.00

The City of Enid will install and maintain temporary fencing during the project.

At the conclusion of the project the City of Enid will repair and/or replace any permanent fencing that was removed for the project to as good or better condition.

This is a firm offer, made according to statutory requirements. However, there is no prohibition against you donating the land.



City of Enid
401 W. Owen K. Garriott
P.O. Box 1768
Enid, Oklahoma 73702
580-234-0400

In order to allow for the timely construction of the roadway improvements please review the offer and respond by March 17, 2023. Upon acceptance of the offer, please sign and return this offer letter, along with the completed Invoice Affidavit and W-9 form. My office is available to discuss the offer or answer any question on the project at your convenience.

If you have any questions or other concerns, please contact me at 580-616-7233. Your consideration of our offer to purchase the right-of-way is appreciated.

Respectfully,

Jason T. Unruh
Jason T Unruh, PE
City Engineer

Enclosures: Location Map

- I accept the City of Enid's offer
- I reject the City of Enid's offer
- I would like to donate

Lynne Millis

Signature

3/13/23

Date

PLEASE RETURN TO:
 CITY OF ENID
 CITY CLERK'S OFFICE
 P.O. BOX 1768
 ENID, OK 73702

EASEMENT FOR PUBLIC HIGHWAY

KNOW ALL MEN BY THESE PRESENTS:

That Lynne Millis of Garfield County, State of Oklahoma, hereinafter called the Grantors (whether one or more), for and in consideration of the sum of One Dollar and 00/100 (\$1.00) and other good, valuable and sufficient considerations, do hereby grant, bargain, sell, convey and dedicate unto the City of Enid, Oklahoma, a municipal corporation, the following described lots or parcels of land for the purpose of establishing thereon a public highway or facilities necessary and incidental thereto, to-wit:

A tract of land situated in the SE/4 of Section 24; Township 22N; Range 7W of the Indian Meridian, City of Enid, Garfield County, Oklahoma and further described in Exhibit A.

For the same considerations hereinbefore recited, this Easement is granted for the purpose of enabling said Grantee, its officers, agents, contractors and employees, now or at any time in perpetuity and at its discretion, to go upon, construct, build, maintain and regulate a public highway or facilities necessary and incidental thereto, including the airspace above and removal of any and all dirt, rock, gravel, sand and other road building materials, reserving and excepting unto said Grantors the mineral rights therein provided, however, that any explorations and development of said reserved mineral rights shall not directly or indirectly interfere with the use of said land for the purposes herein granted; and reserving unto said Grantors the right of ingress and egress to said public highway from the remaining lands of the Grantors.

To have and to hold said above described premises unto the said City of Enid, Oklahoma, free, clear and discharged from any and all claims of damages or injury that may be sustained directly or indirectly to the remaining lands of the Grantors by reason of the construction and maintenance of a public highway and all highway excavations, embankments, structures, bridges, drains, sight distance or safety areas and other facilities that may now or hereafter be, in the discretion of the grantee, necessary for the construction and maintenance of a public highway and incidental facilities over, across or along the above described real estate; include public and private utility and their apprentices the supervision and control of said public highway to be in such municipality, county or other agency of the State of Oklahoma as has or may have jurisdiction thereof by the laws of the State of Oklahoma; and said Enid, Oklahoma, its officers, agents, contractors and employees are hereby granted free access to said property for the purpose of entering upon, constructing, maintaining or regulating the use of said public highway, utilities and incidental facilities.

Said Grantors hereby covenant and warrant that at the time of the delivery of these presents they are the owners in fee simple of the above described premises and that same are free and clear of all liens and claims whatsoever, except _____.

The undersigned Grantors hereby designate and appoint _____
as agent to execute the claim and receive the compensation herein named.

In witness whereof the Grantors herein named have hereunto set their hands and seals this, the
13th day of March, 2023.

Owner

Lynne Millis
Signature

Lynne Millis
Printed Name

ACKNOWLEDGEMENT

STATE OF OKLAHOMA)
) ss:
COUNTY OF Garfield)

Before me, the undersigned, a Notary Public, in and for said County and State on this 13th day of March, 2023, personally appeared, Lynne Millis, to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that it was executed as a free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.



Taylor Massey
Notary Public

My Commission Number: 21009468

My Commission Expires: 7.20.25

ACCEPTANCE BY THE CITY OF ENID

The foregoing access easement is hereby accepted by the City of Enid, Oklahoma, on this _____ day of _____, 2023.

**THE CITY OF ENID, AN OKLAHOMA
MUNICIPAL CORPORATION**

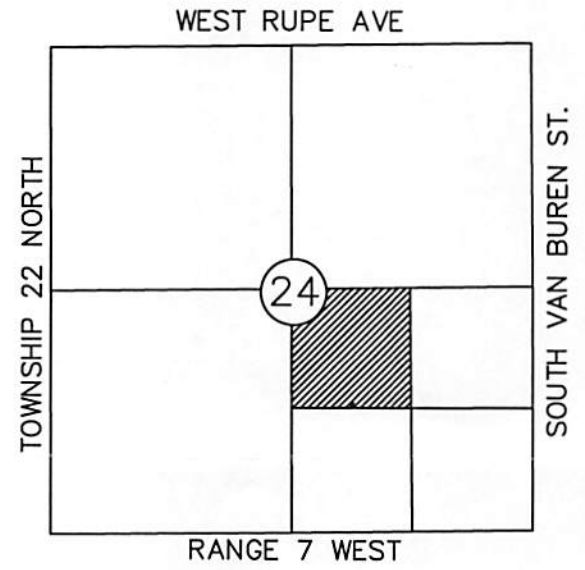
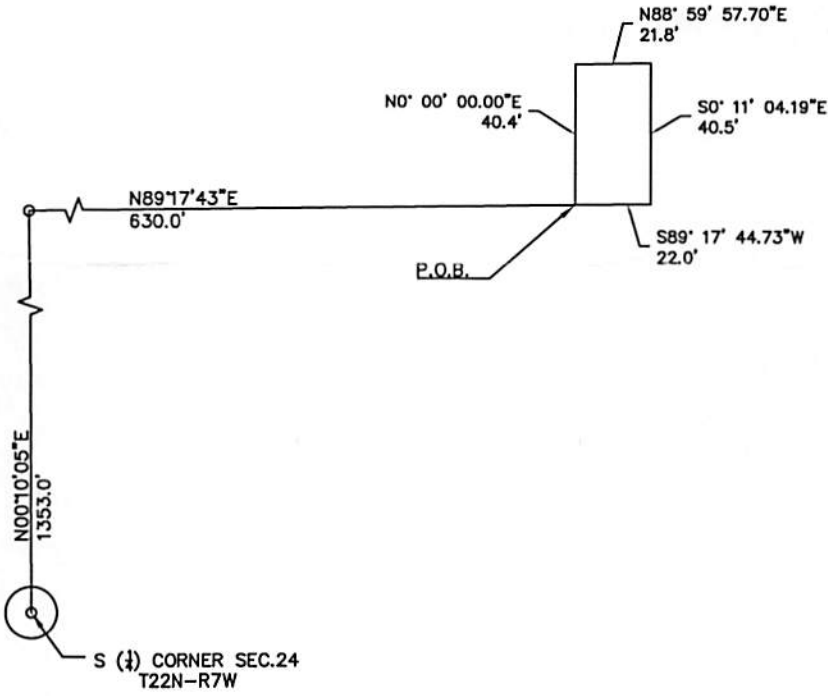
George Pankonin, Mayor

(SEAL)

ATTEST:

Summer Anderson, City Clerk

PUBLIC RIGHT-OF-WAY AND EASEMENT DEDICATION
EXHIBIT "A"



LOCATION MAP

LEGAL DESCRIPTION
PUBLIC RIGHT-OF-WAY AND EASEMENT DEDICATION
MILLIS PROPERTY-NORMAN RD. BRIDGE

A TRACT OF LAND LYING IN THE SOUTH EAST QUARTER OF SECTION 24; TOWNSHIP 22 NORTH; RANGE 7 WEST OF THE INDIAN MERIDIAN, GARFIELD COUNTY, OKLAHOMA AND FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 24;
THENCE N00°10'05"E A DISTANCE OF 1353.0';
THENCE N89°17'43"E A DISTANCE OF 630.0' FEET TO A POINT OF BEGINNING;

THENCE N00°00'00"E A DISTANCE OF 40.4' FEET;
THENCE N88°59'57.70"E A DISTANCE OF 21.8' FEET;
THENCE S00°11'04.19"E A DISTANCE OF 40.5' FEET;
THENCE S89°17'43"W A DISTANCE OF 22.0' FEET TO THE POINT OF BEGINNING.

CONTAINING 0.02 ACRES MORE OR LESS.

	The City Of Enid, Oklahoma 401 West Owen K. Carrott Road P.O. Box 1788 Enid, Oklahoma 73702 Telephone: (580) 234-0400 Fax (580) 234-8948
DATE	NOV. 28, 2022
PROJECT #	F-2202
DRAWN BY	JW
PAGE	1 OF 1

PLEASE RETURN TO:
CITY OF ENID
CITY CLERK'S OFFICE
P.O. BOX 1768
ENID, OK 73702

TEMPORARY CONSTRUCTION EASEMENT

KNOW ALL MEN BY THESE PRESENTS:

That Lynne Millis of Garfield County, State of Oklahoma, hereinafter called the Grantor (whether one or more), for and in consideration of the sum of One Dollar and 00/100 (\$1.00) and other good, valuable and sufficient considerations, of which is hereby acknowledged, does hereby assign, grant, and convey unto The City of Enid, Garfield County, Oklahoma, a municipal corporation, "Grantee," for the use and benefit of the Grantee, a temporary easement and right of way under, over, and across the following described real property and premises, situated in Garfield County, State of Oklahoma, to-wit:

A tract of land situated in the SE/4 of Section 24; Township 22N; Range 7W of the Indian Meridian, Garfield County, Oklahoma and further described in Exhibit B.

with right of ingress and egress to and from same with necessary labor, equipment, vehicles and material at any and all times, for the purpose of providing additional work space for the construction of improvements associated with F-2202 Norman Road Box Culvert to be undertaken by Grantee.

Grantor hereby warrants and covenants that Grantor is the lawful owner of the land upon which this temporary easement is granted, has good and marketable title to such real estate, and has the lawful right to convey the temporary easement herein. Grantor also warrants and covenants that the easement is free and clear from encumbrances of record which would interfere with the intended use by Grantee.

It is a condition of this easement that it shall not be filed for record, and all rights granted herein shall terminate upon completion of F-2202C Norman Road Box Culvert. Grantor agrees that this temporary construction easement shall be binding upon their heirs, executors, administrators and personal representatives during the term hereof and further agree that in the event the premises covered by this temporary construction easement are sold, assigned or conveyed, that the purchaser or grantee thereof will be advised of the existence of this temporary grant and that said sale during said term shall be made subject to the rights herein given.

IN WITNESS WHEREOF the parties hereto have caused this instrument to be executed this 13th day of March, 2023.

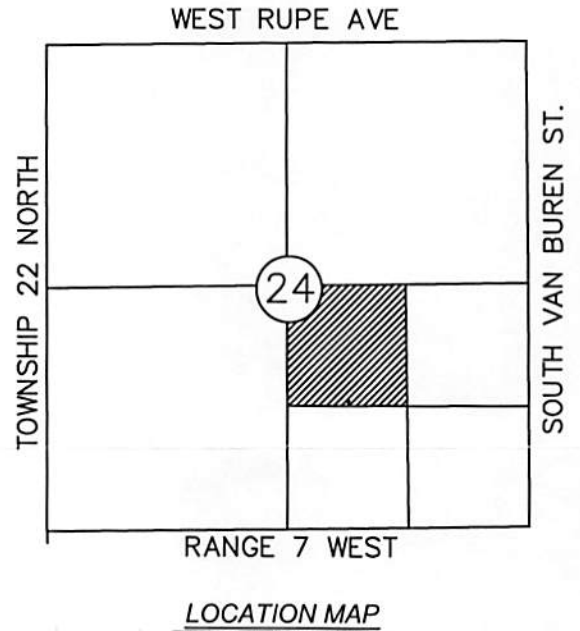
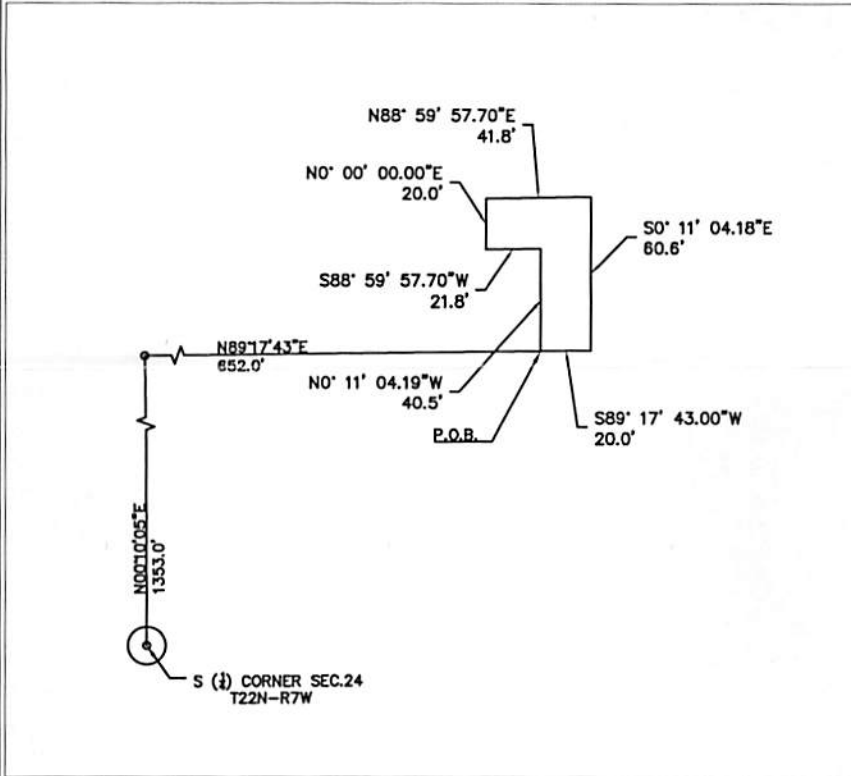
Owner

Signature Lynne Millis

Printed Name Lynne Millis

TEMPORARY CONSTRUCTION EASEMENT

EXHIBIT "B"




LEGAL DESCRIPTION
 TEMPORARY CONSTRUCTION EASEMENT
 MILLIS PROPERTY-NORMAN RD. BRIDGE

A TRACT OF LAND LYING IN THE SOUTH EAST QUARTER OF SECTION 24; TOWNSHIP 22 NORTH; RANGE 7 WEST OF THE INDIAN MERIDIAN, GARFIELD COUNTY, OKLAHOMA AND FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 24;
 THENCE N00°10'05"E A DISTANCE OF 1353.0';
 THENCE N89°17'43"E A DISTANCE OF 652.0' FEET TO A POINT OF BEGINNING;

THENCE N00°11'04.19"W A DISTANCE OF 40.5' FEET;
 THENCE S88°59'57.70"W A DISTANCE OF 21.8' FEET;
 THENCE N00°00'00"E A DISTANCE OF 20.0' FEET;
 THENCE N88°59'57.70"E A DISTANCE OF 41.8' FEET;
 THENCE S00°11'04.18"E A DISTANCE OF 60.6' FEET;
 THENCE S89°17'43"W A DISTANCE OF 20.0' FEET TO THE POINT OF BEGINNING.

CONTAINING 0.04 ACRES MORE OR LESS.

		The City Of Enid, Oklahoma 401 West Owen K. Garriott Road P.O. Box 1768 Enid, Oklahoma 73702 Telephone: (580) 234-0400 Fax: (580) 234-8946
DATE	NOV. 28, 2022	
PROJECT #	F-2202	
DRAWN BY	JW	
PAGE	1 OF 1	



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Erin Crawford, Chief Financial Officer

Department: Accounting

Subject: **Accept the Independent Auditor's Report on the Financial Statements of the City of Enid, Oklahoma, and its related Authorities for the Fiscal Year ending June 30, 2022.**

Background:

FORVIS, LLP has completed the annual independent audit for the fiscal year that ended June 30, 2022. Oklahoma law and various Federal and State agencies from which the City of Enid receives funding require an annual audit. The financial statements provide the users, such as the Mayor, Commissioners, City Manager, staff, residents, bond holders, creditors, regulators, etc., with valuable information concerning the City of Enid's financial condition. The audit gives reasonable assurance to these users that the financial statements are correct and free of material misstatement.

Attachments:

[City of Enid FY22 Audit Final](#)

CITY OF ENID



AUDIT REPORT

City of Enid, Oklahoma
June 30, 2022

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City of Enid, Oklahoma
June 30, 2022

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Independent Auditor's Report

Honorable Mayor and City Council
City of Enid, Oklahoma
Enid, Oklahoma

Report on the Audit of the Financial Statements

Opinions

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 Enid, 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and 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.

In preparing the financial statements, management is required to evaluate whether 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 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Honorable Mayor and City Council
 City of Enid, Oklahoma
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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 GAAS and *Government 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 GAAS 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.

Required Supplementary Information

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

Honorable Mayor and City Council
City of Enid, Oklahoma
Page 3

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary 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 other supplementary information, as listed in the table of contents, including the schedule of expenditures of federal awards as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements*, is presented for purposes of additional analysis and is 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 GAAS. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated March 31, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

FORVIS,LLP

Tulsa, Oklahoma
March 31, 2023

City of Enid, Oklahoma

Management's Discussion and Analysis

Year Ended June 30, 2022

The following discussion and analysis of the City of Enid's (the City) financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2022. During 2022, the City adopted the provisions of GASB Statement No. 87, *Leases*. However, the 2021 balances within the MD&A have not been restated. Please read it in conjunction with the City's basic financial statements, which begin on page 13.

Financial Highlights

The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of June 30, 2022 by \$323,242,133 (net position).

During the year, the City's total net position increased by \$16,494,884 from its beginning balance. This is largely attributed to activity related to the Kaw Lake Water Supply Project and decreases in the City's portion of its net pension liabilities.

Governmental activities accounted for a decrease of \$12,846,618. Business-type activities increased overall net position by \$29,341,502.

The City's total long-term liabilities increased \$46,168,871 during the current fiscal year. The key factors in the increase are due to draws of funds from Oklahoma Water Resources Board State Revolving Funds related to the Kaw Lake Water Supply Project.

At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$26,501,120, a decrease of \$23,333,956 in comparison with the prior year. Fund balance of \$391,309 is considered nonspendable, consisting of inventories and prepaid expenses. A total of \$569,103 is restricted by contractual agreements, state statutes, or enabling legislation. Fund balance of \$26,403,838 is committed by the City Council for various uses, leaving an unassigned deficit fund balance of \$863,130, which is primarily the result of the timing of activity and transfers related to the Kaw Lake Water Supply Project.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$18,713,245, or 34% of total General Fund expenditures and transfers out.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad view of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, deferred inflows/outflows, with the net difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (*e.g.*, uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, culture and recreation, and economic development. The business-type activities of the City include the Enid Municipal Authority, which includes the City's water, wastewater, landfill, and sanitation utility operations. Business-type activities also include the Enid Events Center and Convention Hall (Stride Bank Center), Woodring Regional Airport, Meadowlake Golf Course, and the Enid Public Transit Authority.

The government-wide financial statements can be found on pages 13–15 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. A reconciliation of the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balances with the government-wide statements of net position and activities provide a comparison between governmental funds and governmental activities.

The City maintains 18 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Police Fund, Fire Fund, and Water Capital Improvements Fund, all of which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The City adopts an annual appropriated budget for its General Fund, Police Fund, and Fire Fund. A budgetary comparison statement has been provided, as required supplementary information, for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16–19 of this report.

Proprietary Funds – The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs

internally among the entity's various functions. The City uses an internal service fund to account for its healthcare plan. Because this service predominately services governmental functions, it is included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Enid Municipal Authority and the Enid Event Center and Convention Hall, which are considered to be major funds of the City. The City maintains a total of five proprietary funds. Data from the other proprietary funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor proprietary funds is provided in the form of combining statements found elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 20–24 of this report.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The City maintains two different types of fiduciary funds. The pension trust funds are used to report resources held in trust for retirees and beneficiaries covered by the Employee Retirement System of Enid, Oklahoma. The custodial funds report sources held by the City in a custodial capacity for individuals, private organizations, and other governments.

The basic fiduciary fund financial statements can be found on pages 25–26 of this report.

Notes to Financial Statements

The notes to financial statements provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 27–76 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligations to provide pension benefits to its employees, and actual revenues and expenditures on a budgetary basis compared with the original and final budgets for the General Fund, Police Fund, and Fire Fund.

Required supplementary information can be found on pages 77–86 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor proprietary funds are presented immediately following the required supplementary information on pensions and budgetary comparisons.

Combining statements and schedules can be found on pages 87–98 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City's governmental activities, assets and deferred outflows exceeded liabilities and deferred inflows by \$84,920,268 at the close of the most recent fiscal year. The business-type activities assets and deferred outflows exceeded liabilities and deferred inflows by \$238,321,865.

The following table presents the City's net position for the primary government at June 30:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current assets	\$ 69,888,467	\$ 68,868,003	\$ 18,521,988	\$ 10,914,459	\$ 88,410,455	\$ 79,782,462
Capital and lease assets	79,808,696	74,136,230	296,619,030	215,141,000	376,427,726	289,277,230
Noncurrent assets	6,507,716	48,681	143,242,304	146,740,781	149,750,020	146,789,462
Total assets	156,204,879	143,052,914	458,383,322	372,796,240	614,588,201	515,849,154
Deferred outflows of resources	7,562,173	7,694,383	609,811	255,578	8,171,984	7,949,961
Current liabilities	41,302,753	18,346,826	12,522,945	11,009,693	53,825,698	29,356,519
Long-term liabilities	20,346,705	30,106,990	207,528,108	151,894,543	227,874,813	182,001,533
Total liabilities	61,649,458	48,453,816	220,051,053	162,904,236	281,700,511	211,358,052
Deferred inflows of resources	17,197,326	4,526,595	620,215	1,167,219	17,817,541	5,693,814
Net position						
Net investment in capital assets	56,248,492	73,067,090	160,280,928	142,698,302	216,529,420	215,765,392
Restricted	7,029,438	424,440	72,255,475	54,309,851	79,284,913	54,734,291
Unrestricted	21,642,338	24,275,356	5,785,462	11,972,210	27,427,800	36,247,566
Total net position	\$ 84,920,268	\$ 97,766,886	\$ 238,321,865	\$ 208,980,363	\$ 323,242,133	\$ 306,747,249

By far the largest portion of the City's net position (67%) reflects its investment in capital assets (*e.g.*, land, buildings, improvements, vehicles, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. 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.

An additional portion of the City's net position (24%) represents resources that are subject to external restrictions on how they may be used either by external groups, such as creditors, grantors, or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation. The remaining balance is unrestricted net position of \$25,412,489 (9%).

The City's ending total net position increased by \$16,494,884 during the current fiscal year, compared with the beginning total net position. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

The changes in net position for the years ended June 30 were as follows:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for services	\$ 1,974,502	\$ 1,886,891	\$ 46,624,653	\$ 44,180,353	\$ 48,599,155	\$ 46,067,244
Grants/contributions	3,075,397	7,202,328	836,745	447,168	3,912,142	7,649,496
General revenues	<u>47,481,751</u>	<u>49,929,648</u>	<u>1,459,516</u>	<u>1,343,495</u>	<u>48,941,267</u>	<u>51,273,143</u>
Total revenues	<u>52,531,650</u>	<u>59,018,867</u>	<u>48,920,914</u>	<u>45,971,016</u>	<u>101,452,564</u>	<u>104,989,883</u>
Expenses						
General government	6,802,153	9,601,611	-	-	6,802,153	9,601,611
Public safety	19,018,477	24,882,150	-	-	19,018,477	24,882,150
Public works	18,391,928	10,815,832	-	-	18,391,928	10,815,832
Culture and recreation	2,788,156	2,624,132	-	-	2,788,156	2,624,132
Utility operations	-	-	26,426,147	26,177,557	26,426,147	26,177,557
Airport	-	-	3,422,954	2,494,038	3,422,954	2,494,038
Economic development	1,493,400	4,084,832	-	-	1,493,400	4,084,832
Golf	-	-	844,031	573,175	844,031	573,175
Event center	-	-	5,137,178	4,184,002	5,137,178	4,184,002
Transit	-	-	715,416	744,940	715,416	744,940
Other	<u>28,082</u>	<u>44,015</u>	<u>-</u>	<u>-</u>	<u>28,082</u>	<u>44,015</u>
Total expenses	<u>48,522,196</u>	<u>52,052,572</u>	<u>36,545,726</u>	<u>34,173,712</u>	<u>85,067,922</u>	<u>86,226,284</u>
Increase in Net Position Before Transfers and Capital Contributions	4,009,454	6,966,295	12,375,188	11,797,304	16,384,642	18,763,599
Gain on sale of capital assets	-	-	110,242	35,684	110,242	35,684
Transfers of capital assets	(89,625,597)	(28,499,871)	89,625,597	28,499,871	-	-
Other transfers, net	<u>72,769,525</u>	<u>24,295,167</u>	<u>(72,769,525)</u>	<u>(24,295,167)</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Net Position	(12,846,618)	2,761,591	29,341,502	16,037,692	16,494,884	18,799,283
Net Position, Beginning of Year	<u>97,766,886</u>	<u>95,005,295</u>	<u>208,980,363</u>	<u>192,942,671</u>	<u>306,747,249</u>	<u>287,947,966</u>
Net Position, End of Year	<u>\$ 84,920,268</u>	<u>\$ 97,766,886</u>	<u>\$ 238,321,865</u>	<u>\$ 208,980,363</u>	<u>\$ 323,242,133</u>	<u>\$ 306,747,249</u>

Governmental Activities

Governmental activities decreased the City's net position by \$12,846,618. The key elements of this decrease are due to the prior year receipts and use of federal funding related to the COVID-19 pandemic and the timing of transfers related to the construction activity of the Kaw Lake Water Supply Project.

	Program Revenues		Cost of Services	
	2022	2021	2022	2021
General government	\$ 100,944	\$ 3,937,191	\$ 6,802,153	\$ 9,601,611
Public safety	3,833,491	4,246,689	19,018,477	24,882,150
Public works	1,005,430	835,483	18,391,928	10,815,832
Culture and recreation	110,034	69,856	2,788,156	2,624,132
Economic development	-	-	1,493,400	4,084,832
Interest on long-term debt	-	-	<u>28,082</u>	<u>44,015</u>
	<u>\$ 5,049,899</u>	<u>\$ 9,089,219</u>	<u>\$ 48,522,196</u>	<u>\$ 52,052,572</u>

Business-Type Activities

Business-type activities increased the City's net position by \$29,341,502. The key element in this increase was transfer-related activity of the Kaw Lake Water Supply Project.

	<u>Program Revenues</u>		<u>Cost of Services</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Utility operations	\$ 41,514,179	\$ 40,455,856	\$ 26,426,147	\$ 26,177,557
Airport	3,166,265	2,153,880	3,422,954	2,494,038
Golf	702,131	587,452	844,031	573,175
Event center	1,584,934	989,635	5,137,178	4,184,002
Transit	493,889	440,698	715,416	744,940
	<u>\$ 47,461,398</u>	<u>\$ 44,627,521</u>	<u>\$ 36,545,726</u>	<u>\$ 34,173,712</u>

Governmental Funds Financial Analysis

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$26,501,120, a decrease of \$23,333,956 in comparison with the prior year. Approximately -2% of this total amount (\$863,130) constitutes unassigned fund balance (deficits). The remainder of fund balance is nonspendable, or restricted by contractual obligations, laws and regulations, or enabling legislation as approved by a vote of the citizens of the City, or committed by the City Council for specific purposes.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$18,713,245. As a measure of the General Fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Unassigned fund balance represents 34% of total General Fund expenditures and transfers out.

The fund balance of the City's General Fund increased \$994,686 during the current fiscal year primarily due to an increase in tax receipts.

The Police Fund has a total fund balance of \$3,875,747, substantially all of which was committed. The net decrease in fund balance during the current year was \$93,036, due to the completion of the police training facility.

The Fire Fund has a total fund balance of \$914,168, substantially all of which was committed. The net decrease in fund balance during the current year was \$931,350, which is due to the purchase of two pumper trucks.

The water capital improvements fund has a deficit fund balance of \$19,191,552. The decrease in fund balance during the year was \$26,490,493, which is due to Kaw Lake Water Supply Project payments.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Enid Municipal Authority had total net position of \$192,773,954. Unrestricted net position of the Enid Municipal Authority at the end of the year was \$2,191,849. The total increase in net position was \$31,337,429. Net operating income increased net position by \$21,133,299. Operating revenues increased by \$1,210,384 while operating expenses increased by \$248,590. The changes in operating revenues were due to increased utility services provided to customers, and expenses increased due to debt closing expenses related to the 2020 Oklahoma Water Resources State Revolving Fund loan. Net nonoperating revenues (expenses) decreased net position of the Enid Municipal Authority by \$5,557,011, substantially all of which was attributable to interest expense. Capital asset contributions increased net position by \$89,625,597, and interfund transfers decreased net position by a net of \$73,864,456.

The Enid Event Center and Convention Hall fund had total net position of \$22,419,658, of which \$21,636,511 was net investment in capital assets and \$783,147 was unrestricted. Overall net position decreased by \$1,747,197 during the year. Operating income (loss) incurred a loss of \$3,552,241, and net nonoperating revenues and transfers from other funds offset that by a combined \$1,805,044.

Budgetary Highlights of Major Governmental Funds

The final General Fund budget reflected a total of \$59,506,503 for departmental expenditures and transfers to other funds, compared to the original budget of \$54,206,965, an increase of \$5,299,538. The final budget for revenues and transfers from other funds was \$52,683,010 compared to the original budget of \$52,433,010, an increase of \$250,000. The General Fund breakdown by department is outlined on the accompanying budgetary comparison schedule – general fund and major special revenue funds (budgetary basis) in the “Required Supplementary Information” section of the report.

General Fund revenues received on a budgetary basis were more than final budget estimates by \$10,122,418, and actual expenditures and transfers were less than final budget appropriations by \$3,364,691, resulting in an overall net increase in budgetary fund balance of \$13,487,109 prior to adjustments outlined on the accompanying reconciliation of budgetary comparison schedule (budgetary basis) to fund financial statements in the “Required Supplementary Information” section of the report. As a result, the City did not need to use a portion of its fund balance to cover expenditures and transfers.

The final Police Fund budget reflected a total of \$12,652,538 in its budgeted expenditures and transfers to other funds during the year, an increase of \$1,022,108 over the original budget. Budgeted revenues and transfers from other funds were \$10,939,670 and remained the same as originally estimated. Actual revenues and transfers in totaled \$10,609,925 or \$329,745 less than budget estimates. Expenditures and transfers out of \$10,741,165 were less than budgeted by \$1,911,374, resulting in an overall net increase in budgetary fund balance of \$1,581,628.

The final Fire Fund budget reflected a total of \$10,354,489 in its budgeted expenditures and transfers to other funds during the year, an increase of \$1,413,459 over the original budget. Budgeted revenues and transfers from other funds were \$10,967,681, compared to the original budget of \$12,280,987, a decrease of \$1,313,306. Actual revenues and transfers in totaled \$11,087,589, or more than budget estimates by \$119,908. Expenditures and transfers out of \$10,193,819, were less than the budget appropriations by \$160,670, resulting in an overall net increase in budgetary fund balance of \$280,578.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2022, totaled \$376,339,613 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, infrastructure, equipment, and vehicles.

The following table presents a summary of the City's capital assets, net of accumulated depreciation:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 8,155,410	\$ 6,687,983	\$ 8,062,951	\$ 7,679,181	\$ 16,218,361	\$ 14,367,164
Construction in progress	12,965,842	13,641,385	103,842,636	52,329,900	116,808,478	65,971,285
Buildings	5,428,313	6,190,356	45,464,373	48,877,962	50,892,686	55,068,318
Infrastructure	48,863,485	43,905,270	126,308,370	95,162,370	175,171,855	139,067,640
Equipment	1,220,925	1,534,725	8,420,938	8,144,036	9,641,863	9,678,761
Vehicles	3,174,721	2,176,511	4,431,649	2,947,551	7,606,370	5,124,062
Capital assets, net	<u>\$ 79,808,696</u>	<u>\$ 74,136,230</u>	<u>\$ 296,530,917</u>	<u>\$ 215,141,000</u>	<u>\$ 376,339,613</u>	<u>\$ 289,277,230</u>

Major capital asset events during the current fiscal year included the following:

- Kaw Lake Water Supply Project
- ADA improvements
- Waterline improvements
- Soccer complex infrastructure improvements
- Waterline improvements
- Stormwater channel improvements
- Fire department pumper truck
- Police department training center
- 10 police vehicles
- Dump truck
- Grapple truck
- Landfill compactor
- Front load trash truck

Additional information regarding the City's capital assets can be found in *Note 3* on pages 45–47 of this report.

Long-Term Obligations

At June 30, 2022, the City had total long term obligations outstanding of \$235,887,691. These obligations include debt secured solely by specified revenue sources (*i.e.*, revenue bonds and notes); tax apportionment bonds (TIF); lease and direct financing obligations; judgments against the City; the long-term portion of accrued compensated absences; total OPEB liability; workers' compensation reserve liability; net pension liability; and landfill closure and post-closure liability and other long-term liabilities.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Net pension liability	16,567,455	25,823,106	2,023,246	936,152	18,590,701	26,759,258
Total OPEB liability	1,957,227	1,975,085	139,802	438,908	2,097,029	2,413,993
Workers' compensation claims	926,148	1,104,676	379,315	366,468	1,305,463	1,471,144
Compensated absences	2,388,809	2,330,307	283,213	295,275	2,672,022	2,625,582
Notes payable	310,000	825,000	203,279,759	148,892,581	203,589,759	149,717,581
Lease obligations	186,639	244,140	2,097,225	1,502,558	2,283,864	1,746,698
Landfill closure and post-closure and other long-term liabilities	-	-	5,348,853	4,984,564	5,348,853	4,984,564
Total outstanding debt	<u>\$ 22,336,278</u>	<u>\$ 32,302,314</u>	<u>\$ 213,551,413</u>	<u>\$ 157,416,506</u>	<u>\$ 235,887,691</u>	<u>\$ 189,718,820</u>

The City's total long-term obligations increased \$46,168,871 during the current fiscal year. The key factors in the increase are due to draw of funds from Oklahoma Water Resources Board State Revolving Funds related to the Kaw Lake Water Supply Project.

Additional information on the City's long-term debt can be found in *Note 3* on pages 47–52 of this report.

Economic Factors and Next Year's Budgets and Rates

The City's elected and appointed officials considered many factors when setting the fiscal year 2022 revenue and expense budgets.

When setting the fiscal year 2022 expenditure budget, City staff worked diligently to keep increases in expenditures to a minimum.

The City will be looking at using general obligation bonds and revenue notes in the future to increase the funding available to build and repair infrastructure, such as streets, water lines, sewer lines, storm water drains, parks, and quality of life improvements.

The City currently has three recognized unions. The current agreement with the American Federation of State, County, and Municipal Employees (AFSCME) #1136 and the International Association of Fire Fighters (IAFF) is through June 2023. The Fraternal Order of Police (FOP) is through June 2024.

Requests for Information

This financial report is designed to provide the City's citizens, taxpayers, customers, and investors 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 of Enid's Chief Financial Officer, at City of Enid, P.O. Box 1768, Enid, Oklahoma 73702-1768 or telephone 580.616.7283. You may also visit www.enid.org for more budgetary and contact information.

City of Enid, Oklahoma
Statement of Net Position
June 30, 2022

Assets and Deferred Outflows of Resources

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 17,574,404	\$ 2,620,273	\$ 20,194,677
Investments	47,289,823	6,864,149	54,153,972
Receivables, net of allowance for uncollectibles	7,143,953	6,092,833	13,236,786
Receivables for property taxes – succeeding year	22,994	-	22,994
Internal balances	(2,535,371)	2,535,371	-
Inventories	72,277	320,842	393,119
Prepaid expenses	320,387	88,520	408,907
Restricted cash and investments	47,381	143,242,304	143,289,685
Net pension asset	6,460,335	-	6,460,335
Capital and lease assets			
Lease assets	-	88,113	88,113
Land and construction in progress	21,121,252	111,905,587	133,026,839
Depreciable buildings, improvements, equipment, and vehicles, net of accumulated depreciation	58,687,444	184,625,330	243,312,774
Total assets	<u>156,204,879</u>	<u>458,383,322</u>	<u>614,588,201</u>
Deferred Outflows of Resources			
Deferred amounts related to OPEB	143,150	10,225	153,375
Deferred amounts related to pensions	7,419,023	599,586	8,018,609
Total deferred outflows of resources	<u>7,562,173</u>	<u>609,811</u>	<u>8,171,984</u>

City of Enid, Oklahoma
Statement of Net Position, continued
June 30, 2022

Liabilities and Deferred Inflows of Resources

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts payable and accrued liabilities	\$ 26,784,669	\$ 2,620,498	\$ 29,405,167
Claims payable	646,113	-	646,113
Payable from restricted assets			
Accrued interest	2,024	2,364,425	2,366,449
Customer deposits	-	1,368,608	1,368,608
Unearned revenue	11,880,374	146,109	12,026,483
Long-term liabilities			
Due within one year	1,989,573	6,023,305	8,012,878
Due in more than one year	20,346,705	207,528,108	227,874,813
	<u>61,649,458</u>	<u>220,051,053</u>	<u>281,700,511</u>
Deferred Inflows of Resources			
Property taxes – succeeding year	22,994	-	22,994
Deferred amounts related to OPEB	535,128	38,223	573,351
Deferred amounts related to pensions	16,388,528	456,785	16,845,313
Deferred amounts related to leases	250,676	125,207	375,883
	<u>17,197,326</u>	<u>620,215</u>	<u>17,817,541</u>
Net Position			
Net investment in capital assets	56,248,492	160,280,928	216,529,420
Restricted:			
Debt service	13,526	3,268,686	3,282,212
Capital improvements	232,640	68,986,789	69,219,429
Public safety	322,937	-	322,937
Pension benefits	6,460,335	-	6,460,335
Unrestricted	21,642,338	5,785,462	27,427,800
	<u>\$ 84,920,268</u>	<u>\$ 238,321,865</u>	<u>\$ 323,242,133</u>

City of Enid, Oklahoma
Statement of Activities
Year Ended June 30, 2022

	Program Revenues			Net (Expenses) Revenues and Change in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government							
Governmental activities							
General government	\$ 6,802,153	\$ 100,944	\$ -	\$ -	\$ (6,701,209)	\$ -	\$ (6,701,209)
Public safety	19,018,477	1,516,780	2,316,711	-	(15,184,986)	-	(15,184,986)
Public works	18,391,928	315,104	690,326	-	(17,386,498)	-	(17,386,498)
Culture and recreation	2,788,156	41,674	16,942	51,418	(2,678,122)	-	(2,678,122)
Economic development	1,493,400	-	-	-	(1,493,400)	-	(1,493,400)
Interest on long-term debt	28,082	-	-	-	(28,082)	-	(28,082)
Total governmental activities	<u>48,522,196</u>	<u>1,974,502</u>	<u>3,023,979</u>	<u>51,418</u>	<u>(43,472,297)</u>	<u>-</u>	<u>(43,472,297)</u>
Business-type activities							
Utility operations	26,426,147	41,514,179	-	-	-	15,088,032	15,088,032
Airport	3,422,954	2,728,886	-	437,379	-	(256,689)	(256,689)
Golf	844,031	702,131	-	-	-	(141,900)	(141,900)
Event center	5,137,178	1,584,934	-	-	-	(3,552,244)	(3,552,244)
Transit and other	715,416	94,523	399,366	-	-	(221,527)	(221,527)
Total business-type activities	<u>36,545,726</u>	<u>46,624,653</u>	<u>399,366</u>	<u>437,379</u>	<u>-</u>	<u>10,915,672</u>	<u>10,915,672</u>
Total primary government	<u>\$ 85,067,922</u>	<u>\$ 48,599,155</u>	<u>\$ 3,423,345</u>	<u>\$ 488,797</u>	<u>(43,472,297)</u>	<u>10,915,672</u>	<u>(32,556,625)</u>
General revenues							
Taxes							
Sales and use					42,334,716	-	42,334,716
Property					119,522	1,045,628	1,165,150
Franchise					3,039,973	-	3,039,973
Other					802,683	-	802,683
Investment income					484,861	413,888	898,749
Miscellaneous					699,996	-	699,996
Gain on disposal of capital assets					-	110,242	110,242
Transfers of capital assets					(89,625,597)	89,625,597	-
Transfers – internal activity					<u>72,769,525</u>	<u>(72,769,525)</u>	<u>-</u>
Total general revenues and transfers					<u>30,625,679</u>	<u>18,425,830</u>	<u>49,051,509</u>
Change in Net Position					<u>(12,846,618)</u>	<u>29,341,502</u>	<u>16,494,884</u>
Net Position, Beginning of Year					<u>97,766,886</u>	<u>208,980,363</u>	<u>306,747,249</u>
Net Position, End of Year					<u>\$ 84,920,268</u>	<u>\$ 238,321,865</u>	<u>\$ 323,242,133</u>

City of Enid, Oklahoma
Balance Sheet – Governmental Funds
June 30, 2022

	General	Police Fund	Fire Fund	Water Capital Improvements	Nonmajor Governmental Funds	Total
Assets						
Cash and cash equivalents	\$ 7,801,931	\$ 1,039,510	\$ 286,515	\$ 837,595	\$ 6,494,489	\$ 16,460,040
Investments	20,938,952	2,909,944	802,053	2,344,713	17,174,677	44,170,339
Receivables						
Taxes	5,762,227	159,707	159,707	-	269,132	6,350,773
Due from other governments	-	87,274	-	-	21,432	108,706
Other	35,302	-	-	-	2,558	37,860
Inventories	72,277	-	-	-	-	72,277
Prepaid expenses	224,397	24,753	1,220	-	68,662	319,032
Restricted cash and investments	-	-	-	-	47,381	47,381
	<u>34,835,086</u>	<u>4,221,188</u>	<u>1,249,495</u>	<u>3,182,308</u>	<u>24,078,331</u>	<u>67,566,408</u>
Total assets	<u>\$ 34,835,086</u>	<u>\$ 4,221,188</u>	<u>\$ 1,249,495</u>	<u>\$ 3,182,308</u>	<u>\$ 24,078,331</u>	<u>\$ 67,566,408</u>
Liabilities						
Accounts payable and accrued liabilities	\$ 1,078,154	\$ 345,441	\$ 335,327	\$ 22,373,860	\$ 2,493,767	\$ 26,626,549
Due to other funds	2,535,371	-	-	-	-	2,535,371
Unearned revenue	11,866,675	-	-	-	13,699	11,880,374
	<u>15,480,200</u>	<u>345,441</u>	<u>335,327</u>	<u>22,373,860</u>	<u>2,507,466</u>	<u>41,042,294</u>
Total liabilities	<u>15,480,200</u>	<u>345,441</u>	<u>335,327</u>	<u>22,373,860</u>	<u>2,507,466</u>	<u>41,042,294</u>
Deferred Inflows of Resources						
Property taxes – succeeding year	22,994	-	-	-	-	22,994
	<u>22,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,994</u>
Total deferred inflows of resources	<u>22,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,994</u>
Fund Balances						
Nonspendable						
Inventories and prepaid expenses	296,674	24,753	1,220	-	68,662	391,309
Restricted						
Public safety	-	-	-	-	322,937	322,937
Public works	-	-	-	-	185,259	185,259
Debt service	-	-	-	-	13,526	13,526
Capital improvements	-	-	-	-	47,381	47,381
Committed						
Public safety	-	3,850,994	912,948	-	136,810	4,900,752
Public works	-	-	-	-	4,928,447	4,928,447
Other	321,973	-	-	-	-	321,973
Capital improvements	-	-	-	-	16,252,666	16,252,666
Unassigned	18,713,245	-	-	(19,191,552)	(384,823)	(863,130)
	<u>19,331,892</u>	<u>3,875,747</u>	<u>914,168</u>	<u>(19,191,552)</u>	<u>21,570,865</u>	<u>26,501,120</u>
Total fund balances	<u>19,331,892</u>	<u>3,875,747</u>	<u>914,168</u>	<u>(19,191,552)</u>	<u>21,570,865</u>	<u>26,501,120</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 34,835,086</u>	<u>\$ 4,221,188</u>	<u>\$ 1,249,495</u>	<u>\$ 3,182,308</u>	<u>\$ 24,078,331</u>	<u>\$ 67,566,408</u>

City of Enid, Oklahoma
Reconciliation of the Balance Sheet – Governmental Funds to the
Statement of Net Position
June 30, 2022

Total fund balance – governmental funds	<u>\$ 26,501,120</u>
Amounts reported for governmental activities in the statement of net position are different because	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	<u>79,808,696</u>
Certain long-term assets are not available to pay for period expenditures and, therefore, are either not reported or reported as deferred inflows in the funds	<u>669,609</u>
The net pension liability (asset) and the total OPEB liability and the pension and OPEB-related deferred outflows and deferred inflows of resources are not due and payable from current financial resources and, therefore, are not reported in these fund financial statements but are reported in the governmental activities – statement of net position	
Net pension liability	(16,567,455)
Net pension asset	6,460,335
Total OPEB liability	(1,957,227)
Pension-related deferred outflows	7,419,023
OPEB-related deferred outflows	143,150
Pension-related deferred inflows	(16,388,528)
OPEB-related deferred inflows	<u>(535,128)</u>
	<u>(21,425,830)</u>
Internal service funds are used by management to charge costs of certain activities that benefit multiple funds, such as health insurance, to individual funds. The assets and liabilities of the internal service funds are reported in governmental activities	<u>3,430,969</u>
Long-term liabilities and deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds	
Accrued interest payable	(2,024)
Accrued compensated absences	(2,388,809)
Accrued liability for workers' compensation claims incurred	(926,148)
Leases payable	(186,639)
Leases – deferred inflows	(250,676)
Notes payable	<u>(310,000)</u>
	<u>(4,064,296)</u>
Net position of governmental activities in the statement of net position	<u>\$ 84,920,268</u>

City of Enid, Oklahoma
Statement of Revenues, Expenditures, and Changes in Fund Balance –
Governmental Funds
Year Ended June 30, 2022

	General	Police Fund	Fire Fund	Water Capital Improvements	Nonmajor Governmental Funds	Total
Revenues						
Taxes	\$ 42,901,575	\$ 1,236,557	\$ 1,236,557	\$ -	\$ 119,522	\$ 45,494,211
Licenses and permits	245,620	-	-	-	-	245,620
Intergovernmental	374,431	700,197	1,606,367	-	1,962,808	4,643,803
Fines and forfeitures	721,812	-	-	-	-	721,812
Charges for services	114,225	28,675	-	-	70,784	213,684
Other	652,768	27,751	13,136	-	60,869	754,524
Interest	244,017	46,218	8,829	(113,780)	254,053	439,337
	<u>45,254,448</u>	<u>2,039,398</u>	<u>2,864,889</u>	<u>(113,780)</u>	<u>2,468,036</u>	<u>52,512,991</u>
Total revenues						
Expenditures						
Current						
General government	5,700,750	-	-	-	343,700	6,044,450
Public safety	-	9,801,556	10,428,084	-	1,194,757	21,424,397
Public works	7,319,534	-	-	-	1,534,675	8,854,209
Culture and recreation	2,545,849	-	-	-	-	2,545,849
Economic development	-	-	-	-	1,390,918	1,390,918
Debt service						
Principal	-	-	-	-	515,000	515,000
Interest	-	-	-	-	17,928	17,928
Capital outlay	1,071,537	1,122,893	1,311,375	89,696,209	14,332,185	107,534,199
	<u>16,637,670</u>	<u>10,924,449</u>	<u>11,739,459</u>	<u>89,696,209</u>	<u>19,329,163</u>	<u>148,326,950</u>
Total expenditures						
Excess (Deficiency) of Revenues over Expenditures	<u>28,616,778</u>	<u>(8,885,051)</u>	<u>(8,874,570)</u>	<u>(89,809,989)</u>	<u>(16,861,127)</u>	<u>(95,813,959)</u>
Other Financing Sources (Uses)						
Transfers in	11,625,000	9,092,015	8,043,220	270,112,563	20,047,364	318,920,162
Transfers out	(39,247,092)	(300,000)	(100,000)	(206,793,067)	-	(246,440,159)
	<u>(27,622,092)</u>	<u>8,792,015</u>	<u>7,943,220</u>	<u>63,319,496</u>	<u>20,047,364</u>	<u>72,480,003</u>
Total other financing sources (uses)						
Net Change in Fund Balances	994,686	(93,036)	(931,350)	(26,490,493)	3,186,237	(23,333,956)
Fund Balances, Beginning of Year	<u>18,337,206</u>	<u>3,968,783</u>	<u>1,845,518</u>	<u>7,298,941</u>	<u>18,384,628</u>	<u>49,835,076</u>
Fund Balances, End of Year	<u>\$ 19,331,892</u>	<u>\$ 3,875,747</u>	<u>\$ 914,168</u>	<u>\$ (19,191,552)</u>	<u>\$ 21,570,865</u>	<u>\$ 26,501,120</u>

City of Enid, Oklahoma
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balance – Governmental Funds to the Statement of Activities
Year Ended June 30, 2022

Net change in fund balances – total governmental funds	<u>\$ (23,333,956)</u>
Amounts reported for governmental activities in the statement of activities are different because	
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets	
Capital outlay expenditures capitalized	11,542,532
Depreciation expense	<u>(5,834,165)</u>
	<u>5,708,367</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position	
Principal payments on notes payable and bonds payable	515,000
Principal payments on lease assets	<u>67,242</u>
	<u>582,242</u>
Internal service fund activity is reported as a proprietary fund in the fund financial statements, but certain revenues/expenses are reported in governmental activities on the statement of activities, net of amounts allocated to business-type activities	
	<u>915,709</u>
Some (expenses) revenues in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds	
Accrued compensated absences, net of change	(58,502)
Pension expense	3,552,125
Accrued liability for workers' compensation claims incurred	178,528
Interest expense	59
Other postemployment benefits	<u>(391,190)</u>
	<u>3,281,020</u>
Change in net position of governmental activities	<u><u>\$ (12,846,618)</u></u>

City of Enid, Oklahoma
Statement of Net Position – Proprietary Funds
June 30, 2022

	Business-Type Activities				Governmental
	Enterprise Funds				Internal
	Enid Municipal Authority	Enid Event Center and Convention Hall	Nonmajor Enterprise Funds	Total	Service Fund
					Health Care Fund
Assets and Deferred Outflows of Resources					
Current Assets					
Cash and cash equivalents	\$ 1,463,760	\$ 329,519	\$ 826,994	\$ 2,620,273	\$ 1,114,364
Investments	4,097,563	603,247	2,163,339	6,864,149	3,119,484
Receivables					
Accounts, net of uncollectibles	5,051,116	279,887	101,483	5,432,486	-
Accrued interest	100,548	-	375	100,923	-
Taxes	-	107,012	-	107,012	-
Due from other governments	-	-	319,275	319,275	-
Leases	91,015	-	42,122	133,137	-
Due from other funds	2,383,310	-	-	2,383,310	152,061
Inventories	122,901	27,183	170,758	320,842	-
Prepaid expenses	35,348	48,965	4,207	88,520	1,355
Restricted cash and cash equivalents	128,379,271	-	-	128,379,271	-
Restricted investments	14,863,033	-	-	14,863,033	-
Total current assets	156,587,865	1,395,813	3,628,553	161,612,231	4,387,264
Noncurrent Assets					
Lease assets, net	35,763	-	52,350	88,113	-
Capital assets, net of accumulated depreciation	254,628,968	21,636,511	20,265,437	296,530,916	-
Total assets	411,252,596	23,032,324	23,946,340	458,231,260	4,387,264
Deferred Outflows of Resources					
Deferred amounts related to OPEB	10,225	-	-	10,225	-
Deferred amounts related to pensions	463,647	-	135,939	599,586	-
Total deferred outflows of resources	473,872	-	135,939	609,811	-

City of Enid, Oklahoma
Statement of Net Position – Proprietary Funds, continued
June 30, 2022

	Business-Type Activities				Governmental Activities
	Enterprise Funds				Internal Service Fund
	Enid Municipal Authority	Enid Event Center and Convention Hall	Nonmajor Enterprise Funds	Total	Health Care Fund
Liabilities and Deferred Inflows of Resources					
Current Liabilities					
Accounts payable and accrued liabilities	\$ 1,862,304	\$ 587,973	\$ 170,221	\$ 2,620,498	\$ 158,120
Claims payable	-	-	-	-	646,113
Payable from restricted assets					
Accrued interest payable	2,364,425	-	-	2,364,425	-
Customer deposits	1,352,756	15,852	-	1,368,608	-
Unearned revenue	-	8,841	137,268	146,109	-
Current portion of noncurrent liabilities	5,988,148	-	35,157	6,023,305	-
Total current liabilities	11,567,633	612,666	342,646	12,522,945	804,233
Noncurrent Liabilities					
Compensated absences	28,919	-	75,537	104,456	-
Other postemployment benefits liability	139,802	-	-	139,802	-
Notes payable, net of unamortized premium	198,573,862	-	-	198,573,862	-
Direct financing obligations	923,759	-	-	923,759	-
Leases payable	35,825	-	52,094	87,919	-
Net pension liability	1,564,534	-	458,712	2,023,246	-
Landfill closure and post-closure obligations	5,348,853	-	-	5,348,853	-
Workers' compensation claims	288,402	-	37,809	326,211	-
Total noncurrent liabilities	206,903,956	-	624,152	207,528,108	-
Total liabilities	218,471,589	612,666	966,798	220,051,053	804,233
Deferred Inflows of Resources					
Deferred amounts related to OPEB	38,223	-	-	38,223	-
Deferred amounts related to pensions	353,222	-	103,563	456,785	-
Deferred amounts related to leases	89,480	-	35,727	125,207	-
Total deferred inflows of resources	480,925	-	139,290	620,215	-
Net Position					
Net investment in capital assets	118,326,630	21,636,511	20,317,787	160,280,928	-
Restricted:					
Debt service	3,268,686	-	-	3,268,686	-
Capital improvements	68,986,789	-	-	68,986,789	-
Unrestricted	2,191,849	783,147	2,658,404	5,633,400	3,583,031
Total net position	\$ 192,773,954	\$ 22,419,658	\$ 22,976,191	238,169,803	\$ 3,583,031
Some amounts reported for business-type activities in the statement of net position are different because certain internal service fund balances are included with business-type activities				152,062	
Total net position per government-wide financial statements				\$ 238,321,865	

City of Enid, Oklahoma
Statement of Revenues, Expenses, and Changes in Net Position –
Proprietary Funds
Year Ended June 30, 2022

	Business-Type Activities				Governmental
	Enterprise Funds				Activities
	Enterprise Funds				Internal
	Enid Municipal Authority	Enid Event Center and Convention Hall	Nonmajor Enterprise Funds	Total	Service Fund Health Care Fund
Operating Revenues					
Charges for services					
Utility operations	\$ 40,214,839	\$ -	\$ -	\$ 40,214,839	\$ -
Event center	-	1,584,934	-	1,584,934	-
Airport	-	-	2,747,532	2,747,532	-
Transit	-	-	94,525	94,525	-
Healthcare premiums	-	-	-	-	5,228,171
Other	1,458,252	-	702,132	2,160,384	97,667
Total operating revenues	<u>41,673,091</u>	<u>1,584,934</u>	<u>3,544,189</u>	<u>46,802,214</u>	<u>5,325,838</u>
Operating Expenses					
Utility operations	11,531,566	-	-	11,531,566	-
Event center	-	3,434,102	-	3,434,102	-
Airport	-	-	2,441,096	2,441,096	-
Transit	-	-	596,529	596,529	-
Insurance claims and expenses	-	-	-	-	4,753,843
Golf	-	-	785,095	785,095	-
Depreciation and amortization	9,008,226	1,703,073	1,183,342	11,894,641	-
Total operating expenses	<u>20,539,792</u>	<u>5,137,175</u>	<u>5,006,062</u>	<u>30,683,029</u>	<u>4,753,843</u>
Net Operating Income (Loss)	<u>21,133,299</u>	<u>(3,552,241)</u>	<u>(1,461,873)</u>	<u>16,119,185</u>	<u>571,995</u>
Nonoperating Revenues (Expenses)					
Taxes	-	1,045,628	-	1,045,628	-
Interest income	285,821	9,416	27,556	322,793	45,526
Government grants	-	-	399,366	399,366	-
Gain on disposition of assets	86,425	-	12,577	99,002	-
Interest expense and fiscal charges	(5,929,257)	-	-	(5,929,257)	-
Total nonoperating revenues (expenses)	<u>(5,557,011)</u>	<u>1,055,044</u>	<u>439,499</u>	<u>(4,062,468)</u>	<u>45,526</u>
Net Income (Loss) Before Capital Contributions and Transfers	15,576,288	(2,497,197)	(1,022,374)	12,056,717	617,521
Capital grants	-	-	437,379	437,379	-
Capital asset contributions	89,625,597	-	-	89,625,597	-
Transfers in	226,568,534	750,000	634,453	227,952,987	-
Transfers out	(300,432,990)	-	-	(300,432,990)	-
Change in Net Position	31,337,429	(1,747,197)	49,458	29,639,690	617,521
Net Position, Beginning of Year	<u>161,436,525</u>	<u>24,166,855</u>	<u>22,926,733</u>	<u>208,530,113</u>	<u>2,965,510</u>
Net Position, End of Year	<u>\$ 192,773,954</u>	<u>\$ 22,419,658</u>	<u>\$ 22,976,191</u>	<u>\$ 238,169,803</u>	<u>\$ 3,583,031</u>
Change in net position, per above				\$ 29,639,690	
Some amounts reported for business-type activities in the statement of activities are different because the net revenue of the internal service fund is reported with business-type activities				(298,188)	
Change in business-type activities in net position per the government-wide financial statements				<u>\$ 29,341,502</u>	

City of Enid, Oklahoma
Statement of Cash Flows – Proprietary Funds
Year Ended June 30, 2022

	Business-Type Activities				Governmental
	Enterprise Funds				Internal
	Enid Municipal Authority	Enid Event Center and Convention Hall	Nonmajor Enterprise Funds	Total	Service Fund
					Health Care Fund
Cash Flows from Operating Activities					
Receipts from customers	\$ 40,773,901	\$ 1,021,701	\$ 3,507,083	\$ 45,302,685	\$ -
Receipts from interfund services	-	-	-	-	5,357,859
Payments to suppliers	(6,658,339)	(3,266,806)	(2,524,909)	(12,450,054)	-
Payments to employees	(3,998,337)	-	(1,376,630)	(5,374,967)	-
Claims and benefits paid	-	-	-	-	(4,942,552)
Net cash provided by (used in) operating activities	<u>30,117,225</u>	<u>(2,245,105)</u>	<u>(394,456)</u>	<u>27,477,664</u>	<u>415,307</u>
Cash Flows from Noncapital Financing Activities					
Taxes	-	1,133,625	-	1,133,625	-
Interfund payments	(1,088,054)	-	-	(1,088,054)	(152,061)
Operating transfers in	226,568,534	750,000	634,453	227,952,987	-
Operating transfers out	(300,432,990)	-	-	(300,432,990)	-
Net cash provided by (used in) noncapital financing activities	<u>(74,952,510)</u>	<u>1,883,625</u>	<u>634,453</u>	<u>(72,434,432)</u>	<u>(152,061)</u>
Cash Flows from Capital and Related Financing Activities					
Proceeds from issuance of debt	59,265,177	-	-	59,265,177	-
Principal paid on long-term debt	(5,524,596)	-	(6,220)	(5,530,816)	-
Interest expense and fiscal charges	(5,399,610)	-	(1,652)	(5,401,262)	-
Capital grants	-	-	611,568	611,568	-
Proceeds from sale of capital assets	396,234	-	12,577	408,811	-
Acquisition/construction of capital assets	(2,056,875)	-	(597,992)	(2,654,867)	-
Net cash provided by capital and related financing activities	<u>46,680,330</u>	<u>-</u>	<u>18,281</u>	<u>46,698,611</u>	<u>-</u>
Cash Flows from Investing Activities					
Purchases of investments	(27,948,000)	(250,000)	(950,000)	(29,148,000)	(500,000)
Proceeds from sale of investments	155,728,185	180,970	298,954	156,208,109	136,883
Interest income	217,801	9,416	27,282	254,499	45,526
Net cash provided by (used in) investing activities	<u>127,997,986</u>	<u>(59,614)</u>	<u>(623,764)</u>	<u>127,314,608</u>	<u>(317,591)</u>
Increase (Decrease) in Cash and Cash Equivalents	129,843,031	(421,094)	(365,486)	129,056,451	(54,345)
Cash and Cash Equivalents, Beginning of Year	-	750,613	1,192,480	1,943,093	1,168,709
Cash and Cash Equivalents, End of Year	<u>\$ 129,843,031</u>	<u>\$ 329,519</u>	<u>\$ 826,994</u>	<u>\$ 130,999,544</u>	<u>\$ 1,114,364</u>

City of Enid, Oklahoma
Statement of Cash Flows – Proprietary Funds, continued
Year Ended June 30, 2022

	Business-Type Activities				Governmental
	Enterprise Funds				Internal
	Enid Municipal Authority	Enid Event Center and Convention Hall	Nonmajor Enterprise Funds	Total	Service Fund
					Health Care Fund
Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities					
Net operating income (loss)	\$ 21,133,299	\$ (3,552,241)	\$ (1,461,873)	\$ 16,119,185	\$ 571,995
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities					
Depreciation and amortization	9,008,226	1,703,073	1,183,342	11,894,641	-
Landfill closure costs	364,289	-	-	364,289	-
(Increase) decrease in assets and deferred outflows					
Receivables	(829,531)	(90,665)	(82,409)	(1,002,605)	32,021
Inventories	568	818	(59,161)	(57,775)	-
Prepaid expenses	(20,732)	(36,782)	522	(56,992)	589
Pension-related deferred outflows	(299,753)	-	(77,757)	(377,510)	-
OPEB-related deferred outflows	23,277	-	-	23,277	-
Increase (decrease) in liabilities and deferred inflows					
Accounts payable and accrued liabilities	539,026	203,260	67,891	810,177	-
Claims payable	-	-	-	-	(189,298)
Unearned revenue	-	(468,071)	3,181	(464,890)	-
Customer deposits	(17,625)	(4,497)	-	(22,122)	-
Net pension liability	873,646	-	213,448	1,087,094	-
Other postemployment benefits liability	(299,106)	-	-	(299,106)	-
Pension-related deferred inflows	(486,271)	-	(119,809)	(606,080)	-
OPEB-related deferred inflows	8,515	-	-	8,515	-
Other liabilities	119,397	-	(61,831)	57,566	-
Net cash provided by (used in) operating activities	<u>\$ 30,117,225</u>	<u>\$ (2,245,105)</u>	<u>\$ (394,456)</u>	<u>\$ 27,477,664</u>	<u>\$ 415,307</u>
Supplementary Information on Noncash Capital and Financial Activities					
Contributions of capital assets	\$ 89,625,597	\$ -	\$ -	\$ 89,625,597	\$ -
Direct financing obligations incurred for the acquisition of capital assets	\$ 1,278,940	\$ -	\$ -	\$ 1,278,940	\$ -
Lease obligations incurred for lease assets	\$ 35,825	\$ -	\$ 87,251	\$ 123,076	\$ -

City of Enid, Oklahoma
Statement of Fiduciary Net Position – Fiduciary Funds
June 30, 2022

Assets

	<u>Pension Trust Funds</u>	<u>Custodial Funds</u>
Cash and cash equivalents	\$ 1,384,625	\$ 6,580
Receivables		
Accrued interest	2,013	-
Negotiable certificates of deposit	-	4,702
Mutual funds – equities	32,224,579	-
Mutual funds – corporate bonds	9,566,870	-
Participant loans	442,556	-
	<u>43,620,643</u>	<u>11,282</u>
Total assets		

Net Position – Restricted

Employee pension benefits	43,620,643	-
Funds held for the benefit of others	-	11,282
	<u>-</u>	<u>11,282</u>
Total net position – restricted	<u>\$ 43,620,643</u>	<u>\$ 11,282</u>

City of Enid, Oklahoma
Statement of Changes in Fiduciary Net Position – Fiduciary Funds
Year Ended June 30, 2022

	Pension Trust Funds	Custodial Funds
Additions		
Contributions		
Employer	\$ 1,328,669	\$ -
Plan members	675,360	-
	<u>2,004,029</u>	<u>-</u>
Total contributions		
Investment earnings		
Net decrease in the fair value of investments	(7,178,716)	-
Interest and dividends	723,801	-
	<u>(6,454,915)</u>	<u>-</u>
Total investment earnings		
Collection for other organizations and individuals	-	172,295
	<u>(4,450,886)</u>	<u>172,295</u>
Total additions		
Deductions		
Benefits and withdrawals	3,473,909	-
Administrative expenses	248,098	-
Distributions for other organizations and individuals	-	200,346
	<u>3,722,007</u>	<u>200,346</u>
Total deductions		
Change in Net Position	(8,172,893)	(28,051)
Net Position, Beginning of Year	51,793,536	39,333
Net Position, End of Year	<u>\$ 43,620,643</u>	<u>\$ 11,282</u>

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Note 1: Nature of Operations

Organization

The City of Enid, Oklahoma (the City) operates under a Council-Manager form of government under Title 11 of the Oklahoma Statutes. The City provides the following services to its citizens: public safety (police and fire), streets and highways, social services, culture and recreation, sanitation and solid waste services, public improvements, water utilities, public works, planning and zoning, development, and general administrative services.

Note 2: Summary of Significant Accounting Policies

Financial Reporting Entity

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations. Thus, blended component units are appropriately presented as funds of the primary government. The City's financial statements do not include any discretely presented component units.

Blended Component Units

The Enid Municipal Authority (EMA) serves all citizens of the City and is governed by a board of trustees comprised of the City's elected City Commission members. The City is the sole beneficiary of EMA and receives all trust properties upon termination. EMA operates the water, wastewater, sanitation collection, and landfill services of the City. The rates for user charges and bond issuance authorizations are approved by the City Commission, and the legal liability for the general obligation portion of EMA's debt remains with the City. The City maintains all accounting records. EMA is presented as an enterprise fund and does not issue separate financial statements.

The Vance Development Authority was established in June 1995 to promote the development of Vance Air Force Base located in Enid, Oklahoma. It is governed by the board of trustees comprised of the members of City Council. The City is the sole beneficiary of the Vance Development Authority and receives all trust properties upon termination. The Vance Development Authority is reported as a nonmajor special revenue fund and does not issue separate financial statements. The Vance Development Authority's operations are managed by the management of the City. Additionally, the City Council approves the budget for the Vance Development Authority.

The Enid Public Transportation Authority (EPTA) was established in February 1984. EPTA provides on-demand public transportation within the city limits of Enid and North Enid. Transportation is also provided to and from Oklahoma City and Tulsa for a fee sufficient to cover costs. The City of Enid and North Enid have a combined land area of approximately 75 square miles. Estimated ridership of EPTA is 3,900 trips per month. The City would receive all properties upon termination of EPTA. EPTA is presented as a blended enterprise fund and does

City of Enid, Oklahoma

Notes to Financial Statements

June 30, 2022

not issue separate financial statements. EPTA's operations are managed by the management of the City. Additionally, the City Council approves the budget for EPTA.

The Enid Economic Development Authority (EEDA) was established in April 1987, for economic development purposes, including industrial recruitment and assistance to new and expanding industry with relocation assistance and infrastructure construction. It is governed by a board of trustees comprised of the City's elected City Council. The City is the sole beneficiary of EEDA and receives all trust property upon termination. The City maintains all accounting records. EEDA is presented as a nonmajor special revenue fund and does not issue separate financial statements.

Basis of Presentation

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are inter-related. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The government-wide financial statements (*i.e.*, the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. As a general rule, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All other governmental revenues are reported as general. All taxes are classified as general revenue.

Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Governmental Funds – The City reports the following major governmental funds:

- The General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Police Fund is a special revenue fund that accounts for the resources accumulated from a portion of sales tax revenues and payments made for police operations and capital expenditures and committed revenues from the General Fund.
- The Fire Fund is a special revenue fund that accounts for the resources accumulated from a portion of sales tax revenues and payments made for fire operations and capital expenditures and committed revenues from the General Fund.
- The Water Capital Improvement Fund is a capital project fund that accounts for the resources accumulated from a portion of sales tax revenues and customer payments made to help fund drinking water projects of the City.

The other governmental funds are reported as nonmajor governmental funds. The aggregate nonmajor governmental funds include debt service funds, special revenue funds, and capital project funds. Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Capital projects 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. Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Proprietary Funds – The City reports the following major enterprise funds:

- EMA accounts for the City’s utility operations, including water, wastewater, sanitation, and landfill.
- The Enid Event Center and Convention Hall (EECCH) accounts for the operations of the Stride Bank Center. It includes the hotel tax revenues and disbursements and the Enid Convention and Visitor’s Bureau (ECVB) budget.

The City also reports nonmajor enterprise funds.

Additionally, the City reports the following fund types:

- The pension trust funds account for the activities of The Employee Retirement System of Enid, Oklahoma and the City of Enid, Oklahoma 401(k) Supplement Plan, which accumulate resources for pension benefit payments to qualified employees.
- The custodial funds account for court bonds and the Council on Law Enforcement Education and Training (CLEET) fund deposits.
- The internal service fund accounts for the health and dental benefits administered to City employees.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Interfund Activity

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due to/due from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities and business-type activities are eliminated so that only the net amount is included as internal balances in the government-wide financial statements.

Further, certain activity occurs during the year involving transfer of resources between funds. In the fund financial statements these amounts are reported as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between funds included in the governmental activities are eliminated so that only the net amount is included as transfers in the government-wide financial statements. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The proprietary and pension benefit trust funds are also reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and budgeted for. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pensions, other postemployment benefits (OPEB), and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Property taxes, sales taxes, franchise taxes, licenses, fines, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expense, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Pooled Cash and Investments

Certain cash funds and investments belonging to the City and its component units are placed in a pooled cash fund. This "pooled cash" concept is used to maintain the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each participating fund has equity in the pooled accounts. This equity in the pooled cash accounts is allocated to the fund level as cash and investments.

Statement of Cash Flows

For purposes of the statement of cash flows for proprietary fund type funds, the City considers the pooled cash and investments to be cash equivalents as these pooled amounts have the same characteristics of demand deposits.

Investments

Investments for the City, as well as for its component units, are reported at fair value, with the exception of non-negotiable certificates of deposit, which are reported at cost. Negotiable certificates of deposit are recorded at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction between market participants at the measurement date.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Receivables

All trade receivables are shown net of an allowance for uncollectible receivables. Trade accounts receivable are reserved by aging category as follows:

Current	5%
0–30 days	10%
31–60 days	20%
61–90 days	50%
120+ days	80%

Inventories and Prepaid Items

Inventories are valued at cost using the lower of cost or market method and consist of warehouse supplies and fuel at the service center, landfill, and central supply. The cost of inventory is allocated to the user departments based upon consumption. Airport and golf course inventories are sold to end users using costs of goods sold accounts.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Certain proceeds of the general obligation bonds, revenue bonds, and sales tax notes payable, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position and the balance sheet because they are maintained in separate trustee accounts and their use is limited by applicable debt covenants. Construction accounts are used to report those proceeds of bond and note issuances that are restricted for use in construction.

Capital Assets

Capital assets, which include land, construction in progress, buildings, infrastructure, equipment, and vehicles, are reported in the applicable governmental or business-type activities column in the government-wide financial statements and the proprietary fund financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$10,000 and an estimated useful life of more than one year. Assets acquired with federal grant money are capitalized when the individual cost of the asset is more than \$5,000 and have an estimated useful life of more than one year. As the City acquires or constructs capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

City of Enid, Oklahoma
Notes to Financial Statements
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Land and construction in progress are not depreciated. Buildings, infrastructure, equipment, and vehicles of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings	10–20 years
Infrastructure	20–30 years
Equipment	3–5 years
Vehicles	5–7 years

Lease Assets

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. [MS1] Lease assets that have variable payment requirements each month do not carry an initial value since there is not an offsetting lease liability required to be measured.

Impairment of Capital and Lease Assets

The City reviews long-lived capital and lease assets for impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeded the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less cost to sell. For the year ended June 30, 2022, there were no impairments recognized and there were minimal disposals of capital assets and lease assets.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category. Deferred amounts related to pensions and OPEB are reported as deferred outflows in the government-wide and proprietary funds statement of net position.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental fund balance sheet and the government-wide and proprietary funds statement of net position include succeeding year property tax revenue, which is reported as a deferred inflow of resources under both the modified accrual and accrual basis of accounting. Deferred amounts related to pensions, OPEB, and leases are also reported as deferred inflows in the government-wide statement of net position. These amounts are deferred and recognized as an inflow of resources in the period that the funds become available.

City of Enid, Oklahoma
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Pensions

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

Other Postemployment Benefits

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is some liability for unpaid accumulated sick leave since the City pays retiring, full-time regular employees who have accrued 90 days of sick leave \$50 per day up to 12 accrued unused sick leave days per year. Employees employed under the International Association of Fire Fighters (IAFF) received \$75 per day. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. For governmental fund types, the amount of accumulated unpaid vacation that is payable from available resources is recorded as a liability of the respective fund only if they have matured, for example, as a result of employee retirements and resignations.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using a method that approximates the effective interest method. Issuance costs are reported as expenditures.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures. Debt principal payments are reported as expenditures.

City of Enid, Oklahoma
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Fund Balances and Net Position

Fund Balances

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, and unassigned as follows:

- **Nonspendable** – Includes amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact.
- **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.
- **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.
- **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 Commission’s action or the City Manager when the City Council has designated that authority through the budget resolutions. The City had no assigned fund balance at June 30, 2022.
- **Unassigned** – All amounts not included in other spendable classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of other governmental funds would also be reported as unassigned.

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Net Position

Net position is displayed in three components as follows:

- **Net Investment in Capital Assets** – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any debt or other borrowings that are attributable to the acquisition, construction, or improvement of these assets. Net investment in capital assets excludes unspent bond proceeds.

City of Enid, Oklahoma

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- **Restricted Net Position** – Consists of net position with constraints placed on the use 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.
- **Unrestricted Net Position** – All other net position that does not meet the definition of net investment in capital assets or restricted.

Sometimes the City will fund outlays for a particular purpose from both restricted (*e.g.*, restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include the allowance for uncollectible accounts receivable, useful lives assigned to capital and lease assets, and loyalty program costs.

Sales and Use Taxes

The sales tax rate in the City is 9.1%. The State of Oklahoma receives 4.5%, the City receives 4.25%, and Garfield County receives 0.35%. The 4.25% for the City is broken down as follows:

- 2% remains in the General Fund to fund City operations.
- 1% is transferred to EMA to pay for capital infrastructure and water bond debt.
- 0.25% is restricted for the Police Fund and Fire Fund for public safety purposes.
- 1% is transferred to EMA to pay for the Kaw Lake Water Supply Project and the related debt.

The use tax mirrors the sales tax rate and applies to purchases by a resident or business in Enid for the use, storage, or consumption of goods in Oklahoma that were purchased outside of the state.

Property Taxes

Property tax revenue recognized by the City is billed and collected by the county treasurer's office and remitted to the City in the month following the collection. Property taxes are levied annually in November and are due in equal installments on December 31 and March 31. Property taxes unpaid for the fiscal year are attached by an enforceable lien on property in the following November. The City recognizes the tax revenue in the year it is levied by Garfield County. For the

City of Enid, Oklahoma
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year ended June 30, 2022 and 2021, the City's net assessed valuation of taxable real and personal property aggregated \$435,140,660 and \$425,630,281 while the property taxes levied per \$1,000 had a millage rate of 0.03 and 0.00, respectively.

New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several new accounting pronouncements, which are effective for the City in the current year or will be effective in subsequent years. A description of the new accounting pronouncements, the fiscal year in which they are effective, and the City's consideration of the impact of these pronouncements are described below.

Fiscal Year Ended June 30, 2022

The City adopted the following accounting pronouncement in the year ended June 30, 2022.

GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the City beginning with its year ending June 30, 2022. GASB 87 is designed to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. A portion of this standard provides additional information on interpreting and applying GASB 87 by clarifying the definition of a lease term and further explaining what is included and excluded in the term. GASB 99 also provides additional guidance on short-term leases, variable payments, and lease incentives. Only the portion that is applicable to leases was adopted in the current year.

The City has applied the applicable provisions of these standards to the beginning of the period of adoption for which there was no impact on net position/fund balances.

Fiscal Year Ended June 30, 2023 and Thereafter

The following pronouncements will be implemented in future periods. The City is currently evaluating the potential impact these statements will have on its financial statements and the impact may be material.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for government end users. GASB 96 defines a SBITA, establishes that a SBITA results in a right-to-use subscription intangible asset and a corresponding liability, provides the capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA. To the extent

City of Enid, Oklahoma
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relevant, the standards for SBITAs are based on standards established in GASB 87. GASB 96 is effective for reporting periods beginning after June 15, 2022 (effective for the City's June 30, 2023 year-end). Earlier application is encouraged.

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. GASB 99 provides guidance to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB Statements and 2) accounting and financial reporting for financial guarantees. The requirements of GASB Statement No. 99 are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in GASB Statement No. 34, as amended, and terminology updates related to GASB Statement No. 53 and GASB Statement No. 63 are effective upon issuance (effective for the City's June 30, 2022 year-end).
- The requirements related to leases, public-private partnerships, and SBITAs are effective for fiscal years beginning after June 15, 2022 and all reporting periods thereafter (effective for the City's June 30, 2023 year-end).
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53 are effective for fiscal years beginning after June 15, 2023 and all reporting periods thereafter (effective for the City's June 30, 2024 year-end).

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. GASB 100 enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this standard are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023 and all reporting periods thereafter (effective for the City's June 30, 2024 year-end). Earlier application is encouraged.

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of GASB 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of GASB 101 are effective for fiscal years beginning after December 15, 2023 and all reporting periods thereafter (effective for the City's June 30, 2025 year-end). Earlier application is encouraged.

City of Enid, Oklahoma
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June 30, 2022

Note 3: Detailed Notes on All Activities and Funds

Cash and Investments

The City held the following deposits and investments subject to interest rate and credit risk, as applicable, at June 30, 2022:

Governmental and Proprietary Funds

	Carrying Value	Credit Rating	Investment Maturities (in Years)		
			Less than 1	1-5	6-10
Demand deposits	\$ 27,383,438	N/A	N/A	N/A	N/A
Petty cash and change funds	10,250	N/A	N/A	N/A	N/A
Investments					
Government money market mutual funds	121,228,457	Aaa-mf	\$ 121,228,457	\$ -	\$ -
Negotiable certificates of deposit	30,548,000	N/A	8,500,000	21,798,000	250,000
Non-negotiable certificates of deposit	17,649,000	N/A	2,000,000	15,149,000	500,000
U.S. agency securities	20,819,189	Aaa	14,856,963	5,962,226	-
Total cash and cash equivalents and investments	<u>\$ 217,638,334</u>		<u>\$ 146,585,420</u>	<u>\$ 42,909,226</u>	<u>\$ 750,000</u>
Reconciliation to statement of net position					
Cash and cash equivalents	\$ 20,194,677				
Investments	54,153,972				
Restricted cash and investments	<u>143,289,685</u>				
	<u>\$ 217,638,334</u>				

City of Enid, Oklahoma
Notes to Financial Statements
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Fiduciary Funds

	Carrying Value	Credit Rating	Investment Maturities (in Years)		
			Less than 1	1–5	6–10
Investments					
Government money market mutual funds	\$ 1,384,625	Not Rated	\$ 1,384,625	\$ -	\$ -
Mutual funds – equities	32,224,579	N/A	32,224,579	-	-
Mutual funds – corporate bonds	<u>9,566,870</u>	Bb–Alaa	<u>-</u>	<u>9,566,870</u>	<u>-</u>
Total cash and cash equivalents and investments	<u>\$ 43,176,074</u>		<u>\$ 33,609,204</u>	<u>\$ 9,566,870</u>	<u>\$ -</u>

Government money market mutual funds are measured at amortized cost as opposed to their fair value as they have maturity dates of less than one year at the time of purchase.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of June 30, 2022, the City had no bank balances that were not covered by Federal Depository Insurance or collateralized by securities pledged by the banks and held in safekeeping by another bank in the name of the City.

Investments

The City uses a pooled investment concept for all its funds, with the exception of restricted funds in connection with debt securities, to maximize its investment program. Investment income from this internal pooling is allocated to the respective funds based upon the sources of funds invested. State statutes limit investments to the following: (a) direct obligations of the U.S. government, its agencies, or instrumentalities; (b) collateralized or insured certificates of deposit within the state, and insured certificates only if out of state; (c) savings accounts or savings certificates; (d) fully collateralized prime banker acceptances, prime commercial paper, repurchase agreements, or SEC-regulated money market funds; (e) obligations to the payment of which the full faith and credit of the state is pledged; (f) county, municipal, or school district and valorem tax-funded debt; (g) bonds, notes, or money judgments of a county, municipality, or school district; (h) revenue anticipation notes of a public trust of which the municipality is beneficiary; or (i) any bond, note, or other debt of any public trust of which the municipality is sole beneficiary, or other entities whose governing boards were appointed by the municipality. The City’s investment policy does not further limit its investment choices.

City of Enid, Oklahoma
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Fair Value Measurements

The City uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure the fair value of the asset. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels. Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date. Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for an asset or liability. The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

Government-Wide Investments

	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Negotiable certificates of deposit	\$ 30,548,000	\$ -	\$ 30,548,000	\$ -
U.S. agency securities	20,819,189	-	20,819,189	-
	<u>\$ 51,367,189</u>	<u>\$ -</u>	<u>\$ 51,367,189</u>	<u>\$ -</u>

Fiduciary Funds

	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds – equities	\$ 32,224,579	\$ 32,224,579	\$ -	\$ -
Mutual funds – corporate bonds	9,566,870	9,566,870	-	-
	<u>\$ 41,791,449</u>	<u>\$ 41,791,449</u>	<u>\$ -</u>	<u>\$ -</u>

The value of Level 2 inputs is determined using quoted prices for similar assets or liabilities in active markets. The City has no assets reported at fair value on a nonrecurring basis and no other investments meeting the fair value disclosure requirements.

City of Enid, Oklahoma
Notes to Financial Statements
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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 discloses its exposure to interest rate risk by disclosing the maturity in years of its various investments. The City's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City has no formal policy limiting investments based on credit rating but discloses any such credit risk associated with their investments by reporting the credit quality ratings of investments in debt securities as determined by nationally recognized statistical rating organizations (rating agencies) as of the year-end. Unless there is information to the contrary, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

Concentration of Credit Risk

The City places no limit on the amount it may invest in any one issuer. More than 5% of the City's investments are in U.S. agency securities. 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.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of the failure of the counterparty the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. It is the City's policy to maintain investment securities that are insured or registered in the City's name and held by the City or its agent in the City's name whenever possible. As of June 30, 2022, the City's investments were not exposed to custodial credit risk as all the City's investments were registered in the name of the City and held by a counterparty.

Restricted Cash and Investments

The amounts reported as restricted cash and investments included the Enid Municipal Authority 2003 Sales Tax note, 2009 Oklahoma Water Resources Board (OWRB) note, 2010 OWRB note, 2015 Revenue note, 2018B OWRB note, 2019 OWRB note, and 2020 CWSRF note in the EMA Fund, as well as the EEDA Tax Apportionment Bonds and Series 2015 in the Enid Economic Development Authority Fund, which include restricted cash and investments for sinking funds and reserve funds for repayment of principal and interest when due. Restricted balances also contain \$17,436,086 in unspent note proceeds from the 2018B OWRB note and \$51,550,702 in unspent note proceeds from the 2019 OWRB note set aside for the Kaw Lake Water Supply Project in the EMA Fund. Additionally, funds transferred to EMA that are restricted for the purpose of acquiring

City of Enid, Oklahoma
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capital assets through a 1% sales tax, 1% sales tax to fund the Kaw Lake Water Supply Project, and sanitary sewer fee restriction are included in the restricted cash and investments of the EMA Fund.

The following is a summary of the debt issuances that require restricted cash and investments to be maintained. The balances as of June 30, 2022 are as follows:

	Governmental Funds	Proprietary Funds	Total
EMA 2009 OWRB note	\$ -	\$ 86,284	\$ 86,284
EMA 2010 OWRB note	-	365,114	365,114
EMA 2016 OWRB note	-	370,732	370,732
1% Restricted Sales Tax	-	37,223,240	37,223,240
1% Restricted Sales Tax	-	11,418,074	11,418,074
1% Restricted Tax for Kaw Lake Water Supply Project	-	22,345,515	22,345,515
EMA BOK 2018b OWRB Project Fund	-	17,436,086	17,436,086
EMA BOK 2018b OWRB FAP Debit SRVC	-	1,042,881	1,042,881
EMA BOK 2019 OWRB Project Fund	-	51,550,702	51,550,702
EMA BOK 2019 OWRB FAP Debit SRVC	-	1,172,238	1,172,238
EMA BOK 2020 CWSRF Debit SRVC	-	231,438	231,438
EEDA Series 2015 Sales Tax Revenue Note	47,381	-	47,381
	<u>47,381</u>	<u>-</u>	<u>47,381</u>
Total restricted cash and investments	<u>\$ 47,381</u>	<u>\$ 143,242,304</u>	<u>\$ 143,289,685</u>

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Receivables

Receivables as of June 30, 2022 for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Taxes	Accounts	Due from Other Governments	Accrued Interest	Leases	Allowance for Doubtful Accounts	Net Receivables
Governmental Activities							
Governmental funds							
General	\$ 5,762,227	\$ 40,092	\$ -	\$ -	\$ -	\$ (4,790)	\$ 5,797,529
Police	159,707	-	87,274	-	-	-	246,981
Fire	159,707	-	-	-	-	-	159,707
Nonmajor governmental funds	<u>269,132</u>	<u>-</u>	<u>21,432</u>	<u>2,558</u>	<u>-</u>	<u>-</u>	<u>293,122</u>
Total governmental activities	<u>6,350,773</u>	<u>40,092</u>	<u>108,706</u>	<u>2,558</u>	<u>-</u>	<u>(4,790)</u>	<u>6,497,339</u>
Business-Type Activities							
Enterprise funds							
Enid Municipal Authority	-	5,452,495	-	100,548	91,015	(401,379)	5,242,679
Enid Event Center and Convention Hall	107,012	279,887	-	-	-	-	386,899
Nonmajor enterprise funds	<u>-</u>	<u>147,775</u>	<u>319,275</u>	<u>375</u>	<u>42,122</u>	<u>(46,292)</u>	<u>463,255</u>
Total business-type activities	<u>107,012</u>	<u>5,880,157</u>	<u>319,275</u>	<u>100,923</u>	<u>133,137</u>	<u>(447,671)</u>	<u>6,092,833</u>
Receivables, net	<u>\$ 6,457,785</u>	<u>\$ 5,920,249</u>	<u>\$ 427,981</u>	<u>\$ 103,481</u>	<u>\$ 133,137</u>	<u>\$ (452,461)</u>	<u>\$ 12,590,172</u>

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Capital Assets

Capital asset balances and activities for the year ended June 30, 2022 were as follows:

Governmental Activities

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Capital assets not being depreciated					
Land	\$ 6,687,983	\$ 1,467,427	\$ -	\$ -	\$ 8,155,410
Construction in progress	<u>13,641,385</u>	<u>7,832,787</u>	<u>(8,389,955)</u>	<u>(118,375)</u>	<u>12,965,842</u>
Total capital assets not being depreciated	<u>20,329,368</u>	<u>9,300,214</u>	<u>(8,389,955)</u>	<u>(118,375)</u>	<u>21,121,252</u>
Capital assets being depreciated					
Buildings	16,548,890	55,760	30,545	(252,713)	16,382,482
Infrastructure	102,362,828	49,101	8,059,777	-	110,471,706
Equipment	13,641,127	420,583	278,321	(27,222)	14,312,809
Vehicles	<u>13,004,672</u>	<u>2,034,049</u>	<u>(50,393)</u>	<u>(316,263)</u>	<u>14,672,065</u>
Total capital assets being depreciated	<u>145,557,517</u>	<u>2,559,493</u>	<u>8,318,250</u>	<u>(596,198)</u>	<u>155,839,062</u>
Less accumulated depreciation					
Buildings	(10,358,534)	(613,647)	-	18,012	(10,954,169)
Infrastructure	(58,457,558)	(3,150,663)	-	-	(61,608,221)
Equipment	(12,106,402)	(1,034,016)	21,312	27,222	(13,091,884)
Vehicles	<u>(10,828,161)</u>	<u>(1,035,839)</u>	<u>50,393</u>	<u>316,263</u>	<u>(11,497,344)</u>
Total accumulated depreciation	<u>(91,750,655)</u>	<u>(5,834,165)</u>	<u>71,705</u>	<u>361,497</u>	<u>(97,151,618)</u>
Total capital assets being depreciated, net	<u>53,806,862</u>	<u>(3,274,672)</u>	<u>8,389,955</u>	<u>(234,701)</u>	<u>58,687,444</u>
Capital assets, net	<u>\$ 74,136,230</u>	<u>\$ 6,025,542</u>	<u>\$ -</u>	<u>\$ (353,076)</u>	<u>\$ 79,808,696</u>

City of Enid, Oklahoma
Notes to Financial Statements
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Business-Type Activities

	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Capital assets not being depreciated					
Land	\$ 7,679,181	\$ 225,607	\$ 158,163	\$ -	\$ 8,062,951
Construction in progress	<u>52,329,900</u>	<u>90,232,191</u>	<u>(38,349,312)</u>	<u>(370,143)</u>	<u>103,842,636</u>
Total capital assets not being depreciated	<u>60,009,081</u>	<u>90,457,798</u>	<u>(38,191,149)</u>	<u>(370,143)</u>	<u>111,905,587</u>
Capital assets being depreciated					
Buildings	81,166,228	-	550,960	-	81,717,188
Infrastructure	176,994,391	-	36,995,302	-	213,989,693
Equipment	26,550,047	562,365	666,199	-	27,778,611
Vehicles	<u>10,500,182</u>	<u>2,909,383</u>	<u>50,393</u>	<u>(1,658,118)</u>	<u>11,801,840</u>
Total capital assets being depreciated	<u>295,210,848</u>	<u>3,471,748</u>	<u>38,262,854</u>	<u>(1,658,118)</u>	<u>335,287,332</u>
Less accumulated depreciation					
Buildings	(32,288,266)	(3,964,549)	-	-	(36,252,815)
Infrastructure	(81,832,021)	(5,849,302)	-	-	(87,681,323)
Equipment	(18,406,011)	(930,350)	(21,312)	-	(19,357,673)
Vehicles	<u>(7,552,631)</u>	<u>(1,115,533)</u>	<u>(50,393)</u>	<u>1,348,366</u>	<u>(7,370,191)</u>
Total accumulated depreciation	<u>(140,078,929)</u>	<u>(11,859,734)</u>	<u>(71,705)</u>	<u>1,348,366</u>	<u>(150,662,002)</u>
Total capital assets being depreciated, net	<u>155,131,919</u>	<u>(8,387,986)</u>	<u>38,191,149</u>	<u>(309,752)</u>	<u>184,625,330</u>
Capital assets, net	<u>\$ 215,141,000</u>	<u>\$ 82,069,812</u>	<u>\$ -</u>	<u>\$ (679,895)</u>	<u>\$ 296,530,917</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities

General government	\$ 970,799
Public safety	1,294,361
Public works	3,231,162
Culture and recreation	235,360
Economic development	<u>102,483</u>
Total governmental activities	<u>\$ 5,834,165</u>

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Business-Type Activities

Utility operations	\$ 9,008,228
Airport	970,618
Golf	58,928
Transit	118,887
Event center	<u>1,703,073</u>
Total business-type activities	<u>\$ 11,859,734</u>

Deposits Subject to Refund

Utility customers are required to make a meter deposit, which is refunded upon the customer's termination of services or upon request after 12 months of on-time payments with no cut-offs, provided there are no outstanding bills. Monies are deposited into the pooled cash account, and a liability has been recorded to represent the amount of deposits due to customers. As of June 30, 2022, the liability to utility customers was \$1,352,756. Customer deposits also included \$15,852 related to future events at EECCH.

Appearance bonds and other payments made to the municipal court funds reported in the agency fund financial statements are held until final disposition by the court, at which time they are refunded to the bondholder or paid over to the City's General Fund as fines.

Long-Term Liabilities

The City's long-term liabilities consist of revenue bonds and notes payable, accrued compensated absences, net pension liability, OPEB liability, workers' compensation claims, and lease obligations. Long-term liabilities for the year ended June 30, 2022 were as follows:

Governmental Activities

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Compensated absences	\$ 2,330,307	\$ 1,378,630	\$ (1,320,128)	\$ 2,388,809	\$ 1,323,413
Workers' compensation claims	1,104,676	-	(178,528)	926,148	296,365
Notes payable	825,000	-	(515,000)	310,000	310,000
Direct financing obligations	<u>244,140</u>	<u>-</u>	<u>(57,501)</u>	<u>186,639</u>	<u>59,795</u>
Total governmental activities	<u>\$ 4,504,123</u>	<u>\$ 1,378,630</u>	<u>\$ (2,071,157)</u>	3,811,596	1,989,573
Reconciliation to the statement of net position					
Add net pension liability				16,567,455	-
Add OPEB liability				<u>1,957,227</u>	-
				<u>\$ 22,336,278</u>	<u>\$ 1,989,573</u>

City of Enid, Oklahoma
Notes to Financial Statements
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Business-Type Activities

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Compensated absences	\$ 295,275	\$ 174,373	\$ (186,435)	\$ 283,213	\$ 178,757
Workers' compensation claims	366,468	39,810	(26,963)	379,315	53,104
Landfill closure and post-closure and other long-term liabilities	4,984,564	364,289	-	5,348,853	-
Revenue notes payable	144,418,257	59,265,177	(4,717,247)	198,966,187	4,545,145
Unamortized premium on notes payable	4,474,324	-	(160,752)	4,313,572	160,752
Leases payable	-	301,220	(178,144)	123,076	35,157
Direct financing obligations	<u>1,502,558</u>	<u>1,278,940</u>	<u>(807,349)</u>	<u>1,974,149</u>	<u>1,050,390</u>
Total business-type activities	<u>\$ 156,041,446</u>	<u>\$ 61,423,809</u>	<u>\$ (6,076,890)</u>	211,388,365	6,023,305
Reconciliation to the statement of net position					
Add net pension liability				2,023,246	-
Add OPEB liability				<u>139,802</u>	<u>-</u>
				<u>\$ 213,551,413</u>	<u>\$ 6,023,305</u>

Accrued compensated absences of governmental activities are primarily liquidated by the General Fund, Police Fund, and Fire Fund. Accrued compensated absences of business-type activities are primarily liquidated by EMA. OPEB liabilities of governmental activities are liquidated primarily by the General Fund. Workers' compensation claims liabilities of governmental activities are liquidated primarily by the General Fund, Police Fund, and Fire Fund. Workers' compensation claim liabilities of business-type activities are primarily liquidated by EMA.

Governmental Activities

Long-term debt payable from property tax levies and other revenues, including sales taxes, includes the following:

Note payable (A)	\$ 310,000
Direct finance purchase (B)	<u>186,639</u>
	<u>\$ 496,639</u>

- (A) Series 2015 Sales Tax Revenue Note payable in the amount of \$2,920,000 with interest in semiannual installments and principal in 84 monthly installments beginning February 1, 2017, with final installment due January 1, 2023, with interest at 3.03% for economic development. Note will be repaid using future sales tax revenues.

City of Enid, Oklahoma
Notes to Financial Statements
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- (B) Direct finance purchase with Motorola Solutions dated May 1, 2018 with seven annual payments of \$67,242, including an interest rate of 3.99%, with final installment due May 1, 2025. This purchase also included a \$50,000 down payment.

Business-Type Activities

Long-term debt payable from net revenues generated and taxes pledged to the City's business-type activities include the following:

Notes payable

Series 2009 – Drinking water SRF promissory note (A)	\$ 2,578,561
Series 2010 – Clean water SRF promissory note (B)	11,318,401
Series 2016 – Promissory note (C)	12,560,000
Series 2018A – Drinking water SRF promissory note (D)	18,666,667
Series 2018B – Promissory note (E)	40,675,000
Series 2019A – Promissory note (F)	45,895,000
Series 2019B – Clean water SRF promissory note (G)	8,502,979
Series 2020 – Drinking water SRF promissory note (H)	58,682,106
Series 2022 – Drinking water SRF promissory note (I)	87,473
	<u>198,966,187</u>
Plus premium on Series 2016, 2018B, and 2019A promissory notes	<u>4,313,572</u>
 Total notes payable	 <u>203,279,759</u>

Direct financing obligations

Caterpillar Financial (J)	337,320
Caterpillar Financial (K)	438,940
Arvest Equipment Finance (L)	486,057
Security National Bank (M)	711,832
	<u>1,974,149</u>
 Total direct financing obligations	 <u>1,974,149</u>
	<u><u>\$ 205,253,908</u></u>

- (A) Series 2009 – Drinking water SRF promissory note to the OWRB, dated November 20, 2009, in the amount of \$8,345,000, payable in semiannual payments over 20 years, each March 15 and September 15, including interest at 2.37% and an administrative fee of 0.50%, maturing September 2030, for the purchase and installation of an automated metering system.
- (B) Series 2010 – Clean water SRF promissory note to the OWRB/Oklahoma Development Finance Authority, dated May 25, 2011, in the amount of \$39,900,000, payable in semiannual installments over 20 years each March 15 and September 15, including interest at 2.31% and an administrative fee of 0.50%, maturing March 2032, for the construction of a wastewater treatment plant.

City of Enid, Oklahoma
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- (C) Series 2016 – Enid Municipal Authority Taxable promissory note to the OWRB, dated December 21, 2016, payable in semiannual installments, including interest at 2.2%, maturity date of September 15, 2046, to provide funds for the Kaw Lake Water Supply Project.
- (D) Series 2018A – Drinking water SRF promissory note to the OWRB, dated September 10, 2018, payable in semiannual installments, including interest at 2.49%, maturity date of March 15, 2050, to provide funds for the Kaw Lake Water Supply Project.
- (E) Series 2018B – Promissory note to the OWRB, dated September 20, 2018, payable in semiannual installments, including interest at 3.2%, maturity date of October 1, 2048, to provide funds for the Kaw Lake Water Supply Project.
- (F) Series 2019A – Promissory note to the OWRB, dated February 13, 2019, payable in semiannual installments, including interest at 4.2%, maturity date of October 1, 2048, to provide funds for the Kaw Lake Water Supply Project.
- (G) Series 2019B – Clean water SRF promissory note to the OWRB, dated September 10, 2019, in the amount of \$10,431,584, payable in semiannual installments over 12 years, including interest at 1.53%, maturing March 2032, to provide funds for the construction of a new wastewater treatment center and partial refunding of the Series 2021 bond issue.
- (H) Series 2020 – Drinking water SRF promissory note to the OWRB, dated December 1, 2020, in the amount of \$205,000,000, including interest at 1.34% per annum plus an administrative fee of 0.50%, semiannual principal and interest payments until the project is completed. Upon completion of the Kaw Lake Water Supply Project, payments are converted to monthly, maturity date is 30 years after completion of the Kaw Lake Water Supply Project, estimated completion is September 2023.
- (I) Series 2022 – Drinking water SRF promissory note to the OWRB, dated May 17, 2022, in the amount of \$4,000,000, including interest at 1.88% per annum plus an administrative fee of 0.50%, semiannual principal and interest payments, maturity date of March 15, 2025, to provide funds for three water line replacements.
- (J) Direct financing obligation with Caterpillar Financial, dated November 29, 2017, with 60 monthly payments of \$11,950, including interest at 5.56%, with a final balloon payment of \$284,900 for the purchase of one 623K scraper, secured by the equipment.
- (K) Direct financing obligation with Caterpillar Financial, dated March 25, 2022, with 60 monthly payments of \$6,025, including interest at 2.99%, with a final balloon payment of \$120,560 available to be financed for additional terms, for the purchase of a D6-20 Track-Type Tractor, secured by the equipment.
- (L) Direct financing obligation with Arvest Equipment Finance, dated December 11, 2019, with 36 monthly payments of \$14,899, including interest at 3.75%, with a final balloon payment of \$406,600, available to be refinanced for additional terms, for the purchase of three Mack trash trucks, secured by the vehicles.

City of Enid, Oklahoma
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- (M) Direct financing obligation with Security National Bank, dated August 3, 2021, with 36 monthly payments of \$13,940, including interest at 1.73%, with a final balloon payment of \$369,945, available to be refinanced for two additional one-year terms, for the purchase of three Peterbilt trash trucks, secured by the vehicles.

The City's outstanding notes from direct borrowings related to governmental activities of \$310,000 contain a provision that in an event of default outstanding amounts may become immediately due if the City is unable to make payment.

The City's direct borrowings related to business-type activities for outstanding notes payable of \$198,966,186 contain accelerated payment provisions in the event of default if the City is unable to make payment. In addition, if the City defaults on any of its required payments, the amount of such default shall bear interest at the rate of 14% per annum from the date of default until the date of payment thereof in full. The notes are secured by pledged revenues and contain debt service coverage requirements of 125% of annual debt service payments for the net revenues available for debt service. Noncompliance with the debt service coverage requirement may require an initial deposit to the debt reserve account in the amount of 1/24 of the cash reserve requirement for a period of not more than 24 months until the cash reserve requirement is fully funded.

Annual debt service requirements to maturity for governmental and business-type activities long-term debt are as follows:

Governmental Activities

Year Ending June 30,	Direct Financing Obligations		Notes Payable	
	Principal	Interest	Principal	Interest
2023	\$ 59,795	\$ 7,447	\$ 310,000	\$ 3,156
2024	62,181	5,061	-	-
2025	64,663	2,580	-	-
Total	<u>\$ 186,639</u>	<u>\$ 15,088</u>	<u>\$ 310,000</u>	<u>\$ 3,156</u>

City of Enid, Oklahoma
Notes to Financial Statements
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Business-Type Activities

Year Ending June 30,	Direct Financing Obligations		Notes Payable	
	Principal	Interest	Principal	Interest
2023	\$ 1,050,390	\$ 41,878	\$ 4,545,145	\$ 5,087,351
2024	221,098	18,490	4,690,243	5,005,066
2025	460,304	9,824	4,852,503	4,840,195
2026	65,880	6,423	5,023,824	4,666,564
2027	176,477	4,336	5,201,948	4,480,840
2028–2032	-	-	22,606,629	19,473,384
2033–2037	-	-	25,976,481	15,595,156
2038–2042	-	-	24,504,939	11,116,957
2043–2047	-	-	29,819,623	5,692,536
2048–2051	-	-	12,975,273	573,163
Draws for which a maturity has not yet been determined	-	-	58,769,579	-
Total	<u>\$ 1,974,149</u>	<u>\$ 80,951</u>	<u>\$ 198,966,187</u>	<u>\$ 76,531,212</u>

Pledged Revenues

Governmental Activities

	Remaining Principal and Interest	Current Year Debt Service	Pledged Revenues	Debt Payment as % of Pledged Revenues
2015 Sales Tax Revenue Note	\$ 313,156	\$ 313,156	\$ 1,236,557	25.32%

The City has pledged the proceeds from a 0.125% sales tax to repay the Series 2015 Sales Tax Revenue Note. The bond is payable through 2023 and was used to provide funds to promote local economic development by providing economic incentives for the redevelopment of underutilized property.

City of Enid, Oklahoma
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Business-Type Activities

	Remaining Principal and Interest	Current Year Debt Service	Pledged Revenues	Debt Payment as % of Pledged Revenues
Series 2009 (A)	\$ 2,821,472	\$ 329,964	\$ 51,558,700	0.64%
Series 2010 (B)	\$ 12,837,816	\$ 1,283,252	\$ 51,558,700	2.49%
Series 2016 (C)	\$ 20,499,116	\$ 827,301	\$ 9,892,460	8.36%
Series 2018A (D)	\$ 27,767,156	\$ 922,914	\$ 61,451,160	1.50%
Series 2018B (E)	\$ 66,904,181	\$ 2,488,932	\$ 61,451,160	4.05%
Series 2019A (F)	\$ 76,684,872	\$ 2,858,811	\$ 61,451,160	4.65%
Series 2019B (G)	\$ 9,213,207	\$ 921,321	\$ 61,451,160	1.50%
Series 2020 (H)	\$ 270,953,409	\$ 3,289,343	\$ 61,451,160	5.35%

- (A) Series 2009 – The City has pledged the proceeds from a 1% sales tax, along with utility revenues, to repay the Series 2009 drinking water SRF Promissory Note to the OWRB. The bond is payable through 2031 and was used to finance an automated meter infrastructure.
- (B) Series 2010 – The City has pledged the proceeds from a 1% sales tax, along with utility revenues, to repay the Series 2010 clean water SRF Promissory Note to the OWRB. The bond is payable through 2032 and was used to finance a new wastewater treatment facility.
- (C) Series 2016 – The City has pledged 0.75% of the proceeds from a 1% sales tax, to repay the Series 2016 Promissory Note to the OWRB. The bond is payable through 2047 and was used to finance the Kaw Lake Water Supply Project.
- (D) Series 2018A – The City has pledged the proceeds from a 2% sales tax, along with utility revenues, to repay the Series 2018A Promissory Note to the OWRB. The bond is payable through 2050 and was used to provide funds toward the Kaw Lake Water Supply Project.
- (E) Series 2018B – The City has pledged the proceeds from a 2% sales tax, along with utility revenues, to repay the Series 2018B Promissory Note to the OWRB. The bond is payable through 2048 and was used to provide funds toward the Kaw Lake Water Supply Project.
- (F) Series 2019A – The City has pledged the proceeds from a 2% sales tax, along with utility revenues, to repay the Series 2019A Promissory Note to the OWRB. The bond is payable through 2048 and was used to provide funds toward the Kaw Lake Water Supply Project.
- (G) Series 2019B – The City has pledged the proceeds from a 2% sales tax, along with utility revenues, to repay the Series 2019B Promissory Note to the OWRB. The bond is payable through 2032 and was used to provide funds to finance a new wastewater treatment facility.

City of Enid, Oklahoma
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- (H) Series 2020 – The City has pledged the proceeds from a 2% sales tax, along with utility revenues, to repay the Series 2020 Promissory Note to the OWRB. Proceeds of the note are being used to provide funds toward the Kaw Lake Water Supply Project and matures 30 years after completion of the project.

Judgments

Judgments against the City may be paid by a property tax assessment over a three-year period.

Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2022 is as follows:

	<u>Receivables</u>	<u>Payables</u>
Major governmental funds – General	\$ -	\$ 2,535,371
Major enterprise funds – EMA	2,383,310	-
Internal service fund	152,061	-
	<u>\$ 2,535,371</u>	<u>\$ 2,535,371</u>

Due to/from Other Funds

Interfund balances result from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. The interfund receivables and payables are scheduled to be collected in the subsequent year.

Interfund Transfers

The following is a schedule of transfers as included in the basic financial statements of the City:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds – General	\$ 11,625,000	\$ 39,247,092
Major governmental funds – Police	9,092,015	300,000
Major governmental funds – Fire	8,043,220	100,000
Major governmental funds – Water Capital Improvement	270,112,563	206,793,067
Nonmajor governmental funds	20,047,364	-
Major enterprise funds – EMA	226,568,534	300,432,990
Major enterprise funds – EECCH	750,000	-
Nonmajor enterprise funds	634,453	-
	<u>\$ 546,873,149</u>	<u>\$ 546,873,149</u>

City of Enid, Oklahoma
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Transfers are used to 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, or 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other governmental and proprietary funds in accordance with budgetary functions. In addition, the City also transfers capital assets acquired through capital outlay of governmental funds to business-type activities/proprietary funds if the purpose is for utility construction or other activities included in business-type activities. Such transfers totaled \$89,625,597 during the year ended June 30, 2022.

Landfill Closure and Post-Closure Liability

Federal and state regulations require the City to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date the landfill stops accepting waste, the City reports a portion of those costs as an operating expense of EMA each fiscal year. The amount of the current period expense is based upon the amount of landfill capacity used as of each fiscal year-end as adjusted by actual usage and estimates.

The \$5,348,853 reported as other noncurrent liabilities for the accrued landfill closure cost liability as of June 30, 2022 represents the cumulative amount of such cost reported to date based on the use of approximately 83% of the estimated capacity of the landfill. EMA will recognize the remaining estimated costs of closure and post-closure care in the amount of \$1,095,548 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2022.

The City expects to close the landfill in 2039. Actual costs may be more or less at that time than are currently estimated. The estimated closure and post-closure costs and the accrued liability as of June 30, 2022 are as follows:

Estimated closure costs	\$ 4,887,502
Estimated post-closure costs	<u>1,556,899</u>
Total estimated costs	<u>\$ 6,444,401</u>
Accrued closure costs	<u>\$ 5,348,853</u>
Current costs charged to expense	<u>\$ 364,289</u>

The City qualified under the State of Oklahoma Department of Environmental Quality (DEQ) financial assurance test relating to these future closure and post-closure costs, whereby the City's overall financial condition and other submitted information serves as evidence of the City's ability to pay for the closure and post-closure care costs when the landfill is actually closed.

City of Enid, Oklahoma
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Tax Abatements

GASB Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement that has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Title 11 §11-38-120 of the Oklahoma Statutes. To be eligible for the abatements for these types of projects, the developer has to enter into an agreement with the City. After developers meet the terms of the agreements, the City is required to rebate a portion of the sales tax paid by the developers, pay the developers an economic development grant, or pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2022, the City abated \$677,501 of sales tax under the urban renewal and economic development projects.

Note 4: Employee Retirement Systems and Pension Plans

The City participates in five employee pension systems as follows:

Name of System	Type of System
Oklahoma Police Pension and Retirement System	Cost-Sharing Multiple Employer – Defined Benefit Plan
Oklahoma Firefighters’ Pension and Retirement System	Cost-Sharing Multiple Employer – Defined Benefit Plan
The Employee Retirement System of Enid, Oklahoma	Single Employer Defined Benefit Plan
City of Enid, Oklahoma 401(k) Supplement Plan	Single Employer Defined Contribution Plan
ICMA Section 457 Deferred Compensation Plan	Single Employer Defined Compensation Plan

City of Enid, Oklahoma
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The City has recognized the following in the government-wide statements related to pensions:

	Governmental Activities	Business-Type Activities	Total
Net pension liability (asset)			
OPPRS	\$ (6,460,335)	\$ -	\$ (6,460,335)
OFPRS	11,747,318	-	11,747,318
ERP	4,820,137	2,023,246	6,843,383
	<u>\$ 10,107,120</u>	<u>\$ 2,023,246</u>	<u>\$ 12,130,366</u>
Deferred outflows of resources			
OPPRS	\$ 844,416	\$ -	\$ 844,416
OFPRS	5,146,169	-	5,146,169
ERP	1,428,438	599,586	2,028,024
	<u>\$ 7,419,023</u>	<u>\$ 599,586</u>	<u>\$ 8,018,609</u>
Deferred inflows of resources			
OPPRS	\$ 4,977,203	\$ -	\$ 4,977,203
OFPRS	10,323,092	-	10,323,092
ERP	1,088,233	456,785	1,545,018
	<u>\$ 16,388,528</u>	<u>\$ 456,785</u>	<u>\$ 16,845,313</u>
Pension expense			
OPPRS	\$ (646,693)	\$ -	\$ (646,693)
OFPRS	1,018,467	-	1,018,467
ERP	590,524	247,867	838,391
	<u>\$ 962,298</u>	<u>\$ 247,867</u>	<u>\$ 1,210,165</u>

The City participates in two statewide cost-sharing multi-employer defined benefit plans on behalf of City Police and Firefighters. Both the OPPRS and OFPRS are funded by contributions from participants, employers, insurance premium taxes, and state appropriations, as necessary.

City of Enid, Oklahoma
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The following table provides the eligibility factors, contribution methods, and benefit provisions for the OPPRS and OFPRS:

	Oklahoma Police Pension and Retirement System	Oklahoma Firefighters' Pension and Retirement System
Obtaining separately issued financial statements	Police Pension and Retirement 1001 NW 63rd St., Ste. 605 Oklahoma City, OK 73116-7335	Firefighters' Pension and Retirement 4545 N. Lincoln Blvd., Ste. 265 Oklahoma City, OK 73105-3414
Authority establishing contribution obligations and benefits	Title 11 of the Oklahoma State Statutes – The authority to establish and amend benefit provisions and contribution requirements rests with the state legislature.	
Eligibility to participate	All full-time officers employed by a participating municipality; age no less than 21 nor more than 45 when accepted for membership	All full-time firefighters of participating municipalities and fire protection districts; minimum age of 18, maximum age of 45 when accepted for membership
Member contributions	8% of base salary	9% of base salary
Employer contributions	13% of base salary	14% of base salary
Benefit provisions	Provides defined retirement benefits based on members' final average compensation, age, and terms of service. In addition, the OPPRS provides for death and disability benefits. Title 11 of the Oklahoma Statutes, Section 50-101, defines all retirement benefits	Provides defined retirement benefits based on members' final average compensation, age, and terms of service. In addition, the OFPRS provides for death and disability benefits. Title 11 of the Oklahoma Statutes, Section 49-101, defines all retirement benefits

Oklahoma Police Pension and Retirement System

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2022, the City reported an asset of \$6,460,335 for its proportionate share of the net pension asset. The net pension asset was measured as of July 1, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2021. The City's proportion of the net pension asset was based on the City's contributions received by the pension plan relative to the total contributions received by the pension plan for all participating employers as of June 30, 2021. The City's proportionate share was 1.3467% at June 30, 2021, which was a decrease of 0.268% of the City's proportion at June 30, 2020.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

For the year ended June 30, 2022, the City recognized \$(646,693) in pension expense. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 98,241	\$ -
Differences between expected and actual experience	92,755	(254,989)
Net difference between projected and actual earnings on pension plan investments	-	(4,712,581)
Changes in proportion and differences between city contributions and proportionate share of contributions	<u>35,871</u>	<u>(9,633)</u>
Total deferred amounts to be recognized in pension expense in future years	226,867	(4,977,203)
City contributions subsequent to the measurement date	<u>617,549</u>	<u>-</u>
Total deferred amounts related to pensions	<u><u>\$ 844,416</u></u>	<u><u>\$ (4,977,203)</u></u>

Amortization of Pension Deferrals

Deferred outflows of resources related to pensions totaling \$617,549 resulting from City contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2023. The net deferred outflows related to the difference between projected and actual investment earnings is being amortized over a closed five-year period as of the beginning of each measurement period. The other deferred outflows and deferred inflows of resources are being amortized over a closed period equal to the average of the expected service lives of all OPPRS members. The average is determined by taking the calculated total future years of the plan divided by the number of the people in the plan, including retirees.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2023	\$ (1,067,041)
2024	(935,412)
2025	(1,186,736)
2026	(1,570,414)
2027	<u>9,267</u>
	<u><u>\$ (4,750,336)</u></u>

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%, compounded annually
Salary increases	3.5% to 12.0% average, including inflation
Investment rate of return	7.5% net of pension plan investment expense
Mortality rates	Active employees (pre-retirement): RP-2000 Combined Blue Collar Healthy Employees (generational using Scale AA) with age set back four years
	Active employees (post-retirement) and nondisabled pensioners: RP-2000 Combined Blue Collar Healthy Employees (generational using Scale AA)
	Disabled pensioners: RP-2000 Combined Blue Collar Healthy Employees with age set forward four years (no generational improvement)

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2017.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

	Long-Term Expected Real Rate of Return
Fixed income	3.22%
Domestic equity	4.55%
International equity	8.50%
Real estate	7.97%
Private equity	9.36%

The current allocation policy is that approximately 65% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; 20% of assets in fixed income to include investment grade bonds, high-yield bonds, and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Discount Rate

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

Sensitivity of the Net Pension Asset/Liability to Changes in the Discount Rate

The following presents the net pension liability (asset) of the City, calculated using the discount rate of 7.5%, as well as what the plan's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City's net pension liability (asset)	\$ (2,422,821)	\$ (6,460,335)	\$ (9,874,355)

Payables to the Pension Plan

The City reported no payables to the OPPRS at June 30, 2022.

Pension Plan Fiduciary Net Position

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

On-Behalf Payments for Retirement

For the year ended June 30, 2022, the State of Oklahoma contributed approximately \$550,000 to the OPPRS on behalf of the City. These amounts have been recorded as both a revenue and expenditure of the Police Fund in the governmental funds financial statements.

Related-Party Investments

As of June 30, 2022, the OPPRS held no related-party investments of the City or of its related entities.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Oklahoma Firefighters' Pension and Retirement System

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2022, the City reported a net pension liability of \$11,747,318 for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by the pension plan for all participating employers as of June 30, 2021. The City's proportionate share was 1.783771% at June 30, 2021, which was an increase of 0.0182% of the City's proportion at June 30, 2020.

For the year ended June 30, 2022, the City recognized \$1,018,467 in pension expense. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ -	\$ (260,554)
Differences between expected and actual experience	4,260,486	(206,302)
Net difference between projected and actual earnings on pension plan investments	-	(9,338,610)
Changes in proportion and differences between city contributions and proportionate share of contributions	<u>52,751</u>	<u>(517,626)</u>
Total deferred amounts to be recognized in pension expense in future years	4,313,237	(10,323,092)
City contributions subsequent to the measurement date	<u>832,932</u>	<u>-</u>
Total deferred amounts related to pensions	<u>\$ 5,146,169</u>	<u>\$ (10,323,092)</u>

Amortization of Pension Deferrals

Deferred outflows of resources related to pensions totaling \$832,932 resulting from City contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2023. The net deferred outflows related to the difference between projected and actual investment earnings is being amortized over a closed five-year period as of the beginning of each measurement period. The other deferred outflows and deferred inflows of resources are being amortized over a closed period equal to the average of the expected service lives of all OFPRS members. The average is determined by taking the calculated total future service years of the plan divided by the number of the people in the plan, including retirees.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2023	\$ (1,129,347)
2024	(1,234,594)
2025	(1,414,595)
2026	<u>(2,231,319)</u>
	<u>\$ (6,009,855)</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.75%, compounded annually
Salary increases	2.75% to 10.5% average, including inflation
Investment rate of return	7.5% net of pension plan investment expense
Mortality rates	Active members: Pub-2010 Public Safety Table with generational mortality improvement using Scale MP-2018
	Retired members: Pub-2010 Public Safety Below Median Table with generational mortality improvement using Scale MP-2018
	Disabled pensioners: Pub-2010 Public Safety Disabled Table set forward two years

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	20.00%	3.53%
Domestic equity	42.00%	5.73%
International equity	20.00%	8.50%
Real estate	10.00%	7.97%
Other assets	8.00%	4.73%

Discount Rate

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

Sensitivity of the Net Pension Asset/Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.5%, as well as what the plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City's net pension liability	\$ 18,357,617	\$ 11,747,318	\$ 6,213,145

Payables to the Pension Plan

The City reported no payables to the OFPRS at June 30, 2022.

Pension Plan Fiduciary Net Position

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

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

On-Behalf Payments for Retirement

For the year ended June 30, 2022, the State of Oklahoma contributed approximately \$1,600,000 to the OFPRS on behalf of the City. These amounts have been recorded as both a revenue and expenditure of the Fire Fund in the governmental funds financial statements.

Related-Party Investments

As of June 30, 2022, the OFPRS held no related-party investments of the City or of its related entities.

The Employee Retirement System of Enid, Oklahoma

Plan Description

The Employee Retirement System of Enid, Oklahoma (the Plan) is a single-employer defined benefit pension plan administered by the City's management, with assets managed by Wells Fargo. The Plan provides retirement, disability, and death benefits to plan members and beneficiaries.

The Plan does not issue a stand-alone financial report and is not included in the report of a public employee retirement system or a report of another entity.

The Plan is managed by a retirement committee composed by the City Manager, Chief Financial Officer, Human Resources Director, and an at-large employee. Meetings are held as needed but at least annually.

Basis of Accounting

The Plan's financial statements are prepared using the accrual basis of accounting. Employer and plan member contributions are recognized in the period that the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Method Used to Value Investments

The Plan's investments are reported at fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have a quoted market price are reported at estimated fair value.

Membership Information

Membership in the Plan is provided for all full-time employees after one year of service except uniformed police and fire personnel, who are covered by their respective state retirement plans. At July 1, 2022, there were 527 plan participants. Of these participants, 231 were active, 103 have been terminated but are vested, and 193 are receiving benefits. Administrative costs are financed through investment earnings.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Contributions

Benefits are entirely funded by employer contributions as determined by an actuarially determined rate. The current rate is 8.5% of annual covered payroll. Significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation. The contribution requirements are in accordance with City ordinance. Plan provisions and contribution requirements are established and may be amended by the City Council.

Benefits

Benefits vest after 10 years of credited service and participation. Employees, who retire at age 65 or completion of 10 years of service, if later, are entitled to an annual retirement benefit, payable monthly in an amount equal to 0.85% of average compensation for each year (up to 35 years) that the employee participates in the Plan plus 0.65% of average basic earnings in excess of \$6,600 for each year (up to 35 years) the employee participates in the Plan. After 35 years of service, the benefit is 1.2% of average compensation. Normal retirement is at age 65, but full accrued benefits are provided at age 62 with 15 years of service, or under the Rule of 85.

An employee is eligible for an early retirement benefit once they have attained age 55 and have completed five years of service. The amount of benefit is determined based on normal retirement computation then reduced ½ of 1% for each month the participant is from attaining age 65. A late retirement benefit is computed in the same manner as a normal retirement based on average salary and credited service as of the termination of employment.

Employee contributions are returned with interest if their employment is terminated prior to completion of the years of service needed for vesting. A death benefit is payable after five years of service based on 50% of the employee's accrued benefit. This benefit is payable for life or until remarriage of the surviving spouse.

Related-Party Investments

As of June 30, 2022, the System held no related-party investments of the City or of its related entities.

Investments

Investments, including cash equivalents, consist of the following at June 30, 2022:

Cash and cash equivalents	\$ 570,504
Mutual funds – equities	19,221,479
Mutual funds – corporate bonds	<u>7,656,090</u>
Total investments	<u>\$ 27,448,073</u>

The money-weighted rate of return for the year ended June 30, 2022 was -12.6%.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Net Pension Liability

The City's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Total pension liability	\$ 34,293,469
Plan fiduciary net pension	<u>27,450,086</u>
Net pension liability	<u><u>\$ 6,843,383</u></u>
Plan fiduciary net position as a percentage of the total pension liability	80.04%

Actuarial Assumptions

The total pension liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Valuation date	July 1, 2022
Actuarial cost method	Entry Age Normal
Investment rate of return	7.00%
Inflation	2.60%
Projected salary increases	4.25%
Mortality rates	Pub-2010 Public Retirement Plans General Mortality Table projected by MP-2021

Discount Rate

A discount rate of 6.50% was used to measure the total pension liability. The projection of cash flows used to determine the discount rate assumed that contributions from the City would be made at the current contribution policy of 8.5%. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance, July 1, 2021	\$ 35,498,117	\$ 32,344,170	\$ 3,153,947
Service cost	504,254	-	504,254
Interest	2,284,693	-	2,284,693
Differences between expected and actual experience	(254,792)	-	(254,792)
Assumption changes	(2,005,010)	-	(2,005,010)
Contributions – employer	-	838,286	(838,286)
Contributions – employee	-	-	-
Net investment income	-	(3,793,636)	3,793,636
Benefit payments, including refunds of contributions	(1,733,793)	(1,733,793)	-
Administrative expenses	-	(204,941)	204,941
Net changes	(1,204,648)	(4,894,084)	3,689,436
Balance, June 30, 2022	<u>\$ 34,293,469</u>	<u>\$ 27,450,086</u>	<u>\$ 6,843,383</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Plan's estimated net pension liability, calculated using a single discount rate of 7.00%, as well as what the Plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate :

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
City's net pension liability	\$ 10,814,207	\$ 6,843,383	\$ 3,506,996

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the City recognized pension expense of \$838,391 related to the Plan. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 204,940	\$ (1,306,400)
Differences between expected and actual experience	-	(238,617)
Net difference between projected and actual earnings on pension plan investments	<u>1,823,084</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future years	2,028,024	(1,545,017)
City contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total deferred amounts related to pensions	<u><u>\$ 2,028,024</u></u>	<u><u>\$ (1,545,017)</u></u>

Amortization of Pension Deferrals

The net deferred outflows related to the difference between projected and actual investment earnings is being amortized over a closed five-year period as of the beginning of each measurement period. The other deferred outflows and deferred inflows of resources are being amortized over a closed period equal to the average of the expected service lives of all plan members. The average is determined by taking the calculated total future service years of the Plan divided by the number of the people in the Plan, including retirees.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2023	\$ (82,203)
2024	(381,451)
2025	(225,500)
2026	<u>1,172,160</u>
	<u><u>\$ 483,006</u></u>

Payables to the Pension Plan

The City reported no payables to the Plan at June 30, 2022.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

City of Enid, Oklahoma 401(k) Supplement Plan

The City also maintains the City of Enid, Oklahoma 401(k) Supplement Plan (the Supplement), a defined contribution pension plan for employees other than those covered under the OPPRS or OFPRS plans. Contribution rates to the Plan have been determined by management and approved by the City Council through the budgeting process. Employees are eligible to participate in the Supplement upon employment, provided they are at least 21 years of age, with vesting in employer contributions upon contributions by the City. Participants may elect to make voluntary contributions through regular payroll deductions up to allowable IRS limits, with the City making matching contributions to those participants' accounts at a rate of 100% of the employees' compensation up to 5%. Contributions to the Supplement, plus earnings, constitute retirement benefits from this plan. Contributions to the Supplement over the last seven years were:

Fiscal Year	Required Contribution	Percentage Contributed
2016	\$ 353,794	100%
2017	\$ 339,797	100%
2018	\$ 349,212	100%
2019	\$ 375,689	100%
2020	\$ 390,866	100%
2021	\$ 445,397	100%
2022	\$ 490,383	100%

ICMA Section 457 Deferred Compensation Plan

The City also allows all employees to make voluntary contributions with no employer match to a Section 457 deferred compensation plan maintained by the ICMA Retirement Corporation.

Condensed financial statements of the plans are presented below:

Statement of Fiduciary Net Position – the Plan and the Supplement

	Plan	Supplement	Total
Assets			
Cash and cash equivalents	\$ 570,504	\$ 814,121	\$ 1,384,625
Investments	26,877,569	14,913,880	41,791,449
Accrued interest	2,013	-	2,013
Participant loans	-	442,556	442,556
Total assets	27,450,086	16,170,557	43,620,643
Net position restricted for pensions	\$ 27,450,086	\$ 16,170,557	\$ 43,620,643

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Statement of Changes in Fiduciary Net Position – the Plan and the Supplement

	<u>Plan</u>	<u>Supplement</u>	<u>Total</u>
Additions			
Contributions			
Employer	\$ 838,286	\$ 490,383	\$ 1,328,669
Plan members	-	675,360	675,360
Total contributions	<u>838,286</u>	<u>1,165,743</u>	<u>2,004,029</u>
Investment earnings			
Net decrease in fair value of investments	(4,517,437)	(2,661,279)	(7,178,716)
Interest and dividends	723,801	-	723,801
Total investment earnings	<u>(3,793,636)</u>	<u>(2,661,279)</u>	<u>(6,454,915)</u>
Total additions	<u>(2,955,350)</u>	<u>(1,495,536)</u>	<u>(4,450,886)</u>
Deductions			
Benefits and withdrawals	1,733,793	1,740,116	3,473,909
Administrative expenses	204,941	43,157	248,098
Total deductions	<u>1,938,734</u>	<u>1,783,273</u>	<u>3,722,007</u>
Change in net position	(4,894,084)	(3,278,809)	(8,172,893)
Net position restricted for pensions, beginning of year	<u>32,344,170</u>	<u>19,449,366</u>	<u>51,793,536</u>
Net position restricted for pensions, end of year	<u>\$ 27,450,086</u>	<u>\$ 16,170,557</u>	<u>\$ 43,620,643</u>

Note 5: Claims Liability

Risk Management

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

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

The City manages these various risks of loss as follows:

- **General Liability** – Covered through a purchased insurance with a deductible that varies from \$0 to \$10,000 per occurrence depending on the type of liability.
- **Physical Property** – Covered through purchased insurance with a deductible of \$10,000 per occurrence.
- **Workers' Compensation** – Workers' compensation is covered through self-insurance with the City administering the claims process. The City also has a stop-loss policy that covers individual claims in excess of \$1,000,000.
- **Employees' Group Medical** – Covered through self-insurance using a third-party administrator to process medical claims. The City uses the third-party administrator's estimates to record group insurance claims payable. The City also has a stop-loss policy that covers individual claims in excess of \$150,000 during any year.

Management believes the insurance coverage listed above is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

Claims Liability Analysis

	Medical Claims	Workers' Compensation Claims
Balance, July 1, 2020	\$ 421,987	\$ 1,441,415
Current year claims and changes in estimates	5,869,794	510,011
Claim payments	<u>(5,298,250)</u>	<u>(480,282)</u>
Balance, June 30, 2021	993,531	1,471,144
Current year claims and changes in estimates	4,753,844	248,221
Claim payments	<u>(5,371,363)</u>	<u>(413,910)</u>
Balance, June 30, 2022	<u>\$ 376,012</u>	<u>\$ 1,305,455</u>

Note 6: Other Postemployment Benefits

City of Enid Postretirement Medical Plan

Plan Description

The City's defined benefit OPEB plan, the City of Enid Postretirement Medical Plan (the Medical Plan), a single-employer healthcare plan, provides OPEB for all active and retired employees and their eligible dependents. The Medical Plan is administered by the City, and the City has the

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

authority to establish or amend the plan provisions or contribution requirements through its personnel manual and union contracts. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Medical Plan does not issue a stand-alone financial report.

Benefits Provided

The City provides postretirement healthcare and prescription benefits to its retirees. The Medical Plan covers all current retirees who elected postretirement medical coverage through the City and future retired general employees, police officers, and firefighters.

Contributions

The retired employee who participates in the Medical Plan shall pay the full cost of said health insurance plan at the rates and terms established by the City. The City offers the Medical Plan to those retired employees unless the retired employee or dependent is over 65 years of age and qualifies for Medicare. For the year ended June 30, 2022, retirees and dependents paid the full cost of the coverage.

Employees Covered by Benefit Terms

At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	15
Inactive employees entitled to but not yet receiving benefits	-
Active employees	371
	386

Total OPEB Liability

The City's total OPEB liability of \$2,097,029 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Cost method	Entry Age Normal
Salary increases	4.25%
Discount rate	3.54% based on the 20-year bond yield (Bond Buyers' Index)
Healthcare cost trend rates	7.35% decreasing to 4.50%
Retirees' share of benefit-related costs	100.00%
Mortality rates	Pub-2010 Public Retirement Plans General Mortality Table weighted by MP-2021
Plan participation	35% of future retired employees are assumed to participate

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

The discount rate was based on the municipal bond rate as of July 1, 2022.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study completed in 2022.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, July 1, 2021	<u>\$ 2,413,993</u>
Service cost	123,151
Interest	54,714
Changes in assumptions or other inputs	(114,917)
Difference between expected and actual experience	(371,745)
Contributions and payments made	<u>(8,167)</u>
Net changes	<u>(316,964)</u>
Balance, June 30, 2022	<u><u>\$ 2,097,029</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's approximate total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate.

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	\$ 2,277,511	\$ 2,097,029	\$ 1,937,307

Sensitivity of the Total OPEB liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates.

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB liability	\$ 1,864,649	\$ 2,097,029	\$ 2,374,010

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the City recognized OPEB expense of \$132,043. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 29,418	\$ (453,035)
Changes of assumptions or other inputs	<u>123,957</u>	<u>(120,316)</u>
	<u>\$ 153,375</u>	<u>\$ (573,351)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense over the average future service to retirement of plan participants as follows:

2023	\$ (45,822)
2024	(45,822)
2025	(45,822)
2026	(42,371)
2027	(45,829)
Thereafter	<u>(194,310)</u>
	<u>\$ (419,976)</u>

Note 7: Other Information

Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel, the ultimate resolution of these matters will not have a significant adverse effect on the financial condition of the City.

City of Enid, Oklahoma
Notes to Financial Statements
June 30, 2022

Construction Commitments

The City has active construction projects as of June 30, 2022. The projects include engineering and design work on the Kaw Lake Water Supply Project, wellfield improvements, stormwater detention improvements, road overlays and reconstruction, and sidewalk construction. The City's commitments with contractors as of June 30, 2022 totaled approximately \$194,939,771.

COVID-19

The spread of COVID-19, a novel strain of coronavirus, is altering the behavior of businesses, state and local governments, and people throughout the United States. Further, financial markets have experienced significant volatility attributed to coronavirus concerns. The continued spread of COVID-19 may adversely impact the local, regional, and national economies. The extent to which the coronavirus impacts the City's results will depend on future developments, which are highly uncertain and cannot be predicted. The impact is highly dependent on the breadth and duration of the outbreak and could be affected by other factors that cannot currently be predicted.

Accordingly, management cannot presently estimate the overall operation and financial impact to the City, but such an impact could have a material adverse effect on the financial condition of the City.

Deficit Fund Balance

At June 30, 2022, the City's Water Capital Improvements Fund and Sanitary Sewer Fund, both of which are capital projects funds, reported deficit unassigned fund balances of \$19,191,552 and \$123,260, respectively. Maintaining a deficit fund balance is a violation of Oklahoma Statutes. Subsequent to June 30, 2022, the City cured the deficits with transfers in from other funds.

Required Supplementary Information

City of Enid, Oklahoma
Schedule of Changes in Net Pension Liability and Related Ratios
The Employee Retirement System of Enid, Oklahoma

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service cost	\$ 504,254	\$ 459,574	\$ 504,795	\$ 516,572	\$ 542,182	\$ 656,371	\$ 670,226	\$ 591,646	\$ 734,106
Interest cost	2,284,693	2,272,542	2,165,468	2,069,168	2,051,173	1,978,963	1,779,631	1,730,996	1,577,043
Differences between expected and actual experience	(254,792)	(233,941)	1,016,730	471,018	(353,084)	(758,410)	916,889	184,832	151,414
Changes in assumptions	(2,005,010)	660,364	(405,016)	(145,714)	420,110	(3,052,454)	(1,783,421)	2,216,163	(2,970,593)
Benefit payments, including refunds of employee contributions	(1,733,793)	(1,708,378)	(1,594,496)	(1,354,575)	(1,212,812)	(1,136,264)	(1,028,439)	(888,864)	(716,211)
Net Change in Total Pension Liability	(1,204,648)	1,450,161	1,687,481	1,556,469	1,447,569	(2,311,794)	554,886	3,834,773	(1,224,241)
Total Pension Liability, Beginning of Year	35,498,117	34,047,956	32,360,475	30,804,006	29,356,437	31,668,231	31,113,345	27,278,572	28,502,813
Total Pension Liability, End of Year	<u>\$ 34,293,469</u>	<u>\$ 35,498,117</u>	<u>\$ 34,047,956</u>	<u>\$ 32,360,475</u>	<u>\$ 30,804,006</u>	<u>\$ 29,356,437</u>	<u>\$ 31,668,231</u>	<u>\$ 31,113,345</u>	<u>\$ 27,278,572</u>
Plan Fiduciary Net Position									
Employer contributions	\$ 838,286	\$ 802,663	\$ 820,252	\$ 771,013	\$ 851,680	\$ 794,176	\$ 614,577	\$ 604,869	\$ 594,880
Net investment income (loss)	(3,793,636)	8,623,407	(886,716)	437,783	2,182,509	3,340,476	(348,571)	334,990	3,810,457
Benefit payments, including refunds of employee contributions	(1,733,793)	(1,708,378)	(1,594,496)	(1,354,575)	(1,212,812)	(1,136,264)	(1,028,439)	(888,864)	(716,211)
Administrative expense	(204,941)	(83,823)	(125,491)	(150,647)	(124,372)	(140,457)	(122,015)	(152,240)	(124,792)
Net Change in Plan Fiduciary Net Position	(4,894,084)	7,633,869	(1,786,451)	(296,426)	1,697,005	2,857,931	(884,448)	(101,245)	3,564,334
Plan Fiduciary Net Position, Beginning of Year	32,344,170	24,710,301	26,496,752	26,793,178	25,096,173	22,238,242	23,122,690	23,223,935	19,659,601
Plan Fiduciary Net Position, End of Year	<u>\$ 27,450,086</u>	<u>\$ 32,344,170</u>	<u>\$ 24,710,301</u>	<u>\$ 26,496,752</u>	<u>\$ 26,793,178</u>	<u>\$ 25,096,173</u>	<u>\$ 22,238,242</u>	<u>\$ 23,122,690</u>	<u>\$ 23,223,935</u>
Total pension liability	\$ 34,293,469	\$ 35,498,117	\$ 34,047,956	\$ 32,360,475	\$ 30,804,006	\$ 29,356,437	\$ 31,668,231	\$ 31,113,345	\$ 27,278,572
Plan fiduciary net position	27,450,086	32,344,170	24,710,301	26,496,752	26,793,178	25,096,173	22,238,242	23,122,690	23,223,935
Net Pension Liability	<u>\$ 6,843,383</u>	<u>\$ 3,153,947</u>	<u>\$ 9,337,655</u>	<u>\$ 5,863,723</u>	<u>\$ 4,010,828</u>	<u>\$ 4,260,264</u>	<u>\$ 9,429,989</u>	<u>\$ 7,990,655</u>	<u>\$ 4,054,637</u>
Plan fiduciary net position as percentage of total pension liability	80.04%	91.12%	72.57%	81.88%	86.98%	85.49%	70.22%	74.32%	85.14%
Covered payroll	\$ 10,103,961	\$ 9,793,708	\$ 9,386,582	\$ 9,372,085	\$ 9,618,041	\$ 10,294,018	\$ 10,436,736	\$ 9,135,300	\$ 9,477,203
Net pension liability as a percentage of covered payroll	67.73%	32.20%	99.48%	62.57%	41.70%	41.39%	90.35%	87.47%	42.78%
Annual money-weighted rate of return, net of investment expense	-12.60%	35.30%	-3.90%	1.10%	8.30%	14.50%	-2.00%	0.80%	19.40%

Note to Schedule

This schedule is intended to show a 10-year trend. Additional years will be reported as they become available.

City of Enid, Oklahoma
Schedule of Employer Contributions
The Employee Retirement System of Enid, Oklahoma

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,022,769	\$ 1,960,946	\$ 1,430,123	\$ 1,133,638	\$ 1,186,230	\$ 1,414,669	\$ 1,246,777	\$ 928,504	\$ 982,744
Actual contributions	\$ 838,286	\$ 802,663	\$ 820,252	\$ 771,013	\$ 851,680	\$ 794,176	\$ 614,577	\$ 604,869	\$ 594,880
Contribution (deficiency) excess	\$ 184,483	\$ (1,158,283)	\$ (609,871)	\$ (362,625)	\$ (334,550)	\$ (620,493)	\$ (632,200)	\$ (323,635)	\$ (387,864)
Annual covered payroll	\$ 10,103,961	\$ 9,793,708	\$ 9,386,582	\$ 9,372,085	\$ 9,618,041	\$ 10,294,018	\$ 10,436,736	\$ 9,135,300	\$ 9,477,203
Actual contributions as a percentage of covered payroll	8.30%	8.20%	8.74%	8.23%	8.86%	7.71%	5.89%	6.62%	6.28%

Note to Schedule

This schedule is intended to show a 10-year trend. Additional years will be reported as they become available.

Changes of Benefit Terms

There were no significant changes of benefit terms.

Changes of Assumptions

The 2022 valuation implemented the following refinements to plan assumptions:

- The mortality projection was changed from MP-2020 to MP-2021.
- The expected return on assets for both funding and accounting was changed from 6.50% to 7.00%
- Salary increase was changed from 4.00% to 4.25%
- Funding method was changed from Aggregate to Entry Age Normal

The 2021 valuation implemented the following refinements to plan assumptions:

- The mortality projection was changed from MP-2019 to MP-2020.
- Changed the discount rate from a 6.75% rate to a single rate using the long-term rate of return of 6.50%.

The 2019 valuation implemented the following refinements to plan assumptions:

- Changed the mortality tables used from the RP2006 Fully Generational Scale using the MP-2017 combined mortality improvement scale to the Pub-2010 Public Retirement Plans General Mortality Table projected by MP-2018.

The 2017 valuation implemented the following refinements to plan assumptions:

- Changed the discount rate from a 7.00% rate to a single rate using the long-term rate of return of 6.75%.

City of Enid, Oklahoma
Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
Oklahoma Police Pension and Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015
Measurement date	July 1, 2021	July 1, 2020	July 1, 2019	July 1, 2018	July 1, 2017	July 1, 2016	July 1, 2015	July 1, 2014
City's proportion of the net pension liability (asset)	1.3470%	1.6150%	1.5898%	1.6734%	1.6505%	1.5900%	1.6606%	1.7136%
City's proportionate share of the net pension liability (asset)	\$ (6,460,335)	\$ 1,854,748	\$ (101,493)	\$ (797,124)	\$ 126,954	\$ 2,433,461	\$ 67,708	\$ (576,952)
City's covered payroll	\$ 4,853,138	\$ 5,217,138	\$ 5,169,838	\$ 5,104,415	\$ 4,922,146	\$ 4,686,108	\$ 4,759,546	\$ 4,759,546
City's proportionate share of the net pension liability (asset) as a percentage of covered payroll	-133.12%	35.55%	-1.96%	-15.62%	2.58%	51.93%	1.42%	-12.12%
Plan fiduciary net position as a percentage of total pension liability	117.07%	95.80%	100.24%	101.89%	99.70%	93.50%	99.82%	101.53%

Note to Schedule

This schedule is intended to show a 10-year trend. Additional years will be reported as they become available.

City of Enid, Oklahoma
Schedule of the City's Contributions
Oklahoma Police Pension and Retirement System

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 617,549	\$ 630,772	\$ 678,228	\$ 672,079	\$ 663,574	\$ 639,879	\$ 609,194	\$ 618,741
Actual contributions	<u>617,549</u>	<u>630,772</u>	<u>678,228</u>	<u>672,079</u>	<u>663,574</u>	<u>639,879</u>	<u>609,194</u>	<u>618,741</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,750,356	\$ 4,853,138	\$ 5,217,138	\$ 5,169,838	\$ 5,104,415	\$ 4,922,146	\$ 4,686,108	\$ 4,759,546
Contributions as a percentage of covered payroll	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Note to Schedule

This schedule is intended to show a 10-year trend. Additional years will be reported as they become available.

Changes of Benefit Terms

There were no significant changes of benefit terms.

Changes of Assumptions

For the plan year ended June 30, 2018 (City fiscal year ended June 30, 2019), the following assumptions were changed as a result of an experience study for the five-year period ended June 30, 2017:

- Inflation rate was reduced to 2.75%.
- Salary increases were established at 3.5% to 12.0%.

City of Enid, Oklahoma
Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
Oklahoma Firefighters' Pension and Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015
Measurement date	July 1, 2021	July 1, 2020	July 1, 2019	July 1, 2018	July 1, 2017	July 1, 2016	July 1, 2015	July 1, 2014
City's proportion of the net pension liability (asset)	1.7838%	1.7656%	1.7564%	1.7838%	1.8223%	1.8671%	1.9216%	1.9056%
City's proportionate share of the net pension liability (asset)	\$ 11,747,318	\$ 21,750,563	\$ 18,559,704	\$ 20,079,911	\$ 22,919,477	\$ 22,810,114	\$ 20,396,061	\$ 19,596,197
City's covered payroll	\$ 5,794,689	\$ 5,667,421	\$ 5,460,257	\$ 5,301,029	\$ 5,179,200	\$ 5,222,543	\$ 5,335,993	\$ 5,335,993
City's proportionate share of the net pension liability (asset) as a percentage of covered payroll	202.73%	383.78%	339.91%	378.79%	442.53%	436.76%	382.24%	367.25%
Plan fiduciary net position as a percentage of total pension liability	84.24%	69.98%	72.85%	70.73%	65.42%	64.87%	68.27%	68.12%

Note to Schedule

This schedule is intended to show a 10-year trend. Additional years will be reported as they become available.

City of Enid, Oklahoma
Schedule of the City's Contributions
Oklahoma Firefighters' Pension and Retirement System

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 832,932	\$ 811,257	\$ 793,439	\$ 764,436	\$ 742,144	\$ 725,088	\$ 731,156	\$ 747,039
Actual contributions	<u>832,932</u>	<u>811,257</u>	<u>793,439</u>	<u>764,436</u>	<u>742,144</u>	<u>725,088</u>	<u>731,156</u>	<u>747,039</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,949,509	\$ 5,794,689	\$ 5,667,421	\$ 5,460,257	\$ 5,301,029	\$ 5,179,200	\$ 5,222,543	\$ 5,335,993
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Note to Schedule

This schedule is intended to show a 10-year trend. Additional years will be reported as they become available.

Changes of Benefit Terms

There were no significant changes of benefit terms.

Changes of Assumptions

For the plan year ended June 30, 2018 (City fiscal year ended June 30, 2019), the following assumptions were changed as a result of an experience study for the five-year period ended June 30, 2017:

- Inflation rate was reduced to 2.75%.
- Salary increases were established at 2.75% to 10.50%.
- Pub-2010 Public Safety mortality tables were adopted.

City of Enid, Oklahoma
Schedule of Changes in the City's Total OPEB Liability and Related Ratios

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 123,151	\$ 116,089	\$ 88,737	\$ 91,843	\$ 85,808
Interest	54,714	55,444	78,402	85,605	82,010
Differences between expected and actual experience	(114,917)	(157,298)	27,841	22,741	-
Changes of assumptions or other inputs	(371,745)	4,478	153,800	44,776	(45,095)
Benefit payments, net of contributions	<u>(8,167)</u>	<u>2,619</u>	<u>(213,027)</u>	<u>(214,405)</u>	<u>(200,951)</u>
Net Change in Total Pension Liability	(316,964)	21,332	135,753	30,560	(78,228)
Total Pension Liability, Beginning of Year	<u>2,413,993</u>	<u>2,392,661</u>	<u>2,256,908</u>	<u>2,226,348</u>	<u>2,304,576</u>
Total Pension Liability, End of Year	<u>\$ 2,097,029</u>	<u>\$ 2,413,993</u>	<u>\$ 2,392,661</u>	<u>\$ 2,256,908</u>	<u>\$ 2,226,348</u>
Covered payroll	\$ 24,555,824	\$ 24,033,351	\$ 23,578,094	\$ 22,961,434	\$ 22,886,095
Total OPEB liability as a percentage of covered payroll	8.54%	10.04%	10.15%	9.83%	9.73%

Note to Schedule

This schedule is intended to show a 10-year trend. Additional years will be reported as they become available.

Changes of Benefit Terms

There were no significant changes of benefit terms.

Changes of Assumptions

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2022	3.54%
2021	2.16%
2020	2.21%
2019	3.58%
2018	3.87%

City of Enid, Oklahoma

Budgetary Comparison Schedule – General Fund and Major Special Revenue Funds (Budgetary Basis) Year Ended June 30, 2022

	General Fund				Police Fund				Fire Fund			
	Budget		Actual	Variance with Final Budget	Budget		Actual	Variance with Final Budget	Budget		Actual	Variance with Final Budget
	Original	Final			Original	Final			Original	Final		
Fund Balances, Beginning of Year	\$ 32,809,622	\$ 25,326,518	\$ 25,326,518	\$ -	\$ 4,779,347	\$ 3,757,239	\$ 3,757,239	\$ -	\$ 3,193,612	\$ 1,780,306	\$ 1,780,306	\$ -
Resources												
Taxes	39,221,960	39,221,960	43,256,468	4,034,508	1,121,155	1,121,155	1,238,757	117,602	1,121,155	1,121,155	1,238,757	117,602
Licenses and permits	242,400	242,400	248,370	5,970	-	-	-	-	-	-	-	-
Intergovernmental	103,250	103,250	6,014,477	5,911,227	110,000	110,000	177,282	67,282	-	-	11,360	11,360
Fines and forfeitures	870,000	870,000	719,131	(150,869)	-	-	-	-	-	-	-	-
Charges for services	117,000	117,000	79,844	(37,156)	53,500	53,500	31,140	(22,360)	-	-	-	-
Miscellaneous	333,400	333,400	624,869	291,469	20,000	20,000	25,286	5,286	8,000	8,000	4,611	(3,389)
Interest	170,000	170,000	237,269	67,269	43,000	43,000	45,445	2,445	15,000	15,000	9,334	(5,666)
Operating transfers	11,375,000	11,625,000	11,625,000	-	9,592,015	9,592,015	9,092,015	(500,000)	7,943,220	8,043,220	8,043,220	-
Total resources	<u>52,433,010</u>	<u>52,683,010</u>	<u>62,805,428</u>	<u>10,122,418</u>	<u>10,939,670</u>	<u>10,939,670</u>	<u>10,609,925</u>	<u>(329,745)</u>	<u>9,087,375</u>	<u>9,187,375</u>	<u>9,307,283</u>	<u>119,908</u>
Amounts Available for Appropriation	<u>85,242,632</u>	<u>78,009,528</u>	<u>88,131,946</u>	<u>10,122,418</u>	<u>15,719,017</u>	<u>14,696,909</u>	<u>14,367,164</u>	<u>(329,745)</u>	<u>12,280,987</u>	<u>10,967,681</u>	<u>11,087,589</u>	<u>119,908</u>
Charges to Appropriations												
Administration	657,920	716,122	692,079	(24,043)	-	-	-	-	-	-	-	-
Police	-	-	-	-	10,628,325	10,781,620	9,318,271	(1,463,349)	-	-	-	-
Fire	-	-	-	-	-	-	-	-	8,651,030	8,783,039	8,734,639	(48,400)
Human resources	513,845	513,845	466,338	(47,507)	-	-	-	-	-	-	-	-
Legal	1,285,655	1,285,655	1,067,795	(217,860)	-	-	-	-	-	-	-	-
Safety	168,045	140,045	109,530	(30,515)	-	-	-	-	-	-	-	-
PR/Marketing	422,835	435,764	365,551	(70,213)	-	-	-	-	-	-	-	-
General government	1,032,755	946,266	716,474	(229,791)	-	-	-	-	-	-	-	-
Accounting	845,550	963,687	822,621	(141,066)	-	-	-	-	-	-	-	-
Records and receipts	293,045	294,533	260,348	(34,185)	-	-	-	-	-	-	-	-
Information technology	829,020	868,729	772,535	(96,194)	-	-	-	-	-	-	-	-
Community development	265,185	265,185	254,963	(10,222)	-	-	-	-	-	-	-	-
Code enforcement	807,075	755,875	640,302	(115,573)	-	-	-	-	-	-	-	-
Engineering	1,620,690	1,732,729	1,532,570	(200,159)	-	-	-	-	-	-	-	-
Public works management	601,985	637,211	634,326	(2,885)	-	-	-	-	-	-	-	-
Fleet management	746,115	823,034	795,503	(27,531)	-	-	-	-	-	-	-	-
Parks and recreation	1,491,505	1,565,500	1,558,201	(7,299)	-	-	-	-	-	-	-	-
Stormwater and roadway maintenance	2,704,115	2,764,496	2,743,000	(21,497)	-	-	-	-	-	-	-	-
Technical services	1,395,495	1,428,655	1,384,404	(44,250)	-	-	-	-	-	-	-	-
Library	959,625	988,443	875,810	(112,633)	-	-	-	-	-	-	-	-
Capital outlay	1,206,690	2,133,916	1,221,014	(912,902)	702,105	1,570,918	1,122,894	(448,025)	190,000	1,471,450	1,359,180	(112,270)
Operating transfers	36,359,815	40,246,815	39,228,448	(1,018,367)	300,000	300,000	300,000	-	100,000	100,000	100,000	-
Total charges to appropriations	<u>54,206,965</u>	<u>59,506,503</u>	<u>56,141,812</u>	<u>(3,364,691)</u>	<u>11,630,430</u>	<u>12,652,538</u>	<u>10,741,165</u>	<u>(1,911,374)</u>	<u>8,941,030</u>	<u>10,354,489</u>	<u>10,193,819</u>	<u>(160,670)</u>
Fund Balances, End of Year	<u>\$ 31,035,667</u>	<u>\$ 18,503,025</u>	<u>\$ 31,990,134</u>	<u>\$ 13,487,109</u>	<u>\$ 4,088,587</u>	<u>\$ 2,044,371</u>	<u>\$ 3,625,999</u>	<u>\$ 1,581,628</u>	<u>\$ 3,339,957</u>	<u>\$ 613,192</u>	<u>\$ 893,770</u>	<u>\$ 280,578</u>

City of Enid, Oklahoma
Reconciliation of Budgetary Comparison Schedule (Budgetary Basis)
to Fund Financial Statements (GAAP Basis)
Year Ended June 30, 2022

	<u>General Fund</u>	<u>Police Fund</u>	<u>Fire Fund</u>
Revenues			
Actual amounts (budgetary basis) resources from the budgetary comparison schedule	\$ 62,805,428	\$ 10,609,925	\$ 9,307,283
Adjustments			
Budgetary fund revenues are reported on the cash basis rather than the modified accrual basis	(5,925,980)	521,488	1,600,826
Operating transfers in are reported as other financing sources and uses for GAAP purposes	<u>(11,625,000)</u>	<u>(9,092,015)</u>	<u>(8,043,220)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances – governmental funds	<u>\$ 45,254,448</u>	<u>\$ 2,039,398</u>	<u>\$ 2,864,889</u>
Expenditures			
Actual amounts (budgetary basis) charges to appropriations from the budgetary comparison schedule	\$ 56,141,812	\$ 10,741,165	\$ 10,193,819
Adjustments			
Budgetary fund expenditures are reported on the cash basis rather than the modified accrual basis	(275,694)	483,284	1,645,640
Operating transfers out are reported as other financing sources and uses for GAAP purposes	<u>(39,228,448)</u>	<u>(300,000)</u>	<u>(100,000)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances – governmental funds	<u>\$ 16,637,670</u>	<u>\$ 10,924,449</u>	<u>\$ 11,739,459</u>

City of Enid, Oklahoma
Note to Budgetary Comparison Schedule
Year Ended June 30, 2022

Note 1: Budgetary Accounting

Annual budgets are adopted on a modified cash basis for all governmental and enterprise funds. Annual expenditures within a fund may not exceed 90% of the budget until actual revenues equal to the estimated amount have been received. No expenditure can exceed the actual amount on hand. The appropriated budget is prepared by fund and department. The City Manager may make transfers or appropriations within a department or between departments. The legal level of budgetary control (*i.e.*, the level at which expenditures may not legally exceed appropriations) is the department level. Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (*i.e.*, purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year-end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

Other Supplementary Information

City of Enid, Oklahoma
Combining Balance Sheet – Nonmajor Governmental Funds
June 30, 2022

	Special Revenue							
	Enid Economic Development Authority	Special Projects Fund	Water Assessment	Street and Alley Fund	CDBG Fund	Paving Assessment	911 Fund	Vance Development Authority
Assets								
Cash and cash equivalents	\$ 849,108	\$ 366,192	\$ 2,045	\$ 1,357,744	\$ 30,925	\$ 579	\$ -	\$ 49,026
Investments	2,376,943	19,484	5,725	3,800,790	86,571	1,620	-	137,241
Receivables								
Taxes	-	-	-	97,833	-	-	171,290	-
Due from other governments	-	-	-	-	21,432	-	-	-
Other	2,558	-	-	-	-	-	-	-
Prepaid expenses	-	2,156	-	-	-	-	66,506	-
Restricted cash and investments	47,381	-	-	-	-	-	-	-
Total assets	<u>\$ 3,275,990</u>	<u>\$ 387,832</u>	<u>\$ 7,770</u>	<u>\$ 5,256,367</u>	<u>\$ 138,928</u>	<u>\$ 2,199</u>	<u>\$ 237,796</u>	<u>\$ 186,267</u>
Liabilities								
Accounts payable and accrued liabilities	\$ 87,465	\$ 49,040	\$ 6,665	\$ 329,025	\$ 400,490	\$ 1,887	\$ 34,480	\$ 1,320
Unearned revenue	-	13,699	-	-	-	-	-	-
Total liabilities	<u>87,465</u>	<u>62,739</u>	<u>6,665</u>	<u>329,025</u>	<u>400,490</u>	<u>1,887</u>	<u>34,480</u>	<u>1,320</u>
Fund Balances								
Nonspendable	-	2,156	-	-	-	-	66,506	-
Restricted								
Public safety	-	322,937	-	-	-	-	-	-
Public works	-	-	-	-	-	312	-	184,947
Debt service	-	-	-	-	-	-	-	-
Capital improvements	47,381	-	-	-	-	-	-	-
Committed								
Public safety	-	-	-	-	-	-	136,810	-
Public works	-	-	1,105	4,927,342	-	-	-	-
Capital improvements	3,141,144	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(261,562)	-	-	-
Total fund balances	<u>3,188,525</u>	<u>325,093</u>	<u>1,105</u>	<u>4,927,342</u>	<u>(261,562)</u>	<u>312</u>	<u>203,316</u>	<u>184,947</u>
Total liabilities and fund balances	<u>\$ 3,275,990</u>	<u>\$ 387,832</u>	<u>\$ 7,770</u>	<u>\$ 5,256,367</u>	<u>\$ 138,928</u>	<u>\$ 2,199</u>	<u>\$ 237,796</u>	<u>\$ 186,267</u>

City of Enid, Oklahoma
Combining Balance Sheet – Nonmajor Governmental Funds, continued
June 30, 2022

	Capital Projects					Debt Service		Total
	Street Improvement Fund	Capital Improvement Fund	Sanitary Sewer Fund	Storm Water Fund	Capital Projects Escrow	Sinking Fund		
Assets								
Cash and cash equivalents	\$ 185,720	\$ 1,391,905	\$ 45,658	\$ 1,742,297	\$ 469,732	\$ 3,558	\$ 6,494,489	
Investments	519,894	3,896,415	127,812	4,877,282	1,314,941	9,959	17,174,677	
Receivables								
Taxes	-	-	-	-	-	9	269,132	
Due from other governments	-	-	-	-	-	-	21,432	
Other	-	-	-	-	-	-	2,558	
Prepaid expenses	-	-	-	-	-	-	68,662	
Restricted cash and investments	-	-	-	-	-	-	47,381	
Total assets	<u>\$ 705,614</u>	<u>\$ 5,288,320</u>	<u>\$ 173,470</u>	<u>\$ 6,619,579</u>	<u>\$ 1,784,673</u>	<u>\$ 13,526</u>	<u>\$ 24,078,331</u>	
Liabilities								
Accounts payable and accrued liabilities	\$ 301,430	\$ 531,066	\$ 296,731	\$ 454,168	\$ -	\$ -	\$ 2,493,767	
Unearned revenue	-	-	-	-	-	-	13,699	
Total liabilities	<u>301,430</u>	<u>531,066</u>	<u>296,731</u>	<u>454,168</u>	<u>-</u>	<u>-</u>	<u>2,507,466</u>	
Fund Balances								
Nonspendable	-	-	-	-	-	-	68,662	
Restricted								
Public safety	-	-	-	-	-	-	322,937	
Public works	-	-	-	-	-	-	185,259	
Debt service	-	-	-	-	-	13,526	13,526	
Capital improvements	-	-	-	-	-	-	47,381	
Committed								
Public safety	-	-	-	-	-	-	136,810	
Public works	-	-	-	-	-	-	4,928,447	
Capital improvements	404,184	4,757,254	-	6,165,411	1,784,673	-	16,252,666	
Unassigned	-	-	(123,261)	-	-	-	(384,823)	
Total fund balances	<u>404,184</u>	<u>4,757,254</u>	<u>(123,261)</u>	<u>6,165,411</u>	<u>1,784,673</u>	<u>13,526</u>	<u>21,570,865</u>	
Total liabilities and fund balances	<u>\$ 705,614</u>	<u>\$ 5,288,320</u>	<u>\$ 173,470</u>	<u>\$ 6,619,579</u>	<u>\$ 1,784,673</u>	<u>\$ 13,526</u>	<u>\$ 24,078,331</u>	

City of Enid, Oklahoma

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds Year Ended June 30, 2022

	Special Revenue							
	Enid Economic Development Authority	Special Projects Fund	Water Assessment	Street and Alley Fund	CDBG Fund	Paving Assessment	911 Fund	Vance Development Authority
Revenues								
Taxes	\$ 119,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	469,779	700,217	-	792,812	-
Charges for services	-	-	-	-	-	-	-	-
Other	24,000	32,712	-	-	-	-	15	-
Interest	36,937	1,041	89	48,585	-	25	1,693	3,118
Total revenues	180,396	33,753	89	518,364	700,217	25	794,520	3,118
Expenditures								
Current								
General government	-	-	-	-	-	-	-	143,700
Public safety	-	69,494	-	-	-	-	1,125,263	-
Public works	-	-	-	549,679	984,996	-	-	-
Economic development	1,390,918	-	-	-	-	-	-	-
Debt service								
Principal	515,000	-	-	-	-	-	-	-
Interest	17,928	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,003,862	-	-	-	-
Total expenditures	1,923,846	69,494	-	3,553,541	984,996	-	1,125,263	143,700
Excess (Deficiency) of Revenues over Expenditures	(1,743,450)	(35,741)	89	(3,035,177)	(284,779)	25	(330,743)	(140,582)
Other Financing Sources (Uses)								
Transfers in	1,834,130	-	-	6,078,000	-	-	453,837	171,100
Total other financing sources (uses)	1,834,130	-	-	6,078,000	-	-	453,837	171,100
Net Change in Fund Balances	90,680	(35,741)	89	3,042,823	(284,779)	25	123,094	30,518
Fund Balances, Beginning of Year	3,097,845	360,834	1,016	1,884,519	23,217	287	80,222	154,429
Fund Balances, End of Year	\$ 3,188,525	\$ 325,093	\$ 1,105	\$ 4,927,342	\$ (261,562)	\$ 312	\$ 203,316	\$ 184,947

City of Enid, Oklahoma

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds, continued Year Ended June 30, 2022

	Capital Projects					Debt Service	Total
	Street Improvement Fund	Capital Improvement Fund	Sanitary Sewer Fund	Storm Water Fund	Capital Projects Escrow	Sinking Fund	
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 119,522
Intergovernmental	-	-	-	-	-	-	1,962,808
Charges for services	-	-	-	-	70,784	-	70,784
Other	-	-	4,142	-	-	-	60,869
Interest	14,043	47,321	429	80,567	20,050	155	254,053
Total revenues	14,043	47,321	4,571	80,567	90,834	218	2,468,036
Expenditures							
Current							
General government	-	-	200,000	-	-	-	343,700
Public safety	-	-	-	-	-	-	1,194,757
Public works	-	-	-	-	-	-	1,534,675
Economic development	-	-	-	-	-	-	1,390,918
Debt service							
Principal	-	-	-	-	-	-	515,000
Interest	-	-	-	-	-	-	17,928
Capital outlay	2,124,258	5,052,102	1,080,427	3,071,536	-	-	14,332,185
Total expenditures	2,124,258	5,052,102	1,280,427	3,071,536	-	-	19,329,163
Excess (Deficiency) of Revenues over Expenditures	(2,110,215)	(5,004,781)	(1,275,856)	(2,990,969)	90,834	218	(16,861,127)
Other Financing Sources (Uses)							
Transfers in	1,635,000	6,555,000	1,274,612	2,045,685	-	-	20,047,364
Total other financing sources (uses)	1,635,000	6,555,000	1,274,612	2,045,685	-	-	20,047,364
Net Change in Fund Balances	(475,215)	1,550,219	(1,244)	(945,284)	90,834	218	3,186,237
Fund Balances, Beginning of Year	879,399	3,207,035	(122,017)	7,110,695	1,693,839	13,308	18,384,628
Fund Balances, End of Year	\$ 404,184	\$ 4,757,254	\$ (123,261)	\$ 6,165,411	\$ 1,784,673	\$ 13,526	\$ 21,570,865

City of Enid, Oklahoma
Combining Statement of Net Position –
Nonmajor Proprietary/Enterprise Funds
June 30, 2022

	Business-Type Activities – Enterprise Funds			
	Enid			Total
	Woodring Airport	Public Transportation Authority	Meadowlake Golf Course	
Assets				
Current Assets				
Cash and cash equivalents	\$ 550,334	\$ 152,254	\$ 124,406	\$ 826,994
Investments	1,540,571	322,744	300,024	2,163,339
Receivables				
Accounts, net of uncollectibles	93,881	7,602	-	101,483
Accrued interest	-	375	-	375
Due from other governments	173,940	145,335	-	319,275
Leases	42,122	-	-	42,122
Inventories	112,932	-	57,826	170,758
Prepaid expenses	1,151	-	3,056	4,207
Total current assets	<u>2,514,931</u>	<u>628,310</u>	<u>485,312</u>	<u>3,628,553</u>
Noncurrent Assets				
Lease assets, net	-	-	52,350	52,350
Capital assets, net	19,150,169	280,799	834,469	20,265,437
Total noncurrent assets	<u>19,150,169</u>	<u>280,799</u>	<u>886,819</u>	<u>20,317,787</u>
Total assets	<u>21,665,100</u>	<u>909,109</u>	<u>1,372,131</u>	<u>23,946,340</u>
Deferred Outflows of Resources				
Deferred amounts related to pensions	51,086	44,779	40,074	135,939
Total deferred outflows of resources	<u>51,086</u>	<u>44,779</u>	<u>40,074</u>	<u>135,939</u>

City of Enid, Oklahoma
Combining Statement of Net Position –
Nonmajor Proprietary/Enterprise Funds, continued
June 30, 2022

	Business-Type Activities – Enterprise Funds			Total
	Woodring Airport	Enid Public Transportation Authority	Meadowlake Golf Course	
Liabilities and Deferred Inflows of Resources				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 97,467	\$ 25,083	\$ 47,671	\$ 170,221
Unearned revenue	-	121,083	16,185	137,268
Current portion of noncurrent liabilities	-	-	35,157	35,157
Total current liabilities	<u>97,467</u>	<u>146,166</u>	<u>99,013</u>	<u>342,646</u>
Noncurrent Liabilities				
Compensated absences	24,001	14,355	37,181	75,537
Leases payable	-	-	52,094	52,094
Net pension liability	172,385	151,102	135,225	458,712
Workers' compensation claims	5,418	23,598	8,793	37,809
Total noncurrent liabilities	<u>201,804</u>	<u>189,055</u>	<u>233,293</u>	<u>624,152</u>
Total liabilities	<u>299,271</u>	<u>335,221</u>	<u>332,306</u>	<u>966,798</u>
Deferred Inflows of Resources				
Deferred amounts related to pensions	38,919	34,114	30,530	103,563
Deferred amounts related to leases	35,727	-	-	35,727
Total deferred outflows of resources	<u>74,646</u>	<u>34,114</u>	<u>30,530</u>	<u>139,290</u>
Net Position				
Net investment in capital assets	19,150,169	280,799	886,819	20,317,787
Unrestricted	2,192,100	303,754	162,550	2,658,404
Total net position	<u>\$ 21,342,269</u>	<u>\$ 584,553</u>	<u>\$ 1,049,369</u>	<u>\$ 22,976,191</u>

City of Enid, Oklahoma
Combining Statement of Revenues, Expenses, and Changes in Net Position –
Nonmajor Proprietary/Enterprise Funds
Year Ended June 30, 2022

	Business-Type Activities – Enterprise Funds			Total
	Woodring Airport	Enid Public Transportation Authority	Meadowlake Golf Course	
Operating Revenues				
Charges for services – other	\$ -	\$ 94,525	\$ 702,132	\$ 796,657
Airport	2,747,532	-	-	2,747,532
Total operating revenues	<u>2,747,532</u>	<u>94,525</u>	<u>702,132</u>	<u>3,544,189</u>
Operating Expenses				
Airport	2,441,096	-	-	2,441,096
Transit	-	596,529	-	596,529
Other	-	-	785,095	785,095
Depreciation and amortization	970,618	118,887	93,837	1,183,342
Total operating expenses	<u>3,411,714</u>	<u>715,416</u>	<u>878,932</u>	<u>5,006,062</u>
Net Operating Loss	<u>(664,182)</u>	<u>(620,891)</u>	<u>(176,800)</u>	<u>(1,461,873)</u>
Nonoperating Revenues (Expenses)				
Interest income	18,387	4,695	4,474	27,556
Government grants	-	399,366	-	399,366
Gain on disposition of assets	-	12,577	-	12,577
Total nonoperating revenues (expenses)	<u>18,387</u>	<u>416,638</u>	<u>4,474</u>	<u>439,499</u>
Net Loss Before Capital Grants and Transfers	<u>(645,795)</u>	<u>(204,253)</u>	<u>(172,326)</u>	<u>(1,022,374)</u>
Capital grants	437,379	-	-	437,379
Transfers in	-	385,000	249,453	634,453
Change in Net Position	<u>(208,416)</u>	<u>180,747</u>	<u>77,127</u>	<u>49,458</u>
Net Position, Beginning of Year	<u>21,550,685</u>	<u>403,806</u>	<u>972,242</u>	<u>22,926,733</u>
Net Position, End of Year	<u>\$ 21,342,269</u>	<u>\$ 584,553</u>	<u>\$ 1,049,369</u>	<u>\$ 22,976,191</u>

City of Enid, Oklahoma
Combining Statement of Cash Flows – Nonmajor Proprietary/Enterprise Funds
Year Ended June 30, 2022

	Business-Type Activities – Enterprise Funds			Total
	Woodring Airport	Enid Public Transportation Authority	Meadowlake Golf Course	
Cash Flows from Operating Activities				
Receipts from customers	\$ 2,711,292	\$ 86,978	\$ 708,813	\$ 3,507,083
Payments to suppliers	(2,002,235)	(124,170)	(398,504)	(2,524,909)
Payments to employees	(461,220)	(504,238)	(411,172)	(1,376,630)
Net cash provided by (used in) operating activities	<u>247,837</u>	<u>(541,430)</u>	<u>(100,863)</u>	<u>(394,456)</u>
Cash Flows from Noncapital Financing Activities				
Operating transfers in	<u>-</u>	<u>385,000</u>	<u>249,453</u>	<u>634,453</u>
Net cash provided by noncapital financing activities	<u>-</u>	<u>385,000</u>	<u>249,453</u>	<u>634,453</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from the sale of capital assets	-	12,577	-	12,577
Principal paid on long-term debt	-	-	(6,220)	(6,220)
Interest expense and fiscal charges	-	-	(1,652)	(1,652)
Capital grants	263,439	348,129	-	611,568
Acquisition/construction of capital assets	(527,632)	-	(70,360)	(597,992)
Net cash provided by (used in) capital and related financing activities	<u>(264,193)</u>	<u>360,706</u>	<u>(78,232)</u>	<u>18,281</u>
Cash Flows from Investing Activities				
Purchases of investments	(550,000)	(200,000)	(200,000)	(950,000)
Proceeds from sale of investments	122,206	38,367	138,381	298,954
Interest income	18,387	4,421	4,474	27,282
Net cash used in investing activities	<u>(409,407)</u>	<u>(157,212)</u>	<u>(57,145)</u>	<u>(623,764)</u>
Increase (Decrease) in Cash and Cash Equivalents	<u>(425,763)</u>	<u>47,064</u>	<u>13,213</u>	<u>(365,486)</u>
Cash and Cash Equivalents, Beginning of Year	<u>976,097</u>	<u>105,190</u>	<u>111,193</u>	<u>1,192,480</u>
Cash and Cash Equivalents, End of Year	<u>\$ 550,334</u>	<u>\$ 152,254</u>	<u>\$ 124,406</u>	<u>\$ 826,994</u>

City of Enid, Oklahoma
Combining Statement of Cash Flows – Nonmajor Proprietary/Enterprise Funds,
continued
Year Ended June 30, 2022

	Business-Type Activities – Enterprise Funds			
	Woodring Airport	Enid Public Transportation Authority	Meadowlake Golf Course	Total
Reconciliation of Net Operating Loss to Net Cash Provided by (Used in) Operating Activities				
Net operating loss	\$ (664,182)	\$ (620,891)	\$ (176,800)	\$ (1,461,873)
Adjustments to reconcile net operating loss to net cash provided by (used in) operating activities				
Depreciation and amortization	970,618	118,887	93,837	1,183,342
(Increase) decrease in assets and deferred outflows				
Receivables	(78,362)	(7,547)	3,500	(82,409)
Inventories	(57,125)	-	(2,036)	(59,161)
Prepaid expenses	3,578	-	(3,056)	522
Pension-related deferred outflows	(27,366)	(27,094)	(23,297)	(77,757)
Increase (decrease) in liabilities and deferred inflows				
Accounts payable and accrued liabilities	61,459	4,226	2,206	67,891
Unearned revenue	-	-	3,181	3,181
Net pension liability	72,395	76,552	64,501	213,448
Other liabilities	13,673	(29,092)	(7,493)	(22,912)
Lease-related deferred inflows	(38,919)	-	-	(38,919)
Pension-related deferred inflows	(7,932)	(56,471)	(55,406)	(119,809)
Net cash provided by (used in) operating activities	<u>\$ 247,837</u>	<u>\$ (541,430)</u>	<u>\$ (100,863)</u>	<u>\$ (394,456)</u>
Supplementary Information on Noncash Capital and Financial Activities				
Lease obligations incurred for lease assets	\$ -	\$ -	\$ 87,251	\$ 87,251

City of Enid, Oklahoma
Combining Statement of Fiduciary Net Position – Fiduciary Funds
June 30, 2022

	Pension Trust Funds			Custodial Funds		
	Retirement Defined Benefit	Retirement 401(k)	Total	CLEET Fund	Court Bonds	Total
Assets						
Cash and cash equivalents	\$ 570,504	\$ 814,121	\$ 1,384,625	\$ 1,680	\$ 4,900	\$ 6,580
Receivables						
Accrued interest	2,013	-	2,013	-	-	-
Investments		-	-	4,702	-	4,702
Mutual funds – equities	19,221,479	13,003,100	32,224,579	-	-	-
Mutual funds – corporate bonds	7,656,090	1,910,780	9,566,870	-	-	-
Participant loans	-	442,556	442,556	-	-	-
	<u>27,450,086</u>	<u>16,170,557</u>	<u>43,620,643</u>	<u>6,382</u>	<u>4,900</u>	<u>11,282</u>
Total assets						
Net Position – Restricted						
Employee pension benefits	27,450,086	16,170,557	43,620,643	-	-	-
Organizations and individuals	-	-	-	6,382	4,900	11,282
	<u>\$ 27,450,086</u>	<u>\$ 16,170,557</u>	<u>\$ 43,620,643</u>	<u>\$ 6,382</u>	<u>\$ 4,900</u>	<u>\$ 11,282</u>
Total net position – restricted						

City of Enid, Oklahoma
Combining Statement of Changes in Fiduciary Net Position – Fiduciary Funds
Year Ended June 30, 2022

	Pension Trust Funds			Custodial Funds		
	Retirement Defined Benefit	Retirement 401(k)	Total	CLEET Fund	Court Bonds	Total
Additions						
Contributions						
Employer	\$ 838,286	\$ 490,383	\$ 1,328,669	\$ -	\$ -	\$ -
Plan members	-	675,360	675,360	-	-	-
Total contributions	<u>838,286</u>	<u>1,165,743</u>	<u>2,004,029</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investment earnings						
Net decrease in the fair value of investments	(4,517,437)	(2,661,279)	(7,178,716)	-	-	-
Interest and dividends	723,801	-	723,801	-	-	-
Total investment earnings	<u>(3,793,636)</u>	<u>(2,661,279)</u>	<u>(6,454,915)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Collections for others	-	-	-	96,464	75,831	172,295
Total additions	<u>(2,955,350)</u>	<u>(1,495,536)</u>	<u>(4,450,886)</u>	<u>96,464</u>	<u>75,831</u>	<u>172,295</u>
Deductions						
Benefits and withdrawals	1,733,793	1,740,116	3,473,909	-	-	-
Administrative expenses	204,941	43,157	248,098	-	-	-
Distributions to others	-	-	-	106,276	94,070	200,346
Total deductions	<u>1,938,734</u>	<u>1,783,273</u>	<u>3,722,007</u>	<u>106,276</u>	<u>94,070</u>	<u>200,346</u>
Change in Net Position	<u>(4,894,084)</u>	<u>(3,278,809)</u>	<u>(8,172,893)</u>	<u>(9,812)</u>	<u>(18,239)</u>	<u>(28,051)</u>
Net Position, Beginning of Year	<u>32,344,170</u>	<u>19,449,366</u>	<u>51,793,536</u>	<u>16,194</u>	<u>23,139</u>	<u>39,333</u>
Net Position, End of Year	<u>\$ 27,450,086</u>	<u>\$ 16,170,557</u>	<u>\$ 43,620,643</u>	<u>\$ 6,382</u>	<u>\$ 4,900</u>	<u>\$ 11,282</u>

City of Enid, Oklahoma
Schedule of Debt Service Coverage Requirements
Year Ended June 30, 2022

	OWRB Notes
Gross Revenue Available for Debt Service	
Charges for services	
Water	\$ 22,332,016
Wastewater	9,793,384
Stormwater	2,108,135
Solid waste	5,150,293
Landfill	961,757
Other	1,320,655
Sales tax collections pledged and transferred	19,784,920
Total gross revenue	61,451,160
Operating expenses, excluding depreciation and amortization	
Utility services	581,760
Water production	2,767,860
Wastewater management services	4,419,915
Solid waste	2,918,812
Landfill	364,289
Other	478,930
Total operating expenses	11,531,566
Net Revenues Available for Debt Service	\$ 49,919,594
Maximum Annual Debt Service Requirements	\$ 20,211,593
Computed Coverage	247%
Coverage Requirement	125%

Notes to Schedule

- The above gross revenue and operating expenses only include the activities of EMA related to water, wastewater, refuse services, and landfill operations, excluding depreciation and amortization.
- The coverage requirements on the OWRB notes are calculated using maximum annual debt service on these notes and any subordinate debt.

City of Enid, Oklahoma
Schedule of Expenditures of State Awards
Year Ended June 30, 2022

State Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Total Federal Expenditures
Oklahoma Department of Transportation Public Transit Revolving Fund	STPTRF-9025(487)	\$ 45,513
Oklahoma Office of Homeland Security Address & NG-911 Data Conversion	2019 E911 #F2182104	15,736
Oklahoma Department of Commerce Oklahoma Strategic Military Planning Commission		<u>130,000</u>
Total expenditures of state awards		<u>\$ 191,249</u>

City of Enid, Oklahoma
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Grant or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development					
<i>CDBG – Entitlement Cluster</i>					
Community Development Block Grants/Entitlement Grants	14.218	N/A	FFY-2015	\$ -	\$ 22,260
Community Development Block Grants/Entitlement Grants		N/A	FFY-2017	-	47
Community Development Block Grants/Entitlement Grants		N/A	FFY-2018	-	7,448
Community Development Block Grants/Entitlement Grants		N/A	FFY-2019	-	38,338
Community Development Block Grants/Entitlement Grants		N/A	FFY-2020	-	148,596
Community Development Block Grants/Entitlement Grants		N/A	FFY-2021	-	183,190
COVID-19 – Community Development Block Grants/Entitlement Grants		N/A	CDBG-V	-	300,338
<i>Total CDBG – Entitlement Cluster</i>				-	700,217
Total U.S. Department of Housing and Urban Development				-	700,217
U.S. Department of Justice					
<i>Pass-Through Oklahoma State Bureau of Investigation</i>					
Internet Crimes Against Children	16.543	None	None	-	6,910
Total U.S. Department of Justice				-	6,910
U.S. Department of Transportation					
<i>Direct Program</i>					
Airport Improvement Program	20.106	N/A	AIP 3-40-0028-028-2018	-	\$ 1,600
Airport Improvement Program		N/A	AIP 3-40-0028-030-2021	-	127,235
COVID-19 – CARES Act Airport Grant		N/A	AIP 3-40-0028-031-2021	-	23,000
COVID-19 – CARES Act Airport Grant		N/A	AIP 3-40-0028-032-2022	-	59,000
<i>Total ALN 20.106</i>				-	210,835
<i>Highway Safety Cluster</i>					
<i>Pass-Through Oklahoma Highway Safety Office</i>					
State & Community Highway Safety	20.600	PT-22-03-15-13	None	-	56,158
State & Community Highway Safety		PT-21-03-13-17	None	-	29,875
<i>Total Highway Safety Cluster</i>				-	86,033
<i>Passed through from the Oklahoma Department of Transportation</i>					
Formula Grants for Other than Urbanized Areas	20.509	FTA5311-TP-20(384)	None	-	278
Formula Grants for Other than Urbanized Areas		FTA5311-TP-22(436)	None	-	276,043
<i>Total ALN 20.509</i>				-	276,321
<i>Pass-Through Oklahoma Office of Management and Enterprise Services</i>					
E-911 Grant	20.615	2019 E911 #F2182104	None	-	47,206
Total U.S. Department of Transportation				-	620,395
National Foundation of the Arts & Humanities					
<i>Pass-Through Oklahoma Department of Libraries</i>					
Grants to States	45.310	FY22	State Aid Grant	-	20,182
Grants to States	45.310	ContEd 400-21 A	Continuing Education Grant	-	798
Grants to States	45.310	F-22-010	Health Literacy	-	3,081
Grants to States	45.310	F-22-227	Padcaster	-	2,400
Grants to States	45.310	None	Performers Showcase	-	56
COVID-19 – Grants to States	45.310	ARPA	ARPA Grant for Libraries	-	13,210
<i>Total ALN 45.310</i>				-	39,727
Total National Foundation of the Arts & Humanities				-	39,727

City of Enid, Oklahoma
Schedule of Expenditures of Federal Awards, continued
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Grant or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Environmental Protection Agency					
<i>Drinking Water State Revolving Funds Cluster</i>					
<i>Pass-Through Oklahoma Water Resources Board</i>					
Drinking Water State Revolving Fund	66.468	ORF-18-0020-CW	None	\$ -	\$ 1,478,603
Drinking Water State Revolving Fund	66.468	ORF-21-0007-CW	None	-	1,714,275
Drinking Water State Revolving Fund	66.468	ORF-22-0017-CW	None	-	87,473
<i>Total Drinking Water State Revolving Funds Cluster</i>				-	3,280,351
Total Environmental Protection Agency				-	3,280,351
U.S. Department of Homeland Security					
<i>Passed through from the Oklahoma Department of Emergency Management</i>					
Homeland Security Grant Program	97.073	Minirae Calibration Kit/IJ#6	None	-	8,524
Total U.S. Department of Homeland Security				-	8,524
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ -	\$ 4,656,124

City of Enid, Oklahoma
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Enid, Oklahoma (the City) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2: Basis of Accounting

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Expenditures of federal awards are recognized in the accounting period when the liability is incurred. Such expenditures are recognized, as applicable, following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3: Indirect Cost Rate

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



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**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**

Independent Auditor's Report

Honorable Mayor and City Council
City of Enid, Oklahoma
Enid, Oklahoma

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Enid, 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 March 31, 2023.

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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Honorable Mayor and City Council
City of Enid, Oklahoma

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

FORVIS, LLP

Tulsa, Oklahoma
March 31, 2023



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Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance

Independent Auditor's Report

City Council
City of Enid, Oklahoma
Enid, Oklahoma

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the City's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2022. The City's major federal program is identified in the "Summary of Auditor's Results" section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

City Council
City of Enid, Oklahoma

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses,

City Council
City of Enid, Oklahoma

as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

FORVIS, LLP

Tulsa, Oklahoma
March 31, 2023

City of Enid, Oklahoma
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements

- 1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:

Unmodified Modified Adverse Disclaimed

- 2. The independent auditor’s report on internal control over financial reporting disclosed:

Significant deficiencies identified? Yes None reported
Material weaknesses identified? Yes No

- 3. Noncompliance material to the financial statements noted?

Yes No

Federal Awards

- 4. Internal control over the major federal award programs disclosed:

Significant deficiencies identified? Yes None reported
Material weaknesses identified? Yes No

- 5. Type of auditor’s report on compliance for the major federal award program:

Unmodified Modified Adverse Disclaimed

- 6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?

Yes No

- 7. Identification major program:

Cluster/Program	Federal Assistance Listing Number
Drinking Water State Revolving Funds Cluster	66.468

- 8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

- 9. Auditee qualified as a low-risk auditee? Yes No

City of Enid, Oklahoma
Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2022

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.

City of Enid, Oklahoma
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

Reference Number	Finding	Status
2021-001	<p>Finding – The trial balances prepared by the City in support of the 2021 financial statements contained two material misstatements.</p> <p>Criteria or Specific Requirement – Effective internal controls should be established and maintained to prevent or detect and correct material misstatements in the annual financial statements on a timely basis.</p> <p>Condition – The design of the City’s internal control system failed to detect or prevent and correct two material misstatements as follows:</p> <ol style="list-style-type: none"> (1) A budgetary transfer between EMA and the Water Capital Improvements Fund, a major governmental fund, of approximately \$270 million; and (2) An understatement of accounts payable and related expense accounts across multiple funds and both governmental and business-type activities totaling approximately \$3.7 million. <p>These misstatements were identified during the fiscal year 2021 audit of the City. The City corrected the errors prior to issuing the 2021 financial statements.</p> <p>Effect – The internal trial balances prepared by the City did not conform to U.S. GAAP, and required audit adjustments that were material to the following opinion units:</p> <ul style="list-style-type: none"> • Governmental-type activities • Business-type activities • General Fund • Water Capital Improvements Fund • Enid Municipal Authority <p>Cause – The errors were caused by a misunderstanding of the difference between budgetary accounting and modified accrual basis of accounting, and the establishment of accounting policies that were not in accordance with U.S. GAAP.</p>	Resolved

City of Enid, Oklahoma
Summary Schedule of Prior Audit Findings, continued
Year Ended June 30, 2022

Reference Number	Finding	Status
2021-001, continued	<p>Recommendation – We recommend the City evaluate its policies and procedures and identify those that are not GAAP. If certain policies and accounting entries are required for legal budgetary purposes, they should be clearly identified as such so that those transactions are not included in the GAAP financial statements.</p> <p>Views of Responsible Officials and Planned Corrective Actions – The City will review the trial balance with the accounting firm hired to prepare the financial statements to make sure that all necessary adjusting entries have been booked and non-GAAP accounts or activity is identified for the proper GAAP financial statements presentation.</p>	



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Carol Lahman, City Attorney

Department: Legal

Subject: Approve a resolution authorizing the City of Enid's participation in the Allergan Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.

Background:

The City of Enid has participated with other towns and counties in litigation over pharmaceutical opioids with the State of Oklahoma. The current settlements are with pharmaceutical supply chain participants.

The reference to the back-stop agreement involves attorney fees. The law firms representing the municipalities have agreed to waive their contingency fee agreements, reduce the fee to a 15% contingency fee and agree to apply to the fee funds in each settlement for awards for their fees.

Similar to the first round of settlements involving manufacturers of the opioids, the payments will be made over multiple years. The amount of the settlement is dependent upon the number of subdivisions that participate in the global settlement and a number of factors.

The estimated range for the Allergan settlement is \$87,569.00 to \$218,900.00.

Attachments:

[Allergan Opioid Settlement Resolution](#)

**A RESOLUTION OF THE MAYOR AND BOARD OF COMMISSIONERS
OF THE CITY OF ENID TO APPROVE PARTICIPATION IN THE
ALLERGAN SETTLEMENT**

RESOLUTION

WHEREAS, pharmaceutical opioids have harmed the City of Enid, Oklahoma and its residents. This harm was created and exacerbated by the misconduct and illegal activities of pharmaceutical supply chain participants, including Allergan Finance L.L.C. and Allergan Limited (f/ka Allergan plc, which in turn, was f/k/a Actavis pls (collectively “Allergan”).

WHEREAS, the City of Enid, Oklahoma, filed suit to address and seek recovery for the harms cause to it and its residents.

WHEREAS, Allergan has agreed to settle the claims of the State of Oklahoma and certain Oklahoma subdivisions in the Distributors Oklahoma Settlement Agreement.

NOW THEREFORE BE IT RESOLVED BY THE CITY OF ENID by and through its Mayor and Board of Commissioners, that

1. this resolution, was duly moved and seconded, and adopted;
2. the City of Enid, Oklahoma hereby elects to, and approves its participation in, the Allergan Settlement Agreement, authorizes its Mayor to execute the Subdivision Participation and Release Form contained in the Allergan Settlement Agreement as Exhibit K including executing such Participation form electronically or in paper form), and agrees to the terms set forth in the Participation Form, including dismissal with prejudice of the City of Enid’s claims against Allergan;
3. the City of Enid, Oklahoma further elects to, and approves, the Allergan State-Subdivision Agreement, and further ratifies the actions of its legal counsel in executing documents necessary for the City of Enid, Oklahoma to participate in the Allergan State-Subdivision Agreement and the Allergan Settlement Agreement;
4. the City of Enid, Oklahoma further approves The Allergan State Back-stop Agreement and the Allergan Settlement agreement; and,
5. the City of Enid, Oklahoma, further authorizes its Mayor and legal counsel to take all actions required by the Allergan Settlement Agreement, and the other

agreements related to the Allergan Settlement Agreement referenced herein, for the benefit of the benefit of City of Enid, Oklahoma, including executing any documents required to finalize the participation of City of Enid, Oklahoma in the Allergan Settlement Agreement.

The City of Enid, Oklahoma, through its Mayor and Board of Commissioners, approved this Resolution and it was executed on April 4, 2023.

CITY OF ENID

George C. Pankonin, Mayor

ATTEST:

Summer Anderson, City Clerk

Approved as to Form and Legality:

Carol Lahman, City Attorney



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Carol Lahman, City Attorney

Department: Legal

Subject: Approve a resolution authorizing the City of Enid's participation in the CVS Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.

Background:

The City of Enid has participated with other towns and counties in litigation over pharmaceutical opioids with the State of Oklahoma. The current settlements are with pharmaceutical supply chain participants.

The reference to the back-stop agreement involves attorney fees. The law firms representing the municipalities have agreed to waive their contingency fee agreements, reduce the fee to a 15% contingency fee and agree to apply to the fee funds in each settlement for awards for their fees.

Similar to the first round of settlements involving manufacturers of the opioids, the payments will be made over multiple years. The amount of the settlement is dependent upon the number of subdivisions that participate in the global settlement and a number of factors.

The estimated range for the CVS settlement is \$192,891.00 to \$482,228.00.

Attachments:

[CVS Opioid Settlement Resolution](#)

**A RESOLUTION OF THE MAYOR AND BOARD OF COMMISSIONERS
OF THE CITY OF ENID TO APPROVE PARTICIPATION IN THE CVS
SETTLEMENT AGREEMENT**

RESOLUTION

WHEREAS, pharmaceutical opioids have harmed the City of Enid, Oklahoma and its residents. This harm was created and exacerbated by the misconduct and illegal activities of pharmaceutical supply chain participants, including CVS Health Corporation and CVS Pharmacy, Inc. (collectively “CVS”).

WHEREAS, the City of Enid, Oklahoma, has filed suit to address and seek recovery for the harms cause to it and its residents.

WHEREAS, CVS has agreed to settle the claims of the State of Oklahoma and certain Oklahoma subdivisions in the CVS Settlement Agreement dated December 9, 2022.

NOW THEREFORE BE IT RESOLVED BY, that the City of Enid by and through its Mayor and Board of Commissioners, that

1. this resolution, was duly moved and seconded, and adopted;
2. the City of Enid, Oklahoma hereby elects to participate, and hereby approves its participation in, the CVS Settlement Agreement, authorizes the Mayor of the City of Enid, to execute the Subdivision Participation and Release Form contained in the CVS Settlement Agreement as Exhibit K (including executing such Participating Form electronically or in paper form), and agrees to the terms set forth in the Participation Form, including dismissal with prejudice of the City of Enid’s claims against CVS.
3. the City of Enid, Oklahoma further approves the Retailer State-Subdivision Agreement, and further ratifies the actions of its legal counsel in executing documents necessary for the City of Enid to participate in the Retailer State-Subdivision Agreement and the CVS Settlement Agreement.
4. the City of Enid, Oklahoma hereby approves the CVS State Back-Stop Agreement, and further ratifies the actions of its legal counsel in executing documents necessary for the City of Enid to participate in the CVS State Back-Stop Agreement and the CVS Settlement Agreement;

5. the City of Enid, Oklahoma, further authorizes its Mayor and legal counsel to take all actions required by the CVS Settlement Agreement, and the other agreements related to the CVS Settlement Agreement referenced herein, for the benefit of the City of Enid, Oklahoma, including executing any documents required to finalize the participation of the City of Enid, Oklahoma in the CVS Settlement Agreement.

The City of Enid, Oklahoma, through its Mayor and Board of Commissioners, approved this Resolution and it was executed on April 4, 2023.

CITY OF ENID

George C. Pankonin, Mayor

ATTEST:

Summer Anderson, City Clerk

Approved as to Form and Legality:

Carol Lahman, City Attorney



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Carol Lahman, City Attorney

Department: Legal

Subject: Approve a resolution authorizing the City of Enid's participation in the Teva Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.

Background:

The City of Enid has participated with other towns and counties in litigation over pharmaceutical opioids with the State of Oklahoma. The current settlements are with pharmaceutical supply chain participants.

The reference to the back-stop agreement involves attorney fees. The law firms representing the municipalities have agreed to waive their contingency fee agreements, reduce the fee to a 15% contingency fee and agree to apply to the fee funds in each settlement for awards for their fees.

Similar to the first round of settlements involving manufacturers of the opioids, the payments will be made over multiple years. The amount of the settlement is dependent upon the number of subdivisions that participate in the global settlement and a number of factors.

The estimated range for the Teva settlement is \$41,899.00 to \$104,748.00.

Attachments:

[Teva Opioid Settlement Resolution](#)

**A RESOLUTION OF THE MAYOR AND BOARD OF COMMISSIONERS
OF THE CITY OF ENID TO APPROVE PARTICIPATION IN THE TEVA
SETTLEMENT AGREEMENT**

RESOLUTION

WHEREAS, pharmaceutical opioids have harmed the City of Enid, Oklahoma and its residents. This harm was created and exacerbated by the misconduct and illegal activities of pharmaceutical supply chain participants, including Teva Pharmaceutical Industries, Ltd. (“Teva”).

WHEREAS, the City of Enid, Oklahoma, has filed suit to address and seek recovery for the harms cause to it and its residents.

WHEREAS, Teva has agreed to settle the claims of the State of Oklahoma and certain Oklahoma subdivisions in the Teva Settlement Agreement dated November 22, 2022.

NOW THEREFORE BE IT RESOLVED, that the City of Enid by and through its Mayor and Board of Commissioners, that

1. this resolution, was duly moved and seconded, and adopted;
2. the City of Enid, Oklahoma hereby elects to participate, and hereby approves its participation in, the Teva Settlement Agreement, authorizes the Mayor of the City of Enid, to execute the Subdivision Participation and Release Form contained in the Teva Settlement Agreement as Exhibit K (including executing such Participating Form electronically or in paper form), and agrees to the terms set forth in the Participation Form, including dismissal with prejudice of the City of Enid’s claims against Teva.
3. the City of Enid, Oklahoma further approves the Retailer State-Subdivision Agreement, and further ratifies the actions of its legal counsel in executing documents necessary for the City of Enid to participate in the Teva State-Stop Agreement and the Teva Settlement Agreement.
4. the City of Enid, Oklahoma hereby approves the Teva State Back-Stop Agreement, and further ratifies the actions of its legal counsel in executing the

documents necessary for the City of Enid to participate in the Teva State Agreement and the Teva Settlement Agreement;

5. the City of Enid, Oklahoma, further authorizes its Mayor and legal counsel to take all actions required by the Teva Settlement Agreement, and the other agreements related to the Teva Settlement Agreement, for the benefit of the City of Enid, Oklahoma, including executing any documents required to finalize the participation of the City of Enid, Oklahoma in the Teva Settlement Agreement.

The City of Enid, Oklahoma, through its Mayor and Board of Commissioners, approved this Resolution and it was executed on April 4, 2023.

CITY OF ENID

George C. Pankonin, Mayor

ATTEST:

Summer Anderson, City Clerk

Approved as to Form and Legality:

Carol Lahman, City Attorney



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Carol Lahman, City Attorney

Department: Legal

Subject: Approve a resolution authorizing the City of Enid's participation in the Walgreens Co. Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.

Background:

The City of Enid has participated with other towns and counties in litigation over pharmaceutical opioids with the State of Oklahoma. The current settlements are with pharmaceutical supply chain participants.

The reference to the back-stop agreement involves attorney fees. The law firms representing the municipalities have agreed to waive their contingency fee agreements, reduce the fee to a 15% contingency fee and agree to apply to the fee funds in each settlement for awards for their fees.

Similar to the first round of settlements involving manufacturers of the opioids, the payments will be made over multiple years. The amount of the settlement is dependent upon the number of subdivisions that participate in the global settlement and a number of factors.

The estimated range for the Walgreens settlement is \$211,317.00 to \$528,294.00.

Attachments:

[Walgreens Opioid Settlement Resolution](#)

**A RESOLUTION OF THE MAYOR AND BOARD OF COMMISSIONERS
OF THE CITY OF ENID TO APPROVE PARTICIPATION IN THE
WALGREENS SETTLEMENT AGREEMENT**

RESOLUTION

WHEREAS, pharmaceutical opioids have harmed the City of Enid, Oklahoma and its residents. This harm was created and exacerbated by the misconduct and illegal activities of pharmaceutical supply chain participants, including Walgreens Co. (“Walgreens”).

WHEREAS, the City of Enid, Oklahoma, has filed suit to address and seek recovery for the harms cause to it and its residents.

WHEREAS, Walgreens has agreed to settle the claims of the State of Oklahoma and certain Oklahoma subdivisions in the Walgreens Settlement Agreement dated December 9, 2022.

NOW THEREFORE BE IT RESOLVED, that the City of Enid by and through its Mayor and Board of Commissioners, that

1. this resolution, was duly moved and seconded, and adopted;
2. the City of Enid, Oklahoma hereby elects to participate, and hereby approves its participation in, the Walgreens Settlement Agreement, authorizes the Mayor of the City of Enid, to execute the Subdivision Participation and Release Form contained in the Walgreens Settlement Agreement as Exhibit K (including executing such Participating Form electronically or in paper form), and agrees to the terms set forth in the Participation Form, including dismissal with prejudice of the City of Enid’s claims against Walgreens.
3. the City of Enid, Oklahoma further approves the Retailer State-Subdivision Agreement, and further ratifies the actions of its legal counsel in executing documents necessary for the City of Enid to participate in the Retailer State-Subdivision Agreement and the Walmart Settlement Agreement.
4. the City of Enid, Oklahoma hereby approves the Walgreens and Walmart State Back-Stop Agreement, and further ratifies the actions of its legal counsel in executing documents necessary for the City of Enid to participate in the Walgreens

and Walmart State Back-Stop Agreement and the Walgreens Settlement Agreement;

5. the City of Enid, Oklahoma, further authorizes its Mayor and legal counsel to take all actions required by the Walgreens Settlement Agreement, and the other agreements related to the Walgreens Settlement Agreement referenced herein, for the benefit of the benefit of the City of Enid, Oklahoma, including executing any documents required to finalize the participation of the City of Enid, Oklahoma in the Walgreens Settlement Agreement.

The City of Enid, Oklahoma, through its Mayor and Board of Commissioners, approved this Resolution and it was executed on April 4, 2023.

CITY OF ENID

George C. Pankonin, Mayor

ATTEST:

Summer Anderson, City Clerk

Approved as to Form and Legality:

Carol Lahman, City Attorney



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Carol Lahman, City Attorney

Department: Legal

Subject: Approve a resolution authorizing the City of Enid's participation in the Walmart Opioid Settlement Agreement dated December 9, 2022, and authorize the Mayor to execute all agreement documents.

Background:

The City of Enid has participated with other towns and counties in litigation over pharmaceutical opioids with the State of Oklahoma. The current settlements are with pharmaceutical supply chain participants.

The reference to the back-stop agreement involves attorney fees. The law firms representing the municipalities have agreed to waive their contingency fee agreements, reduce the fee to a 15% contingency fee and agree to apply to the fee funds in each settlement for awards for their fees.

Similar to the first round of settlements involving manufacturers of the opioids, the payments will be made over multiple years. The amount of the settlement is dependent upon the number of subdivisions that participate in the global settlement and a number of factors.

The estimated range for the Walmart settlement is \$109,231.00 to \$273,078.00.

Attachments:

[Walmart Opioid Settlement Resolution](#)

**A RESOLUTION OF THE MAYOR AND BOARD OF COMMISSIONERS
OF THE CITY OF ENID TO APPROVE PARTICIPATION IN THE
WALMART SETTLEMENT AGREEMENT**

RESOLUTION

WHEREAS, pharmaceutical opioids have harmed the City of Enid, Oklahoma and its residents. This harm was created and exacerbated by the misconduct and illegal activities of pharmaceutical supply chain participants, including Walmart, Inc. (“Walmart”).

WHEREAS, the City of Enid, Oklahoma, filed suit to address and seek recovery for the harms caused to it and its residents.

WHEREAS, Walmart has agreed to settle the claims of the State of Oklahoma and certain Oklahoma subdivisions in the Walmart Settlement Agreement dated November 14, 2022.

NOW THEREFORE BE IT RESOLVED, that the City of Enid by and through its Mayor and Board of Commissioners, that

1. this resolution, was duly moved and seconded, and adopted;
2. the City of Enid, Oklahoma hereby elects to participate, and hereby approves its participation in, the Walmart Settlement Agreement, authorizes the Mayor of the City of Enid, to execute the Subdivision Participation and Release Form contained in the Walmart Settlement Agreement as Exhibit K (including executing such Participating Form electronically or in paper form), and agrees to the terms set forth in the Participation Form, including dismissal with prejudice of the City of Enid’s claims against Walmart.
3. the City of Enid, Oklahoma further approves the Retailer State-Subdivision Agreement, and further ratifies the actions of its legal counsel in executing documents necessary for the City of Enid to participate in the Retailer State-Subdivision Agreement and the Walmart Settlement Agreement.
4. the City of Enid, Oklahoma hereby approves the Walgreens and Walmart State Back-Stop Agreement, and further ratifies the actions of its legal counsel in

executing documents necessary for the City of Enid to participate in the Walgreens and Walmart State Back-Stop Agreement and the Walmart Settlement Agreement;

5. the City of Enid, Oklahoma, further authorizes its Mayor and legal counsel to take all actions required by the Walmart Settlement Agreement, and the other agreements related to the Walmart Settlement Agreement referenced herein, for the benefit of the City of Enid, Oklahoma, including executing any documents required to finalize the participation of the City of Enid, Oklahoma in the Walmart Settlement Agreement.

The City of Enid, Oklahoma, through its Mayor and Board of Commissioners, approved this Resolution and it was executed on April 4, 2023.

CITY OF ENID

George C. Pankonin, Mayor

ATTEST:

Summer Anderson, City Clerk

Approved as to Form and Legality:

Carol Lahman, City Attorney

PURCHASE ORDER CLAIMS LIST

4/4/2023

FUND 10 DEPT 000 - N.A.

01-01472	STAPLES ADVANTAGE	PO0180525	BATTERIES/STICKIES/ST	\$101.63
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$142.07
01-04661	OKLAHOMA COPIER SOLUTIONS, LLC	PO0180455	MONTHLY SERVICE 2/23	\$200.63
01-06679	SYMMETRY ENERGY SOLUTIONS, LLC	PO0180461	MONTHLY SERVICE 2/23	\$5,261.47
01-06790	EARNHEART CRESCENT, LLC	PO0180365	BRAKE CLEANER/STARTER FLUID/ST	\$111.84
01-06790	EARNHEART CRESCENT, LLC	PO0180366	GREASE/ST	\$94.80
01-06790	EARNHEART CRESCENT, LLC	PO0180367	OIL/ST	\$3,295.30
01-06790	EARNHEART CRESCENT, LLC	PO0180463	UNLEADED/ST	\$6,373.07
01-06790	EARNHEART CRESCENT, LLC	PO0180464	UNLEADED/ST	\$6,156.97
01-06790	EARNHEART CRESCENT, LLC	PO0180466	UNLEADED/ST	\$6,080.43
01-06790	EARNHEART CRESCENT, LLC	PO0180467	UNLEADED/ST	\$6,037.20
01-06790	EARNHEART CRESCENT, LLC	PO0180468	DIESEL/ST	\$6,706.77
01-06790	EARNHEART CRESCENT, LLC	PO0180469	DIESEL/ST	\$5,563.26
01-06790	EARNHEART CRESCENT, LLC	PO0180470	DIESEL/ST	\$7,062.22
01-06790	EARNHEART CRESCENT, LLC	PO0180471	DIESEL/ST	\$7,550.00
01-15125	OK GAS & ELECTRIC	PO0180426	MONTHLY SERVICE 2/23	\$71,067.48
01-15127	OK NATURAL GAS	PO0180460	MONTHLY SERVICE 2/23	\$13,246.91
01-19047	AT & T	PO0180374	MONTHLY SERVICE 3/23	\$2,260.39
01-19047	AT & T	PO0180481	MONTHLY SERVICE 3/23	\$2,135.12
01-19047	AT & T	PO0180485	MONTHLY SERVICE 3/23	\$3,651.69
01-55120	QUILL CORPORATION, INC.	PO0180521	PAPER/TISSUE/SURGE PROTECTOR/ST	\$306.98
N.A. TOTAL				\$153,406.23

FUND 10 DEPT 100 - ADMIN SERVICES

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$165.59
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$1,112.14
01-05124	ENID ROTARY CLUB, INC.	PO0180410	MEMBERSHIP DRIVE (2)	\$200.00
01-06019	FLAMING AUTO SUPPLY CO., INC.	PO0180413	STORM SIREN BATTERIES (2)	\$254.92
01-07085	GREATER ENID CHAMBER OF COMMERCE	PO0180530	ANNUAL SPONSORSHIP/VAFB	\$500.00
01-07359	CITYCONNECT	PO0180540	2023/2024 CITYCONNECT LICENSE/TRAINING	\$32,500.00
01-55120	QUILL CORPORATION, INC.	PO0180521	INK CARTRIDGES (2)	\$230.02
ADMIN SERVICES TOTAL				\$34,962.67

FUND 10 DEPT 110 - HUMAN RESOURCES

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$617.90
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	(\$17.78)
01-02196	VALIR OUTPATIENT CLINICS	PO0180342	PHYSICALS (6)	\$900.00
01-04661	OKLAHOMA COPIER SOLUTIONS, LLC	PO0180455	MONTHLY SERVICE 2/23	\$41.20
01-18022	RUSCO PLASTICS	PO0180522	RETIREMENT PLAQUES (2)	\$65.90
01-80445	A E HOWARD TILE AND CARPET, INC.	PO0180404	BREAKROOM FLOORING/GROUT	\$1,777.50
HUMAN RESOURCES TOTAL				\$3,384.72

FUND 10 DEPT 120 - LEGAL SVCS.

01-01255	INDEPENDENT MEDICAL EXAMS	PO0180432	WC/MEDICAL	\$264.29
01-03921	EXPRESS SCRIPTS, INC.	PO0180430	WC/MEDICAL	\$2,714.71
01-04077	BROWN, MICHAEL S. C/O RANDY WAGNER	PO0180437	WC/MILEAGE REIMB	\$976.48
01-04584	MCBRIDE ORTHOPEDIC HOSPITAL	PO0180436	WC/MEDICAL	\$124.27
01-04661	OKLAHOMA COPIER SOLUTIONS, LLC	PO0180455	MONTHLY SERVICE 2/23	\$47.37
01-04792	EMERGENCY SERVICES OF OKLAHOMA	PO0180429	WC/MEDICAL	\$262.72
01-06442	INTEGRIS MEDICAL GROUP-OCCUPATIONAL	PO0180434	WC/MEDICAL	\$102.79
01-06817	INFO USA MARKETING, INC	PO0180094	CITY DIRECTORY/PRINT	\$177.50
01-33380	OPFER, DAVID	PO0180341	WC/MEDICAL	\$317.36
01-33380	OPFER, DAVID	PO0180360	WC/MEDICAL	\$317.36
LEGAL SVCS. TOTAL				\$5,304.85

FUND 10 DEPT 140 - SAFETY

01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$51.01
			SAFETY TOTAL	\$51.01

FUND 10 DEPT 150 - COMMUNICATIONS

01-01338	J & P SUPPLY, INC.	PO0180420	DEODORIZER	\$25.16
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$188.72
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$32.61
01-16145	PETTY CASH	PO0180523	REIMB/TRAVEL/ENID DAY AT CAPITAL/D SILAS	\$128.18
			COMMUNICATIONS TOTAL	\$374.67

FUND 10 DEPT 200 - GENERAL GOVERNMENT

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$828.70
01-05124	ENID ROTARY CLUB, INC.	PO0180410	MEMBERSHIP DRIVE (3)	\$300.00
01-05134	ENID NEWS & EAGLE	PO0180390	PUBLICATIONS	\$128.70
01-05134	ENID NEWS & EAGLE	PO0180454	PUBLICATIONS	\$70.00
01-05426	MAKING A DIFFERENCE, INC.	PO0177171	AFTER SCHOOL PROGRAMS	\$17,165.47
01-07319	OKLAHOMA CUSTOM MEMORIALS	PO0180495	BRONZE PLAQUE CLEANING	\$600.00
01-39700	GARFIELD CO. LEGAL NEWS	PO0180456	PUBLICATIONS	\$78.10
01-41900	GARFIELD CO ELECTION BOARD	PO0180356	PRE-ELECTION EXPENSES	\$1,849.70
			GENERAL GOVERNMENT TOTAL	\$21,020.67

FUND 10 DEPT 210 - ACCOUNTING

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$19.24
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$710.00
01-07353	PUCKETT, STEVEN	PO0180359	REIMB/AIRFARE/DC TRIP	\$335.96
01-55120	QUILL CORPORATION, INC.	PO0180521	PAGE DIVIDERS/CARD HOLDERS/TISSUE/PENS	\$35.25
			ACCOUNTING TOTAL	\$1,100.45

FUND 10 DEPT 250 - INFORMATION TECHNOLOGY

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$792.68
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$1,304.74
01-49880	DELL MARKETING, LP	PO0179889	ANNUAL SERVER CONTRACT (2)	\$3,084.11
			INFORMATION TECHNOLOGY TOTAL	\$5,181.53

FUND 10 DEPT 350 - CODE ADMIN

01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$353.17
01-06883	GRASS CUTTERS OF ENID LTD CO	PO0180417	CLEAN UP/2906 LIBERTY LANE	\$19.99
01-08022	HUGHES LUMBER CO., LLC	PO0180526	STAKES	\$114.22
01-16145	PETTY CASH	PO0180523	REIMB/FILING FEES	\$96.00
			CODE ADMIN TOTAL	\$583.38

FUND 10 DEPT 400 - ENGINEERING

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$973.58
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$134.46
01-06817	INFO USA MARKETING, INC	PO0180093	CITY DIRECTORY/ONLINE	\$325.00
			ENGINEERING TOTAL	\$1,433.04

FUND 10 DEPT 700 - PUBLIC WORKS MGMT

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$2,706.29
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$2,764.40
01-04847	STARR LUMBER CO., INC.	PO0180459	LUMBER/NUTS/WASHERS/EXP FOAM	\$442.13
01-05005	ENID CONCRETE CO., INC.	PO0180388	CONCRETE	\$917.00
01-07122	HOLT TRUCK CENTERS	PO0180418	V112 MIRROR ASSEMBLY	\$464.85
01-35300	UNIFIRST, INC.	PO0180511	UNIFORM RENTALS (11)	\$123.68
			PUBLIC WORKS MGMT TOTAL	\$7,418.35

FUND 10 DEPT 710 - FLEET MGMT

01-00103	WARREN CAT, INC.	PO0180477	MACHINE MONITORING	\$156.00
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$949.56
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$1,145.68
01-06784	DEEP SOUTH EQUIPMENT COMPANY	PO0180385	V631 BACKREST	\$440.11
01-06790	EARNHEART CRESCENT, LLC	PO0180387	BRAKE CLEANER	\$130.32
01-13017	MUNN SUPPLY, INC.	PO0180490	WELDING SUPPLIES	\$1,061.45
01-13218	MYERS TIRE SUPPLY, INC.	PO0180491	SOCKET SET	\$516.60
01-35250	JOHNDROW'S PEST CONTROL	PO0180424	1ST QTR PEST CONTROL	\$300.00
01-35300	UNIFIRST, INC.	PO0165060	5 YR SHOP MAT/MOP/TOWEL SERVICE	\$111.15
01-35300	UNIFIRST, INC.	PO0180511	UNIFORM RENTALS (14)	\$158.73
01-80153	KINNUNEN, INC.	PO0180480	SAW BLADE	\$51.60
			FLEET MGMT TOTAL	\$5,021.20

FUND 10 DEPT 730 - PARKS & RECREATION

01-01017	ALBRIGHT STEEL & WIRE COMPANY	PO0180406	SIGN METAL	\$83.82
01-01338	J & P SUPPLY, INC.	PO0180420	DEODORIZER	\$150.86
01-01517	LAVICKY SAND COMPANY, INC.	PO0180484	SAND/TOPSOIL	\$191.48
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$3,758.69
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$3,659.88
01-02382	WINFIELD SOLUTIONS, LLC	PO0180478	HERBICIDE DEFOAMER	\$644.29
01-03594	BUDGET PLUMBING & CONSTRUCTION	PO0180380	WATER SERVICE INSTALL	\$3,750.00
01-04442	SLATER MECHANICAL	PO0177776	HVAC/MEADOWLAKE CONCESSION	\$6,745.00
01-04661	OKLAHOMA COPIER SOLUTIONS, LLC	PO0180455	MONTHLY SERVICE 2/23	\$44.54
01-05620	KRETCHMAR DISTRIBUTING, INC.	PO0180483	V551/V552/V553 MOWER REPAIR	\$1,665.25
01-06029	YORK ELECTRONIC SYSTEMS, INC.	PO0180504	GATE REPAIR	\$1,395.00
01-07230	ENID LANDSCAPING & LIGHTING	PO0180409	GARDEN MAINT/DILLINGHAM	\$292.50
01-15083	OK CONTRACTORS SUPPLY	PO0180494	WATER METER BOX/CROSSLIN	\$320.00
01-19004	SHERWIN-WILLIAMS CO., INC.	PO0180458	PAINT PUMP REPAIR KIT/PAINT GUN CABLE	\$617.98
01-35300	UNIFIRST, INC.	PO0180511	UNIFORM RENTALS (34)	\$201.05
01-51190	JACK'S OUTDOOR POWER EQUIPMENT	PO0180421	CHAINSAW REPAIR	\$69.00
01-51190	JACK'S OUTDOOR POWER EQUIPMENT	PO0180421	V509 MOWER REPAIR	\$2,136.00
01-73780	JANTZ OVERHEAD DOOR, INC.	PO0180422	OVERHEAD DOOR REPAIR	\$1,250.00
01-80153	KINNUNEN, INC.	PO0180480	CABLE TIES	\$53.81
01-80153	KINNUNEN, INC.	PO0180480	V531 FILTERS (10)	\$330.24
01-80473	ACE HARDWARE-SOUTHERN HARDLINES	PO0180362	RAKES (2)/PAINT/BRUSHES (6)/CLEANER	\$263.56
01-80473	ACE HARDWARE-SOUTHERN HARDLINES	PO0180400	MINERAL SPIRITS/BUNGEE CORDS (10)	\$127.82
			PARKS & RECREATION TOTAL	\$27,750.77

FUND 10 DEPT 740 - STREET

01-00146	CINTAS CORPORATION LOC. 624	PO0180407	FIRST AID SUPPLIES	\$12.57
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$2,706.17
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$647.99
01-02243	BB MACHINE & SUPPLY, INC.	PO0180377	V162 PLUGS/CAPS	\$17.88
01-02243	BB MACHINE & SUPPLY, INC.	PO0180377	V181 HYD HOSE	\$145.88
01-02515	ENID EYE OPTICAL, INC.	PO0180389	SAFETY GLASSES (2)	\$193.00
01-03253	YELLOWHOUSE MACHINERY COMPANY	PO0180527	V195 DASH COVER	\$216.29
01-03253	YELLOWHOUSE MACHINERY COMPANY	PO0180479	V162 STEP/SIGNAL LAMP/FITTINGS	\$1,322.68

01-03253	YELLOWHOUSE MACHINERY COMPANY	PO0180479	V181 EXHAUST CLAMP	\$45.82
01-03253	YELLOWHOUSE MACHINERY COMPANY	PO0180479	V195 SPRING/WASHER/LOCKING BAR	\$142.03
01-04207	FOUR J'S TIRE SERVICE, LLC	PO0180415	V162 TIRES (2)	\$1,600.00
01-04847	STARR LUMBER CO., INC.	PO0180544	GATE LATCH	\$8.45
01-05066	BRUCKNER TRUCK SALES, INC.	PO0179056	V121 BRAKE REPAIR	\$3,235.99
01-05066	BRUCKNER TRUCK SALES, INC.	PO0179521	V139 DUMP TRUCK REPAIR	\$15,230.62
01-06735	ASPHALT ZIPPER INC.	PO0180373	V145 WATER PUMP	\$429.26
01-07333	HERITAGE PROFESSIONAL PRODUCTS	PO0179894	HERBICIDE	\$15,035.80
01-08022	HUGHES LUMBER CO., LLC	PO0180419	SCREWS	\$8.79
01-15132	O'REILLY AUTO PARTS, INC.	PO0180496	V576 ROCKER SWITCH	\$16.99
01-15132	O'REILLY AUTO PARTS, INC.	PO0180496	V577 ROCKER SWITCH/CABLE	\$97.86
01-15132	O'REILLY AUTO PARTS, INC.	PO0180496	V578 BALL HITCH	\$19.99
01-33210	P & K EQUIPMENT, INC.	PO0180497	V573 DRAWBAR/HOUSINGS	\$496.53
01-35300	UNIFIRST, INC.	PO0167017	5 YR SHOP MAT/MOP/TOWEL SERVICE	\$28.71
01-35300	UNIFIRST, INC.	PO0180511	UNIFORM RENTALS (39)	\$342.93
01-43030	BERGKAMP INC	PO0180378	V101 HINGE MOUNT/ELECTRIC PLUGS/FITTINGS	\$517.44
01-56300	TRUCK PRO, INC.	PO0180465	V101 FUEL FILTERS	\$58.38
01-56300	TRUCK PRO, INC.	PO0180465	V134 MUD FLAPS	\$53.02
01-76250	LOGAN COUNTY ASPHALT COMPANY	PO0180488	PROLINE PATCH	\$1,734.66
01-80153	KINNUNEN, INC.	PO0180480	DRILL COMBO KIT	\$329.98
STREET TOTAL				\$44,695.71

FUND 10 DEPT 750 - TECHNICAL SERVICES

01-00878	BROWN'S SHOE FIT COMPANY	PO0180457	BOOTS/F SWEET	\$198.00
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$1,013.94
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$1,184.23
01-04157	CONSOLIDATED ELECTRICAL DISTRIBUTOR	PO0180383	TIMER	\$250.00
01-06836	KEMPCO INSPECTION SERVICES, INC	PO0180425	LIFT CERTIFICATIONS (2)	\$996.60
01-15132	O'REILLY AUTO PARTS, INC.	PO0180496	V657 STARTER	\$183.27
01-16008	PINKLEY SALES CO.	PO0180500	EVENT COUNTERS (2)	\$168.00
01-16145	PETTY CASH	PO0180523	REIMB/CONTINUING EDUCATION TRAINING (2)	\$200.00
01-16145	PETTY CASH	PO0180523	REIMB/CDL LICENSE RENEW/D SMITH	\$117.52
01-35300	UNIFIRST, INC.	PO0165059	5 YR SHOP MAT/MOP/TOWEL SERVICE	\$45.92
01-35300	UNIFIRST, INC.	PO0180511	UNIFORM RENTALS (16)	\$123.11
01-35300	UNIFIRST, INC.	PO0180511	HOODIES (2)	\$74.86
01-59360	FASTENAL COMPANY	PO0180411	TRAFFIC CABINET DOOR REPAIR	\$25.80
01-80153	KINNUNEN, INC.	PO0180480	BOTTLED WATER (PALLET)/SIGN FITTINGS	\$589.05
TECHNICAL SERVICES TOTAL				\$5,170.30

FUND 10 DEPT 900 - LIBRARY

01-01338	J & P SUPPLY, INC.	PO0180420	CLEANER/LINERS/HAND SOAP/TOWELS	\$1,499.80
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$1,335.56
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$3,460.41
01-03454	OCLC ONLINE COMPUTER LIBRARY CENTER	PO0180493	ONLINE SUBSCRIPTION 3/23	\$1,440.69
01-05632	MIDWEST TAPE, LLC	PO0180349	ONLINE DIGITAL SUBSCRIPTION 12/22-1/23	\$4,180.35
01-06817	INFO USA MARKETING, INC	PO0180094	CITY DIRECTORY/PRINT	\$355.00
01-16145	PETTY CASH	PO0180523	REIMB/PUBLIC LIBRARY ACADEMY/E KRUEGER	\$116.18
01-16145	PETTY CASH	PO0180523	REIMB/TRAVEL/OLA CONF/M CONRADY	\$151.96
01-16145	PETTY CASH	PO0180523	REIMB/CLEANER/COFFEE/BROOM	\$94.78
01-57310	PURCHASE POWER	PO0180519	POSTAGE METER RENEW	\$3,000.00
LIBRARY TOTAL				\$15,634.73

FUND 10 DEPT 955 - GF CAPITAL REPLACE

01-01746	GREEN ACRES SOD	PO0179890	M-2222C SOD	\$5,580.00
01-02313	TEC-AN, INC.	PO0179763	ASBESTOS ABATEMENT/1618 W RANDOLPH	\$19,895.00
01-04847	STARR LUMBER CO., INC.	PO0180544	M-2222C CONCRETE MIX	\$172.70
01-04847	STARR LUMBER CO., INC.	PO0180544	M-2222C LUMBER	\$84.07
GF CAPITAL REPLACE TOTAL				\$25,731.77

FUND 12 DEPT 125 - SPECIAL PROJECT

01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$172.12
			SPECIAL PROJECT TOTAL	\$172.12

FUND 14 DEPT 145 - HEALTH FUND

01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$5.18
01-25008	YMCA	PO0180503	WELLNESS DOLLARS	\$100.00
			HEALTH FUND TOTAL	\$105.18

FUND 20 DEPT 205 - AIRPORT

01-01338	J & P SUPPLY, INC.	PO0180420	DEODORIZER/BATTERIES	\$59.44
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$76.36
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$187.25
01-02734	CONTECH, LLC	PO0177711	A-2201C RUNWAY RECONSTRUCTION	\$186,435.27
01-03732	ASAP ENERGY INC.	PO0180369	OIL/ST	\$1,236.11
01-03732	ASAP ENERGY INC.	PO0180370	OIL/ST	\$1,288.75
01-04207	FOUR J'S TIRE SERVICE, LLC	PO0180415	V802 TIRES (6)	\$2,505.12
01-07079	PARKHILL SMITH & COOPER, INC	PO0175111	A-2203C PROFESSIONAL SERVICE	\$5,200.00
01-07079	PARKHILL SMITH & COOPER, INC	PO0175112	A-2205A PROFESSIONAL SERVICE	\$5,200.00
01-07079	PARKHILL SMITH & COOPER, INC	PO0175113	A-2204A PROFESSIONAL SERVICE	\$5,200.00
01-07079	PARKHILL SMITH & COOPER, INC	PO0177547	A-2201A OWNER/ENGINEER AGREEMENT	\$15,250.00
01-35300	UNIFIRST, INC.	PO0165057	5 YR SHOP MAT/MOP/TOWEL SVC	\$53.07
01-56300	TRUCK PRO, INC.	PO0180465	V814 FILTER	\$23.47
			AIRPORT TOTAL	\$222,714.84

FUND 22 DEPT 000 - GOLF STOCK

01-05240	ACUSHNET COMPANY	PO0180363	PRO SHOP/ST	\$1,278.77
01-05241	CALLAWAY GOLF SALES CO	PO0180382	PRO SHOP/ST	\$2,247.71
01-05439	TEXOMA GOLF, LLC	PO0180547	PRO SHOP/ST	\$151.19
01-05530	PING, INC.	PO0180499	PRO SHOP/ST	\$284.88
			GOLF STOCK TOTAL	\$3,962.55

FUND 22 DEPT 225 - GOLF

01-01338	J & P SUPPLY, INC.	PO0180420	DEODORIZER/BATTERIES	\$328.87
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$162.00
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$556.12
01-02539	BWI COMPANIES, INC.	PO0180381	FERTILIZER	\$4,757.12
01-05241	CALLAWAY GOLF SALES CO	PO0180382	DEMO DRIVERS (2)	\$708.24
01-06790	EARNHEART CRESCENT, LLC	PO0180387	PROPANE	\$1,092.21
01-80179	JESCO PRODUCTS, INC.	PO0180423	HOLE CUTTER/SHELL	\$809.10
			GOLF TOTAL	\$8,413.66

FUND 30 DEPT 305 - STREET & ALLEY

01-03089	CUMMINS CONSTRUCTION EQUIP. CO	PO0177546	ASPHALT	\$58,785.95
01-04021	DENSE MECHANICAL CONTRACTORS, INC.	PO0180408	R-2201C FIRE HYDRANT/ELM/INDEPENDENCE	\$2,500.00
01-60230	RICK LORENZ CONSTRUCTION	PO0175816	R-2202C PAVEMENT RECONSTRUCTION	\$81,905.95
			STREET & ALLEY TOTAL	\$143,191.90

FUND 31 DEPT 230 - UTILITY BILLING

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$403.02
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$216.89
01-03921	EXPRESS SCRIPTS, INC.	PO0180430	WC/MEDICAL	\$9.33
01-07214	TPSI	PO0180543	BILL PRINTING SERVICE 3/23	\$2,715.66
01-07214	TPSI	PO0180462	BILL PRINTING SERVICE 3/23	\$3,650.64
UTILITY BILLING TOTAL				\$6,995.54

FUND 31 DEPT 315 - E.M.A.

01-02465	PICTOMETRY	PO0180489	AERIAL ACQUISITION/IMAGERY	\$34,895.72
01-02891	BANK OF OKLAHOMA, N.A.	PO0180520	2019 OWRB FAP-19-0002L TRUSTEE FEE	\$750.00
01-04618	ARENS, EDWARD C/O HALLEY, TALBOT	PO0180358	WC/SETTLEMENT	\$95,226.50
01-07341	AMETROS FINANCIAL CORPORATION	PO0180357	WC/MEDICARE SET ASIDE	\$9,547.00
E.M.A. TOTAL				\$140,419.22

FUND 31 DEPT 760 - SOLID WASTE SERVICES

01-00103	WARREN CAT, INC.	PO0180477	V250 AC COMPRESSOR/MOUNT	\$1,121.41
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$4,973.62
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$1,137.03
01-02243	BB MACHINE & SUPPLY, INC.	PO0180377	V226 HYDRAULIC HOSE	\$196.35
01-02243	BB MACHINE & SUPPLY, INC.	PO0180377	V252 BLOCK BEARING	\$311.52
01-03110	VERMEER GREAT PLAINS	PO0180476	V252 SWITCHES	\$481.71
01-03253	YELLOWHOUSE MACHINERY COMPANY	PO0180479	V158 PLUG	\$68.36
01-03253	YELLOWHOUSE MACHINERY COMPANY	PO0180479	V252 FILTERS	\$217.83
01-03253	YELLOWHOUSE MACHINERY COMPANY	PO0180517	V262 WIPER BLADE	\$91.04
01-03253	YELLOWHOUSE MACHINERY COMPANY	PO0180517	V281 FILTERS/SEAL	\$199.08
01-04207	FOUR J'S TIRE SERVICE, LLC	PO0180415	V249 TIRES (2)	\$1,321.00
01-04560	DOCUGUARD	PO0176284	RECYCLING CONTRACT FY22-23	\$5,247.12
01-04594	CERTEX USA, INC.	PO0180384	V249 BUTTON	\$83.00
01-05255	HIDDEN, EARL R	PO0180441	WC/MILEAGE REIMB	\$127.07
01-05270	ZALOUDEK, FW & SONS	PO0180505	V253 FILTER	\$57.38
01-06019	FLAMING AUTO SUPPLY CO., INC.	PO0180413	V268 CAR COVER	\$31.06
01-06019	FLAMING AUTO SUPPLY CO., INC.	PO0180413	V283 CABLE TIES/WIRE RETAINER	\$37.12
01-06019	FLAMING AUTO SUPPLY CO., INC.	PO0180413	V309 FITTINGS	\$6.69
01-06019	FLAMING AUTO SUPPLY CO., INC.	PO0180529	V218 FITTINGS	\$137.40
01-06790	EARNHEART CRESCENT, LLC	PO0180367	DEF FLUID/ALL VEHICLES	\$294.00
01-06790	EARNHEART CRESCENT, LLC	PO0180368	DEF FLUID/ALL VEHICLES	\$306.25
01-06790	EARNHEART CRESCENT, LLC	PO0180368	OIL/ST	\$930.00
01-06790	EARNHEART CRESCENT, LLC	PO0180387	DEF FLUID/ALL VEHICLES	\$637.00
01-06790	EARNHEART CRESCENT, LLC	PO0180387	BRAKE CLEANER	\$65.16
01-06790	EARNHEART CRESCENT, LLC	PO0180473	DIESEL/ST	\$6,534.00
01-06834	NORTHWEST FIRE & SAFETY, LLC	PO0180492	ANNUAL FIRE EXT INSPECTIONS (31)	\$322.77
01-07113	SUN COAST RESOURCES, INC.	PO0180474	DIESEL/ST	\$6,624.34
01-07122	HOLT TRUCK CENTERS	PO0180418	V234 GOVERNOR	\$81.76
01-07122	HOLT TRUCK CENTERS	PO0180418	V238 FILTERS (3)	\$59.97
01-07122	HOLT TRUCK CENTERS	PO0180418	V246 SOLENOID	\$332.50
01-07122	HOLT TRUCK CENTERS	PO0180528	V232 AIR DRYER CARTRIDGE	\$136.05
01-07218	PARADIGM SOFTWARE	PO0180498	CASH DRAWER	\$489.04
01-07301	BALE CO REPAIR, LLC	PO0180376	V9764 BAILER REPAIRS	\$1,245.00
01-07312	FRANKLIN TOWING, LLC	PO0180416	V246 TOWING	\$225.00
01-07358	VALUE MONITORING, LLC	PO0180442	WC/MEDICAL	\$1,273.24
01-15132	O'REILLY AUTO PARTS, INC.	PO0180514	V268 CLAMPS/UNION	\$12.35
01-16145	PETTY CASH	PO0180523	REIMB/CDL LICENSE/B KRAUSSE	\$117.59
01-21001	UNITED ENGINES, INC.	PO0180472	V214 SUMP DOOR SEALS	\$163.89
01-33210	P & K EQUIPMENT, INC.	PO0180497	V309 NOZZLE	\$10.03
01-35250	JOHNDROW'S PEST CONTROL	PO0180424	1ST QTR PEST CONTROL	\$75.00
01-35300	UNIFIRST, INC.	PO0180511	UNIFORM RENTALS (40)	\$339.38
01-56300	TRUCK PRO, INC.	PO0180465	V234 FILTER	\$101.73
01-56300	TRUCK PRO, INC.	PO0180465	V238 AIR LEAK REPAIR	\$43.45

01-56300	TRUCK PRO, INC.	PO0180465	V283 PAINT/TUBE/SPLICE	\$37.72
01-56300	TRUCK PRO, INC.	PO0180515	V261 HOSE/CLAMP	\$126.12
01-80246	ATWOODS	PO0180375	BOOTS/B KRAUSSE	\$154.99
			SOLID WASTE SERVICES TOTAL	\$36,584.12

FUND 31 DEPT 785 - PUBLIC UTILITIES MGMT

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$337.42
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$617.40
01-02034	OK DEPT OF LABOR	PO0180361	ASBESTOS INSPECTION LICENSE RENEW	\$50.00
			PUBLIC UTILITIES MGMT TOTAL	\$1,004.82

FUND 31 DEPT 790 - WATER PRODUCTION

01-01178	ACCURATE, INC.	PO0176538	WATER TESTING	\$2,640.00
01-01338	J & P SUPPLY, INC.	PO0180420	DEODORIZER	\$53.30
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$907.45
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$964.70
01-06655	INTEGRIS JIM THORPE REHABILITATION	PO0180433	WC/MEDICAL	\$850.32
01-07293	OSH PAIN MANAGEMENT ASSOCIATES, LLC	PO0180439	WC/MEDICAL	\$1,822.27
01-15083	OK CONTRACTORS SUPPLY	PO0180518	SLEEVES/GASKETS/BOLTS/FLANGES	\$2,852.00
01-35300	UNIFIRST, INC.	PO0180511	UNIFORM RENTALS (10)	\$73.08
01-35300	UNIFIRST, INC.	PO0180516	UNIFORM RENTALS (10)	\$72.74
01-38030	DAL SECURITY, INC.	PO0180508	MONTHLY MONITORING 4/23	\$50.00
01-80258	BRENNTAG SOUTHWEST, INC.	PO0176564	CHLORINE	\$9,876.00
			WATER PRODUCTION TOTAL	\$20,161.86

FUND 31 DEPT 795 - UTILITY MAINTENANCE

01-00573	INSIGHT PUBLIC SECTOR, INC	PO0180101	IPADS (13)	\$7,204.48
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$1,576.31
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$42.26
01-02017	A W BRUEGGEMANN CO., INC.	PO0180507	BOLT/WASHER	\$5.00
01-04033	DOLESE BROTHERS CO., INC.	PO0180386	CRUSHER RUN	\$1,258.97
01-04033	DOLESE BROTHERS CO., INC.	PO0180509	CRUSHER RUN	\$1,642.05
01-05066	BRUCKNER TRUCK SALES, INC.	PO0180379	V120 HYD CYLINDER	\$2,388.75
01-13017	MUNN SUPPLY, INC.	PO0180490	CYLINDER RENTAL	\$9.80
01-15083	OK CONTRACTORS SUPPLY	PO0180518	COUPLINGS/FLANGE/FITTINGS	\$3,145.00
01-15083	OK CONTRACTORS SUPPLY	PO0179039	PIPE/SLEEVES/FLANGES/GASKETS	\$5,400.00
01-15083	OK CONTRACTORS SUPPLY	PO0177942	BRASS FITTINGS	\$2,117.00
01-35300	UNIFIRST, INC.	PO0180511	UNIFORM RENTALS (23)	\$183.12
01-35300	UNIFIRST, INC.	PO0180516	UNIFORM RENTALS (12)	\$102.35
01-80153	KINNUNEN, INC.	PO0180480	IMPACT WRENCH/HOIST	\$449.38
01-80153	KINNUNEN, INC.	PO0180546	SAFETY FENCE	\$71.99
			UTILITY MAINTENANCE TOTAL	\$25,596.46

FUND 31 DEPT 799 - WASTEWATER PLANT MGMT

01-00046	AUTOMATION DIRECT, INC.	PO0180506	ANALOG INPUT MODULE	\$1,800.00
01-01338	J & P SUPPLY, INC.	PO0180420	CLEANER/LINERS/TISSUE	\$833.46
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$1,242.17
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$228.07
01-05605	IDEXX DISTRIBUTION, INC.	PO0180510	COLLERT TEST	\$39.66
01-18116	RAMSEY'S WHAT EVER STORE	PO0180502	ROPE/CLASPS	\$124.90
			WASTEWATER PLANT MGMT TOTAL	\$4,268.26

FUND 31 DEPT 956 - EMA CAPITAL REPLACE

01-05384	CORE & MAIN LP	PO0177500	WATER METERS	\$105,560.00
01-05384	CORE & MAIN LP	PO0171567	INFRA/WATER METER COMPONENTS	\$28,754.54
01-05384	CORE & MAIN LP	PO0179440	AMI WATER METERS	\$3,527.46
EMA CAPITAL REPLACE TOTAL				\$137,842.00

FUND 32 DEPT 325 - E.E.D.A.

01-07056	LOVE'S TRAVEL STOPS & COUNTRY STORE	PO0180453	4TH QTR 2022 INCENTIVE PAYMENT	\$14,397.29
E.E.D.A. TOTAL				\$14,397.29

FUND 40 DEPT 405 - CAPITAL IMPROVEMENT FUND

01-01832	BURNS & MCDONNELL ENGINEERING CO	PO0174545	M-2216A MASTER PLAN CONSULTING	\$14,820.00
01-03333	NORTH CENTRAL CONST.	PO0173698	R-1913C STREET IMPROVEMENT	\$7,578.70
01-03333	NORTH CENTRAL CONST.	PO0176237	R-1913C STREET IMPROVEMENT	\$119,055.82
01-07339	RIPPS REAL ESTATE LLC	PO0179976	R-1805R EASEMENT	\$6,940.00
01-07354	SMITH, OLETTA	PO0180364	R-2001R EASEMENT	\$2,520.00
CAPITAL IMPROVEMENT FUND TOTAL				\$150,914.52

FUND 42 DEPT 425 - SANITARY SEWER FUND

01-05596	DUKE'S ROOT CONTROL, INC.	PO0179238	S-2306C ROOT CONTROL PROGRAM	\$45,234.64
01-15083	OK CONTRACTORS SUPPLY	PO0180518	S-2302C FLANGES/GASKETS	\$273.00
SANITARY SEWER FUND TOTAL				\$45,507.64

FUND 43 DEPT 435 - STORMWATER FUND

01-39700	GARFIELD CO. LEGAL NEWS	PO0180456	F-2202C PUBLICATIONS	\$310.85
STORMWATER FUND TOTAL				\$310.85

FUND 44 DEPT 445 - WATER CAP. IMPROVEMENT FUND

01-03760	GARVER, LLC	PO0166666	W-2112A KAW LAKE PHASE 4	\$496,892.97
01-06500	GARNEY CONSTRUCTION	PO0167367	W-2112C KAW LAKE PHASE 4	\$6,460,107.92
01-06878	FINANCE & ACCT OFFICER, USACE	PO0180475	W-2112C KAW LAKE WATER STORAGE/REPAIR	\$28,349.03
01-07350	KAY COUNTY CLERK	PO0180346	W-2112R CONDEMNATION COMMISSION FEES	\$3,000.00
01-07351	KAY COUNTY COURT CLERK	PO0180347	W-2112R KLWS EASEMENT	\$6,000.00
01-07352	KAY COUNTY COURT CLERK	PO0180348	W-2112R KLWS EASEMENT	\$6,000.00
WATER CAP. IMPROVEMENT FUND TOTAL				\$7,000,349.92

FUND 50 DEPT 505 - 911

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$135.45
01-42400	AT & T	PO0180449	MONTHLY SERVICE 3/23	\$790.00
01-66190	AT&T	PO0180451	MONTHLY SERVICE 3/23	\$3,389.91
911 TOTAL				\$4,315.36

FUND 51 DEPT 515 - POLICE

01-01338	J & P SUPPLY, INC.	PO0180545	TOWELS/TISSUE/CLEANER	\$1,196.63
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$2,859.45
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$1,093.70
01-02082	AT&T MOBILITY	PO0180482	MONTHLY SERVICE 2/23	\$1,073.10
01-02082	AT&T MOBILITY	PO0180501	MONTHLY SERVICE 2/23	\$5,084.28
01-03921	EXPRESS SCRIPTS, INC.	PO0180430	WC/MEDICAL	\$66.73

01-04157	CONSOLIDATED ELECTRICAL DISTRIBUTOR	PO0180447	BALLASTS	\$205.80
01-04164	OK DEPT. OF PUBLIC SAFETY	PO0180443	OLETS FEE 2/23	\$870.00
01-04584	MCBRIDE ORTHOPEDIC HOSPITAL	PO0180486	WC/MEDICAL	\$8,914.40
01-05048	BOB HOWARD PARTS DISTRIBUTION	PO0178580	V2035 TRANSMISSION	\$3,103.85
01-06442	INTEGRIS MEDICAL GROUP-OCCUPATIONAL	PO0180448	VACCINE	\$50.00
01-06655	INTEGRIS JIM THORPE REHABILITATION	PO0180433	WC/MEDICAL	\$307.47
01-06812	WILD PINE WASHES, LLC	PO0180452	CAR WASHES 2/23	\$145.00
01-07122	HOLT TRUCK CENTERS	PO0180528	V2190 DOOR CYLINDER KIT	\$88.97
01-07252	WITMER PUBLIC SAFETY GROUP, INC.	PO0177450	TRAINING AMMUNITION	\$5,270.91
01-16004	PDQ PRINTING	PO0180446	VIOLATION ENVELOPES/TIME CARDS	\$746.00
01-19165	STEVENS FORD, INC.	PO0171834	2022 FORD EXPLORER	\$46,476.88
01-30420	OLSON ANIMAL HOSPITAL, INC.	PO0180427	VACCINES/EXAMS/MEDS	\$1,336.00
01-65460	ACTSHON PEST CONTROL	PO0180444	PEST CONTROL 3/23	\$120.00
POLICE TOTAL				\$79,009.17

FUND 60 DEPT 605 - E.E.C.C.H.

01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$47.48
01-06679	SYMMETRY ENERGY SOLUTIONS, LLC	PO0180461	MONTHLY SERVICE 2/23	\$1,668.98
01-15127	OK NATURAL GAS	PO0180460	MONTHLY SERVICE 2/23	\$686.90
01-80045	CHISHOLM TRAIL EXPO CENTER	PO0180450	HOTEL TAX 2/23	\$25,240.57
E.E.C.C.H. TOTAL				\$27,643.93

FUND 65 DEPT 655 - FIRE

01-00612	PHYSICIANS GROUP, LLC	PO0180440	WC/MEDICAL	\$299.46
01-01338	J & P SUPPLY, INC.	PO0180538	CLEANER/TISSUE/LINERS	\$631.63
01-01476	NORTHERN SAFETY CO., INC.	PO0180535	SCBA REGULATORS	\$179.65
01-01517	LAVICKY SAND COMPANY, INC.	PO0180533	DIRT	\$119.47
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$6,658.02
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$5,448.34
01-01800	COMMUNITY HOSPITAL, LLC	PO0180428	WC/MEDICAL	\$420.26
01-02363	CONRAD FIRE EQUIP., INC.	PO0180532	V1042 PUMP PANEL DECALS	\$22.31
01-03921	EXPRESS SCRIPTS, INC.	PO0180430	WC/MEDICAL	\$116.78
01-04023	NEUROSCIENCE SPECIALISTS	PO0180438	WC/MEDICAL	\$177.30
01-04041	HPI PHYSICIANS, LLC	PO0180431	WC/MEDICAL	\$46.74
01-04221	SOUTHERN UNIFORM & EQUIPMENT	PO0180537	BADGES/NAMETAGS	\$142.30
01-06442	INTEGRIS MEDICAL GROUP-OCCUPATIONAL	PO0180434	WC/MEDICAL	\$500.80
01-06655	INTEGRIS JIM THORPE REHABILITATION	PO0180433	WC/MEDICAL	\$1,308.06
01-06817	INFO USA MARKETING, INC	PO0180094	CITY DIRECTORY/PRINT	\$177.50
01-07122	HOLT TRUCK CENTERS	PO0180418	V1026 FILTER	\$18.55
01-07122	HOLT TRUCK CENTERS	PO0180541	V1025/V1042 FILTERS	\$199.51
01-07122	HOLT TRUCK CENTERS	PO0180541	V1029 GOVERNOR	\$22.23
01-07257	FOWLER, JUSTIN D (WC)	PO0180435	WC/MILEAGE REIMB	\$116.46
01-07263	BANNER FIRE EQUIPMENT, INC.	PO0180542	V1025 LIGHTS	\$330.00
01-07263	BANNER FIRE EQUIPMENT, INC.	PO0180542	VALVE REPAIR KITS (8)	\$503.08
01-07348	TANGO TANGO, INC.	PO0180212	APP BASED RADIO SERVICE	\$6,375.00
01-15040	OK STATE FIREFIGHTERS ASSOC.	PO0180487	ANNUAL OSFA MEMBERSHIPS (80)	\$5,600.00
01-37890	OK STATE UNIVERSITY	PO0180536	EXCELSIOR BALES (8)	\$424.00
01-55160	BOUND TREE MEDICAL, LLC	PO0180539	SYRINGES/TRANSFER DEVICE (6)	\$116.26
FIRE TOTAL				\$29,953.71

FUND 82 DEPT 825 - CLEET

01-02587	OK BUREAU OF NARCOTICS	PO0180343	MONTHLY FEES 2/23	\$5.00
01-03274	CLEET	PO0180345	MONTHLY FEES 2/23	\$2,229.96
01-55470	OK STATE BUREAU INVESTIGATION	PO0180344	MONTHLY FEES 2/23 AFIS	\$2,196.96
01-55470	OK STATE BUREAU INVESTIGATION	PO0180344	MONTHLY FEES 2/23 FORENSIC	\$2,104.25
CLEET TOTAL				\$6,536.17

FUND 99 DEPT 995 - EPTA

01-00573	INSIGHT PUBLIC SECTOR, INC	PO0180102	LENOVO TABLETS (16)	\$3,654.56
01-01338	J & P SUPPLY, INC.	PO0180420	DEODORIZER/LINERS/TOWELS	\$336.19
01-01783	JP MORGAN CHASE	PO0180350	CHASE PAYMENT	\$430.98
01-01783	JP MORGAN CHASE	PO0180414	CHASE PAYMENT	\$336.72
01-04661	OKLAHOMA COPIER SOLUTIONS, LLC	PO0180455	MONTHLY SERVICE 2/23	\$99.90
01-19047	AT & T	PO0180412	MONTHLY SERVICE 3/23	\$1,293.43
			EPTA TOTAL	\$6,151.78

FUND 70 DEPT 705 - CDBG

70-06984	HOPE OUTREACH, INC	PO0173655	B-21 (464) FACILITY IMPROVEMENT	\$4,055.84
70-06984	HOPE OUTREACH, INC	PO0178195	B-22 (491) FACILITY IMPROVEMENT	\$37,422.83
			CDBG TOTAL	\$41,478.67

COMBINED BREAKDOWN OF TOTALS

EMA	\$372,872.28
EEDA	\$14,397.29
EPTA	\$6,151.78
REMAINING FUNDS	\$8,122,806.24
TOTAL CLAIMS	\$8,516,227.59

PURCHASING CARD CLAIMS LIST

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6.6.11.

FUND 10 DEPT 000 - N.A.

FLAMING AUTOMOTIVE	PO0180350	WAREHOUSE STOCK	83.88
KINNUNEN SALES	PO0180350	WAREHOUSE STOCK	58.19

N.A. TOTAL	142.07
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FUND 10 DEPT 100 - ADMINISTRATIVE SERVICES

ALLIED ELECTRONICS INC	PO0180414	DOOR SWITCHES	71.84
AMZN MKTP US*HG33701B1	PO0180414	BATTERY CHARGERS/PHONE CASE	404.59
AT&T PAYMENT	PO0180350	IPAD DATA PLAN 3/23	165.59
FLAMING AUTO SUPPLY	PO0180414	BATTERIES	509.84
JIMMY JOHNS - 2187	PO0180350	SPECIAL MEETING KAW UPDATE	145.25
JUMBO FOODS	PO0180414	CAKE/EMPLOYEE APPRECIATION	26.28
WAL-MART #4390	PO0180350	SPECIAL MEETING KAW UPDATE	17.94
ZOOM.US 888-799-9666	PO0180414	ZOOM YEARLY SUBSCRIPTION	99.59

ADMINISTRATIVE SERVICES TOTAL	1,440.92
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FUND 10 DEPT 110 - HUMAN RESOURCES

AMZN MKTP US*H571K5652	PO0180350	SCANNER/BATTERY	571.90
WW STARR LUMBER ENID	PO0180414	DOWELS/DOOR HINGES	28.22

HUMAN RESOURCES TOTAL	600.12
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FUND 10 DEPT 140 - SAFETY

ATT* BILL PAYMENT	PO0180414	IPAD DATA PLAN 3/23	33.24
FLAMING AUTO SUPPLY	PO0180414	V663 FILTERS	17.77

SAFETY TOTAL	51.01
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FUND 10 DEPT 150 - COMMUNICATIONS

AT&T PAYMENT	PO0180350	IPAD DATA PLAN 3/23	19.24
B&H PHOTO 800-606-6969	PO0180350	STUDIO SOFTBOX/FLASH/BATTERIES	153.22
B&H PHOTO 800-606-6969	PO0180414	SPEEDLITE BRACKETS	32.61
JIMMY JOHNS - 2187	PO0180350	MEAL/COMMISSION MEETING/D TATE	16.26

COMMUNICATIONS TOTAL	221.33
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FUND 10 DEPT 200 - GENERAL GOVERNMENT

JUMBO FOODS	PO0180350	COUNCIL MEETING	310.03
LOUIE S GRILL AND BAR	PO0180350	MEAL/MTG MAYOR ELECT-DAVID MASON	45.00
MCALISTERS 1435 MM	PO0180350	MEAL (15)/KAW LAKE MEETING	224.48
SOUTHWES 5262428173223	PO0180350	FLIGHT/DC TRIP/D NORWOOD	10.00
VENMO	PO0180350	MEAL (2)/DINNER PILOT CLASS	76.00

GENERAL GOVERNMENT TOTAL	665.51
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FUND 10 DEPT 210 - ACCOUNTING

AMZN MKTP US*HG4MO8731	PO0180414	BATTERY BACKUP UPS	211.00
APT US&C	PO0180414	REGISTRATION/APT US&C CONF/E CRAWFORD	499.00
AT&T PAYMENT	PO0180350	IPAD DATA PLAN 3/23	19.24

ACCOUNTING TOTAL	729.24
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FUND 10 DEPT 250 - INFORMATION TECHNOLOGY

AMZN MKTP US*HG1O35AW0	PO0180350	NETWORKING SUPPLIES/INK CARTRIDGE	610.44
AMZN MKTP US*HG9MG1KM1	PO0180414	PRINTER/TRAY/STAND	1,304.74
AT&T PAYMENT	PO0180350	IT HOTSPOT	23.24
LIVEPERSON, INC	PO0180350	ONLINE CHAT/COE WEBSITE 03/23	159.00

INFORMATION TECHNOLOGY TOTAL	2,097.42
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FUND 10 DEPT 350 - CODE ADMINISTRATION

AMZN MKTP US*HG3QW5S60	PO0180414	PAPER TRIMMER/FLASH DRIVES	106.52
ATT* BILL PAYMENT	PO0180414	IPAD DATA PLAN 2/23	235.65
TOMMYS EXPRESS	PO0180414	CAR WASH	11.00

CODE ADMINISTRATION TOTAL	353.17
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FUND 10 DEPT 400 - ENGINEERING

AMERICAN WATER WORKS	PO0180350	AWWA ANNUAL FEE/M KATTA	255.00
AMAZON.COM*H55Y39YN0	PO0180350	WHITEBOARDS	83.59
AMZN MKTP US*HC7UX5Z91	PO0180414	WHITEBOARDS (3)	134.46
AT&T PAYMENT	PO0180350	IPAD DATA PLAN 3/23	101.13
BD OF RFPE & LAND	PO0180350	OK STATE BOARD ENGINEER LICENSE (3)	308.00
SQ *OKLAHOMA FLOODPLAIN	PO0180350	OFMA DUES/J NICHOLSON	75.00
STEVENS FORD	PO0180350	V701 TAILLIGHT LENS	136.86
TOMMYS EXPRESS	PO0180350	CAR WASH	14.00

ENGINEERING TOTAL	1,108.04
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FUND 10 DEPT 700 - PUBLIC WORKS MGMT

4IMPRINT, INC	PO0180350	LOGO KEYCHAINS/PENS	875.47
4TE*ADVANCED WATER	PO0180350	FILTER CHANGE	96.70
AMZN MKTP US*H53XK3GA2	PO0180350	IPAD CASES(3)/POWER STRIP/CHARGERS (3)	222.51
AMZN MKTP US*HC4BG2610	PO0180414	V109 TRAFFIC ADVISOR BOARD	217.17
AMZN MKTP US*HC7WN6860	PO0180414	LED SIGN LIGHTS/EXT CORD	232.96
ATT* BILL PAYMENT	PO0180414	IPAD DATA PLAN 3/23	286.39
BTS*UNIFIRST CORPORATION	PO0180350	UNIFORM RENTALS (24)	326.10
ENID ACE HARDWARE	PO0180414	DUCT TAPE	15.98
FLAMING AUTO SUPPLY	PO0180350	V639 BATTERY	193.83
HUGHES LUMBER COMPANY	PO0180414	TAPE MEASURE	25.43
IN *FOUR J'S TIRE SERVICE	PO0180350	V104 TIRES (4)	717.28
INDUSTRIAL MATERIALS	PO0180350	KEYS (25)	68.75
KINNUNEN SALES	PO0180350	HARD HAT	17.99
KINNUNEN SALES	PO0180414	HAMMER DRILL KIT/SAWBLADES/PADDLE BITS	1,699.62
LOWES #00205*	PO0180350	WOOD GLUE	21.78
LOWES #00205*	PO0180414	CLAMP/HINGE JIG/SCREWS	59.94
MCALISTER'S DELI 727	PO0180414	MEAL (6)/DEPT MEETING	79.69
SQ *KATY'S PANTRY	PO0180350	MEAL (4)/DEPT MEETING	65.88
SSP*CULLIGAN OF ENID	PO0180350	RO RENTAL	100.00
WW STARR LUMBER ENID	PO0180414	PLYWOOD/SCREWS	147.22

PUBLIC WORKS MGMT TOTAL	5,470.69
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FUND 10 DEPT 710 - FLEET MGMT

AMZN MKTP US*HG9ZE2A90	PO0180350	POWER SOURCE	230.17
AMZN MKTP US*HC0XF7L21	PO0180414	ALUMINUM PLATFORM/PHONE CORDS	194.95
BTS*UNIFIRST CORPORATION	PO0180414	SHOP TOWEL SERVICE	156.77
BTS*UNIFIRST CORPORATION	PO0180414	UNIFORM RENTALS (33)	282.66
ENID WINNELSON CO	PO0180350	EMERGENCY DRENCH SHOWER	381.69
FASTENAL COMPANY 01OKE	PO0180350	BIN STOCK	159.16
FLAMING AUTOMOTIVE	PO0180350	AIR HAMMER KIT	113.47
FLAMING AUTOMOTIVE	PO0180414	EMERY CLOTH/BLADES	31.05
INDUSTRIAL MATERIALS	PO0180414	LOCKSET	194.40
KENNY'S TOOLBOX SNAP ON	PO0180414	ROLL PIN PUNCHES	109.50
LOCKE SUPPLY WE ENID	PO0180414	LED LIGHT FIXTURE	125.90
TOMMYS EXPRESS	PO0180414	CAR WASH	30.00
WM SUPERCENTER #4390	PO0180350	COFFEE/CREAMER	65.07
WW STARR LUMBER ENID	PO0180414	HARDWOOD	20.45

FLEET MGMT TOTAL	2,095.24
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FUND 10 DEPT 730 - PARKS & RECREATION

10-S TENNIS SUPPLY	PO0180414	TENNIS WINDSCREEN	985.94
AMZN MKTP US*H57O572Z0	PO0180350	BASEBALL TURF/FLUSH VALVE	862.16
AMZN MKTP US*HD4QJ59S2	PO0180350	SUPPLIES/EGG-A-PALOOZA	166.83
AMAZON.COM*HG1000X82	PO0180414	SUPPLIES/EGG-A-PALOOZA	330.49
AMZN MKTP US*HG2WR2KY0	PO0180414	FLUSH KITS (10)/WATER FILTERS	250.89
CARTER PAINT COMPANY	PO0180414	PAINT	417.70
CHRISTMAS DONE BRIGHT	PO0180414	LIGHT DISPLAYS/CHRISTMAS IN THE PARK	674.52
CINTAS CORP	PO0180414	FIRST AID SERVICE	67.94
ELLIOTT ELECTRIC SUPPLY	PO0180414	BULB	29.55
ENID WINNELSON CO	PO0180350	PLUMBING PARTS/BULB	538.51
ENID WINNELSON CO	PO0180414	PIPE/FITTINGS	418.39
F.W. ZALOUDEK CO.	PO0180350	V539/539/544/545/546/547 MOWER BLADES	486.54
FLAMING AUTO SUPPLY	PO0180350	V531 FILTER	6.57
FLAMING AUTO SUPPLY	PO0180350	V599 ENGINE OIL	97.69
FLAMING AUTOMOTIVE	PO0180350	V347 AIR PRE CLEANER	69.99
LOCKE SUPPLY WE ENID	PO0180350	LED BULBS (36)/FITTINGS	532.82
LOCKE SUPPLY WE ENID	PO0180414	PHOTO CELLS	84.78
LOWES #00205*	PO0180350	SHOP VAC/STRING LINE/POSTS/SHOVEL	211.42
LOWES #00205*	PO0180414	WATER NOZZLES/MARKING PAINT/BULBS	286.00
O'REILLY AUTO PARTS 17	PO0180350	V593 HOSE MENDER	1.97
PSI SERVICES LLC USD	PO0180350	PESTICIDE LICENSE TEST (8)	760.00
SHERWIN WILLIAMS 70718	PO0180350	PUMP PROTECTOR	10.19
TOMMYS EXPRESS	PO0180350	CAR WASH	14.00
TOMMYS EXPRESS	PO0180414	CAR WASH	7.00
WAKO LLC	PO0180414	NOZZLES/FILTERS/TIPS	106.68

PARKS & RECREATION TOTAL**7,418.57****FUND 10 DEPT 740 - STREET**

AMZN MKTP US*H538Z6A22	PO0180350	SUGAR	33.26
AMZN MKTP US*HG6ZK9951	PO0180414	JOB FAIR PROPS	171.82
AMZN MKTP US*HG9MX5PX2	PO0180414	COFFEE CREAMER	53.34
ATWOOD 01 ENID	PO0180350	PROPANE	98.55
FASTENAL COMPANY 01OKE	PO0180414	SS ANCHORS/HARDWARE	281.98
FLAMING AUTO SUPPLY	PO0180350	V114 BATTERY	127.24
FLAMING AUTO SUPPLY	PO0180350	V534 BREAK AWAY KIT	13.04
FLAMING AUTO SUPPLY	PO0180350	V541 AIR FILTER	14.46
FLAMING AUTO SUPPLY	PO0180414	V101 FILTERS	63.30
FLAMING AUTO SUPPLY	PO0180414	V181 AIR FILTERS	65.86
FLAMING AUTOMOTIVE	PO0180414	V578 SPRAY PAINT	11.69
IN *FOUR J'S TIRE SERVICE	PO0180350	V161 TIRE	800.00
IN *FOUR J'S TIRE SERVICE	PO0180350	V162 TIRE	800.00
IN *FOUR J'S TIRE SERVICE	PO0180350	V172 TIRE REPAIR	270.00
IN *FOUR J'S TIRE SERVICE	PO0180350	V240 TIRE	210.00
IN *FOUR J'S TIRE SERVICE	PO0180350	V7564 TIRE	124.22
LOCKE SUPPLY WE ENID	PO0180350	PVC ELBOWS	21.71
STUART C IRBY	PO0180350	PVC COUPLERS	12.16
YELLOW HOUSE MACHINERY	PO0180350	V194 AIR FILTERS	181.53

STREET TOTAL**3,354.16****FUND 10 DEPT 750 - TECHNICAL SERVICES**

029 BRAUMS STORE	PO0180414	MEAL (8)/DEPT MEETING	32.38
AMAZON.COM*HG1HU8TR1	PO0180414	KEY BOX	176.31
AMZN MKTP US*HG3HP8VX0	PO0180350	CHAIN LATCHES	21.96
AT&T PAYMENT	PO0180414	TABLET DATA PLAN 3/23	708.59
INDUSTRIAL MATERIALS	PO0180350	STAMP	53.92
JUMBO FOODS	PO0180350	MEAL (16)/DEPT MEETING	151.75
JUMBO FOODS	PO0180414	MEAL (8)/DEPT MEETING	127.90
KINNUNEN SALES	PO0180350	HARD HAT/WINTER LINER/WIRE WHEEL	80.37

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KINNUNEN SALES	PO0180414	MARKING PAINT	63.48
LOCKE SUPPLY - ENID	PO0180350	WATER CONNECTION FITTINGS	139.95
LOCKE SUPPLY - ENID	PO0180414	WATER FITTINGS	61.29
LOWES #00205*	PO0180350	TAP/DYE/WALL ANCHOR	137.24
LOWES #00205*	PO0180414	SAND CLOTH	14.28
STUART C IRBY	PO0180350	POCKET SCREWDRIVER/TAPE/WIRE NUTS	113.24
THE UPS STORE 5063	PO0180350	SHIPPING FEES	94.34
VULCAN, INC.	PO0180350	SIGN BLANKS	221.17

TECHNICAL SERVICES TOTAL 2,198.17

FUND 10 DEPT 900 - LIBRARY

036 TORCHYS NORMAN	PO0180350	MEAL/OLA CONF/M CONRADY	21.73
AMZN MKTP US*H535A6BK2	PO0180350	BOOKS (2)	40.66
AMZN MKTP US*H54GG1D81	PO0180350	TONER CARTRIDGE/COFFEE	102.91
AMZN MKTP US*H51Q957S0	PO0180350	ADULT PROGRAM SUPPLIES	93.71
AMZN MKTP US*H57781930	PO0180350	TEEN PROGRAM SUPPLIES	25.99
AMZN MKTP US*HD2JN5WD2	PO0180350	CHILDREN PROGRAM SUPPLIES	30.01
AMZN MKTP US*HG6M87N41	PO0180414	ADULT PROGRAM SUPPLIES	35.98
AMAZON.COM*HC38H3GX0	PO0180414	BOOKS (95)	1,234.56
AMZN MKTP US*HG5JQ15P1	PO0180414	RUBBING ALCOHOL/POSTAGE TAPE/BATTERIES	210.80
BAD DADDY'S BURGER BAR	PO0180414	MEAL/OLA CONF/M CONRADY	24.00
BTS*TKELEVATORCORP	PO0180350	ELEVATOR SERVICE	353.75
DOMINO'S 6465	PO0180414	MEAL/BOARD MEETING	113.93
EMBASSY SUITES NORMAN	PO0180414	LODGING/OLA CONF (2)	484.59
HOBBY-LOBBY #0008	PO0180350	CHILDREN PROGRAM SUPPLIES	13.95
INGRAM LIBRARY SERVICE	PO0180350	BOOKS (2)	31.63
J&P SUPPLY	PO0180414	CLEANER/TISSUE/LINERS	224.61
JUMBO FOODS	PO0180414	ADULT PROGRAM SUPPLIES	49.98
MERRIFIELD OFFICE	PO0180414	CHILDREN PROGRAM SUPPLIES	89.09
MERRIFIELD OFFICE	PO0180414	COPY PAPER	293.94
MIDWEST TAPE- LLC	PO0180350	DVD (4)	165.74
OVERDRIVE DIST	PO0180414	EBOOKS (5)	214.48
PDQ PRINTING	PO0180414	BUSINESS CARDS/M CONRADY	45.00
PIONEER TELEPHONE COMP	PO0180350	MONTHLY SERVICE 3/23	304.92
PRIME VIDEO *HD6N69WL1	PO0180350	TEEN PROGRAM SUPPLIES	3.99
THE GREAT COURSES	PO0180414	GROUP VIEWING SITE LICENSE	300.00
THE LIBRARY BAR & GRIL	PO0180350	MEAL/OLA CONF/M CONRADY	26.70
TST* THE SURF BAR NORM	PO0180350	MEAL/OLA CONF/M CONRADY	10.91
UNITED SUPERMARKET	PO0180414	BOTTLED WATER	13.86
VISTAPRINT	PO0180350	ENID AUTHORFEST BANNER	87.99
WAL-MART #0499	PO0180414	TEEN PROGRAM SUPPLIES	125.59
WM SUPERCENTER #4390	PO0180350	ADULT PROGRAM SUPPLIES	20.97

LIBRARY TOTAL 4,795.97

FUND 12 DEPT 125 - SPECIAL PROJECT

AMZN MKTP US*HC1TO48R0	PO0180414	POWER INVERT/LAPTOP BAG	172.12
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SPECIAL PROJECT TOTAL 172.12

FUND 14 DEPT 145 - HEALTH FUND

WAL-MART #4390	PO0180414	PIES/PI DAY	5.18
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HEALTH FUND TOTAL 5.18

FUND 20 DEPT 205 - AIRPORT

AMAZON.COM*H52WR9MD2	PO0180350	Z FOLD TOWELS	60.99
AMAZON.COM*HG7DY78T2	PO0180414	BATTERIES	13.48

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FLAMING AUTO SUPPLY	PO0180350	V814 OIL FILTER	15.37
O'REILLY AUTO PARTS 18	PO0180414	TRACTOR TRANSMISSION FLUID	65.45
WALMART.COM 8009666546	PO0180414	TRASH CAN/BAGS/FAN/CLEANER/BATTERIES	108.32

AIRPORT TOTAL	263.61
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FUND 22 DEPT 225 - GOLF

JUMBO FOODS	PO0180414	COFFEE/VINEGAR/SWEETENER	39.96
LOWES #00205*	PO0180414	MULCH/ADHESIVE/SPRAY NOZZLE	425.70
THE TORO COMPANY	PO0180350	TORO NSN MONTHLY	162.00
VIVINT INC/US	PO0180414	SECURITY SYSTEM MONTHLY	90.46

GOLF TOTAL	718.12
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FUND 31 DEPT 230 - UTILITY SERVICES

AMZN MKTP US*HG7VH5M50	PO0180350	POWER SOURCE/MONITOR STAND	254.22
DMI* DELL K-12/GOVT	PO0180350	SOUND BAR	33.21
DMI* DELL K-12/GOVT	PO0180414	MONITOR	195.85
FLAMING AUTO SUPPLY	PO0180414	V374 DOOR HANDLE	21.04
IN *FOUR J'S TIRE SERVICE	PO0180350	V374 TIRE	115.59

UTILITY SERVICES TOTAL	619.91
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FUND 31 DEPT 760 - SOLID WASTE

029 BRAUMS STORE	PO0180414	MEAL (12)/DEPT MEETING	32.45
AMZN MKTP US*H52H87FZ2	PO0180350	OIL TRANSFER PUMP/HOSES/GLOVES	248.56
AMZN MKTP US*HC6Z89430	PO0180414	GLOVES/CHAIR MAT/CREAMER/TAPE	487.85
AMAZON.COM*HG87L1RM0	PO0180414	V227 HITCH PINS	17.64
AMAZON.COM*HC2492P30	PO0180414	V686 OCTANE BOOSTER	19.98
AT&T PAYMENT	PO0180350	IPAD DATA PLAN 3/23	406.83
DMI* DELL K-12/GOVT	PO0180414	MEMORY UPGRADE	226.18
FLAMING AUTO SUPPLY	PO0180350	MASTER A/C KIT/FITTINGS	323.93
FLAMING AUTO SUPPLY	PO0180350	V276 BATTERY	127.24
FLAMING AUTO SUPPLY	PO0180414	V210 FILTERS	94.23
FLAMING AUTO SUPPLY	PO0180414	V212 FILTERS	94.23
FLAMING AUTO SUPPLY	PO0180414	V238 FILTERS	32.15
FLAMING AUTO SUPPLY	PO0180414	V256 FILTERS	57.45
FLAMING AUTOMOTIVE	PO0180414	V268 FUEL HOSE	31.06
FLAMING AUTOMOTIVE	PO0180414	V283 ZIP TIES	37.12
FLAMING AUTOMOTIVE	PO0180414	V309 HOSE FITTINGS	6.69
HARBOR FREIGHT TOOLS30	PO0180350	CUTTING WHEELS/HOSE CLAMPS	34.96
IN *FOUR J'S TIRE SERVICE	PO0180350	V158 TIRE REPAIR	181.50
IN *FOUR J'S TIRE SERVICE	PO0180350	V232 TIRES (4)	840.00
IN *FOUR J'S TIRE SERVICE	PO0180350	V249 TIRE REPAIR	128.50
IN *FOUR J'S TIRE SERVICE	PO0180350	V259 TIRE REPAIR	355.00
IN *FOUR J'S TIRE SERVICE	PO0180350	V277 TIRES (4)	736.76
IN *FOUR J'S TIRE SERVICE	PO0180350	V358 TIRE REPAIR	125.00
IN *FOUR J'S TIRE SERVICE	PO0180350	V634 TIRE	381.00
KINNUNEN SALES	PO0180350	SAFETY VESTS	71.88
SCREEN USA INC	PO0180350	V252 GRINDING TIPS/BOLTS	945.00
SSP*CULLIGAN OF ENID	PO0180350	WATER COOLER RENTAL 2/23	51.00
UNITED SUPERMARKET 3	PO0180350	PROPANE BOTTLE REFILL	16.46

SOLID WASTE TOTAL	6,110.65
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FUND 31 DEPT 785 - PUBLIC UTILITIES MGMT

4TE*ADVANCED WATER	PO0180350	FILTER CHANGE	96.70
AMZN MKTP US*HG3OG6T81	PO0180414	NITRILE GLOVES	101.98
ATT* BILL PAYMENT	PO0180414	IPAD DATA PLAN 3/23	75.20
JAMIE S BARNSTORMERS	PO0180414	MEAL (11)/QUARTERLY MEETING	142.77
OKSWANA	PO0180414	SWANA CONF/A RODGERS	180.00

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QUANTEM LABORATORIES	PO0180350	LAB ANALYSIS	105.00
QUANTEM LABORATORIES	PO0180414	LAB ANALYSIS	108.00
SSP*CULLIGAN OF ENID	PO0180350	RO RENTAL	100.00
THE UPS STORE 5063	PO0180350	SHIPPING FEES	11.98
UPS (800) 811-1648	PO0180414	SHIPPING FEES	33.19

PUBLIC UTILITIES MGMT TOTAL 954.82

FUND 31 DEPT 790 - WATER PRODUCTION

AMZN MKTP US*HC9MD2ZT1	PO0180414	LINE INSPECTION CAMERA	489.92
ATWOOD 01 ENID	PO0180414	SCREWDRIVER SET/FITTINGS/KNOB	107.50
CHISHOLM BROADBAND	PO0180414	SCADA INTERNET	229.97
FLAMING AUTO SUPPLY	PO0180350	V318 OIL FILTER	4.44
FLAMING AUTO SUPPLY	PO0180414	V301 BATTERY	137.31
IN *FOUR J'S TIRE SERVICE	PO0180350	V321 ALIGNMENT	75.00
KINNUNEN SALES	PO0180350	SAFTY GLASSES	92.28
LOWES #00205*	PO0180350	WALL PANEL/END CAPS/DIVIDER	726.18
USPS PO 3928270415	PO0180350	SHIPPING FEES	9.55

WATER PRODUCTION TOTAL 1,872.15

FUND 31 DEPT 795 - UTILITY MAINTENANCE

AT&T PAYMENT	PO0180350	IPAD DATA PLAN 3/23	353.31
CHIPOTLE 1161	PO0180350	MEAL (3)/WASTE WTR TRAINING	46.60
ENID WINNELSON CO	PO0180350	METER VAULT REPAIR	121.34
FLAMING AUTO SUPPLY	PO0180414	V336 FILTERS	17.77
FLAMING AUTOMOTIVE	PO0180350	V359 SPRAY PAINT	35.07
FLAMING AUTOMOTIVE	PO0180350	V447 KILL SWITCH	62.45
HOLT TRUCK ENID	PO0180350	V120 BRAKE SHOES/FUEL LINE	293.97
JUMBO FOODS	PO0180414	CAKE/EMPLOYEE APPRECIATION	24.49
M&M SUPPLY CO.	PO0180350	METER VAULT REPAIR	185.57
NORTHCUTT CHEVROLET	PO0180350	V1018 DOOR HANDLE	44.82
RAISING CANE'S #339	PO0180350	MEAL (3)/WASTE WTR TRAINING	30.17
SONIC DRIVE IN #2850	PO0180350	MEAL (3)/WASTE WTR TRAINING	9.47
SQ *DAYLIGHT DONUTS #2	PO0180350	MEAL (13)/DEPT MEETING	59.98
TRUCK PRO	PO0180350	V363 LIGHT	13.84
WARREN CAT-PARTS STORE	PO0180350	V353 FILTER	268.75
WINGSTOP 2133	PO0180350	MEAL (3)/WASTE WTR TRAINING	50.97

UTILITY MAINTENANCE TOTAL 1,618.57

FUND 31 DEPT 799 - WASTEWATER PLANT MGMT

BB MACHINE & SUPPLY	PO0180350	V363 COUPLER	225.96
FLAMING AUTO SUPPLY	PO0180414	V363 REFLECTIVE TAPE/HOSES/CLAMPS/BELT	270.32
IN *ACCURATE ENVIRONMENTAL	PO0180350	LAB TESTING	310.00
SQ *FARMERS ELECTRIC	PO0180350	V363 COOLANT HOSES	232.60
SSP*CULLIGAN OF ENID	PO0180350	WATER COOLER RENTAL 2/23	91.00
YELLOW HOUSE MACHINERY	PO0180350	V363 IDLER PULLEY	340.36

WASTEWATER PLANT MGMT TOTAL 1,470.24

FUND 50 DEPT 505 - 911

AMZN MKTP US*H51RF37W2	PO0180350	VINYL/911 SHIRTS	47.67
MICHAELS #9490	PO0180350	LOGO SHIRTS (12)	87.78

911 TOTAL 135.45

FUND 51 DEPT 515 - POLICE

FLAMING AUTO SUPPLY	PO0180350	V412 IDLER PULLEYS	78.01
AMZN MKTP US*HD7OK8W72	PO0180350	REPLACEMENT BACKUP BATTERY	232.16
AMZN MKTP US*HG0412QL2	PO0180414	SERVER RACK	244.97

PURCHASING CARD CLAIMS LIST

4-4-23

CATTLEMANS STEAKHOUSE	PO0180350	MEAL (2)/ACTIVE SHOOTER DEBRIEF	44.85
DOMINO'S 9662	PO0180414	MEAL/CRITICAL INCIDENT	84.37
FLAMING AUTO SUPPLY	PO0180350	V412 WARRANTY/CORE CREDIT	(286.11)
FLAMING AUTO SUPPLY	PO0180350	V2165 FILTERS	17.77
FLAMING AUTO SUPPLY	PO0180350	V412 PULLEY	32.69
FLAMING AUTOMOTIVE	PO0180350	V2087 OXYGEN SENSORS	775.59
FLAMING AUTO SUPPLY	PO0180414	V2012 OIL FILTER	4.44
FLAMING AUTO SUPPLY	PO0180414	V2060 OIL FILTER	4.44
FLAMING AUTO SUPPLY	PO0180414	V2081 FILTERS	14.44
FLAMING AUTOMOTIVE	PO0180414	V2089 BATTERY	145.24
IN *FOUR J'S TIRE SERVICE	PO0180350	V2028 TIRES (4)	569.76
IN *FOUR J'S TIRE SERVICE	PO0180350	V2032 TIRE	142.44
IN *FOUR J'S TIRE SERVICE	PO0180350	V2100 TIRES (4)	623.24
J.P. COOKE	PO0180350	ANIMAL CONTROL LICENSES (2000)	495.95
LOWES #00205*	PO0180350	CLEANER	26.94
LOWES #00205*	PO0180414	CLEANER	23.24
OACP	PO0180414	OACP CONF/B SKAGGS	500.00
O'REILLY AUTO PARTS 18	PO0180350	ELECTRICAL CONNECTORS	56.96
USPS PO 3988330575	PO0180350	SHIPPING FEES	49.20
WM SUPERCENTER #4390	PO0180414	CLEANER	72.56

POLICE TOTAL**3,953.15****FUND 60 DEPT 605 - EECCH**

AT&T PAYMENT	PO0180350	IPAD DATA PLAN 3/23	47.48
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EECCH TOTAL**47.48****FUND 65 DEPT 655 - FIRE**

030 BRAUMS STORE	PO0180350	4R KIDS BREAKFAST	6.96
ADOBE *800-833-6687	PO0180414	CREATIVE CLOUD APPS	54.99
AED SUPERSTORE	PO0180350	DISPOSABLE RESUSCITATOR (2)	107.50
AMZN MKTP US*H58BS5HP2	PO0180350	CHEST SEALS/CLOTTING GAUZE/ABDOMINAL PADS	670.72
AMZN MKTP US*H57OU0WM2	PO0180414	THERMAL BLANKET/GLOVES	111.48
ATWOOD 01 ENID	PO0180414	OIL	28.76
CALLMULTIPLIER.COM	PO0180414	TEXT/VOICE MESSAGE DELIVERY SERVICE	23.99
CHINOOK MEDICAL GEAR	PO0180350	SWAT MEDIC BACKPACKS (2)	331.05
DIABETIC WAREHOUSE	PO0180414	DIABETIC TEST STIPS	48.99
EBAY O*13-09787-41331	PO0180350	V1029 CHAINSAW BLADES	131.19
EBAY O*13-09799-31843	PO0180350	V1039 DOOR LIFT STRUTS	205.40
EBAY O*17-09822-98565	PO0180414	V1038 PRESSURE TRANSDUCER	187.97
EBAY O*27-09788-89165	PO0180350	CAB LOCK SEALS	15.65
EVANS PHARMACY	PO0180350	PULSE OXIMETER (2)/BLOOD PRESSURE CUFFS (2)	189.94
FELD FIRE	PO0180414	HELMET	50.00
FLAMING AUTO SUPPLY	PO0180350	V1046 OIL FILTER	6.12
FOUR JS TIRE SERVICE	PO0180414	V1043 TIRE MOUNT/BALANCE	60.00
HOLT TRUCK ENID	PO0180350	V1026 FILTER	18.55
HOLT TRUCK ENID	PO0180350	V1040 REPAIR DIAGNOSTICS	3,929.76
IMAGEFIRST HEALTHCARE	PO0180350	KITCHEN/SHOP TOWELS	52.50
IN *RAPID DETECT, INC.	PO0180414	DRUG TEST KITS	249.74
JACKS OUTDOOR POWER	PO0180414	AIR FILTERS/EDGER BLADE	69.43
KINNUNEN SALES AND RENTAL	PO0180350	WASHERS	14.79
LOWES #00205*	PO0180350	TRASH CAN (2)	81.96
LOWES #00205*	PO0180414	LAWN IRRIGATION/SPRINKLERS	43.48
LYDIA S ALTERATIONS	PO0180350	UNIFORM ALTERATIONS (5)	110.00
NORTHCUTT CHEVROLET	PO0180350	V1046 FILTER	28.19
OK FIRE CHIEFS ASSOC	PO0180350	OFCA MEMBERSHIP (3)	108.00
O'REILLY AUTO PARTS 18	PO0180350	V1000 SENSOR/SPARK PLUG	34.46
O'REILLY AUTO PARTS 18	PO0180350	V1008 FILTERS	105.75
O'REILLY AUTO PARTS 18	PO0180350	V1012 TRANSMISSION SWITCH	62.29
O'REILLY AUTO PARTS 18	PO0180350	V1040 HEADLIGHTS	17.07
O'REILLY AUTO PARTS 18	PO0180350	V1046 BATTERY	135.62

PURCHASING CARD CLAIMS LIST

4-4-23

6.6.11.

O'REILLY AUTO PARTS 18	PO0180414	SPARK PLUGS (2)/OIL FILTER	18.09
O'REILLY AUTO PARTS 18	PO0180414	V1000 IGNITION COIL/WIRE SET	130.74
P AND K EQUIPMENT ENID	PO0180414	LAWN TRACTOR	3,478.20
POLLARDWATER.COM #3326	PO0180350	HYDRANT FLOWING GAUGES	315.06
RK BLACK INC	PO0180414	COPIER MAINTENANCE	127.39
SP FIREFIGHTERDECALS	PO0180414	HELMET DECALS (12)	70.24
STAPLES 00106633	PO0180414	FLASH DRIVES/KEY TAGS	55.26
THE UPS STORE 5063	PO0180350	SHIPPING FEES	25.70
WAL-MART #0499	PO0180350	4R KIDS BREAKFAST	64.64
WAL-MART #4390	PO0180350	WATER/DETERGENT	24.65
WPSG, INC.	PO0180414	EXTRICATION GLOVES (10)	504.09

FIRE TOTAL 12,106.36

FUND 99 DEPT 995 - EPTA

AMZN MKTP US*HG3I52G92	PO0180414	SCREEN PROTECTOR	22.98
FAXBETTER 855-329-2388	PO0180350	FAXBETTER	9.95
FLAMING AUTO SUPPLY	PO0180350	V8528 BRAKE ROTORS	375.70
FLAMING AUTO SUPPLY	PO0180414	V8586 FILTERS	17.77
FLAMING AUTOMOTIVE	PO0180350	V8585 DOME LIGHT	69.98
SQ *BS QUALITY DOOR	PO0180414	GARAGE DOOR	128.00
STAPLES 00106633	PO0180414	HOLE PUNCH/MONEY BAGS	143.32

EPTA TOTAL 767.70

JP MORGANCHASE CLAIMS LIST TOTAL \$ 63,557.14



AGENDA ITEM REPORT

Meeting Date: April 04, 2023

Staff Contact: Demetria Dixon, EPTA Manager

Department: Enid Public Transportation Authority

Subject: Conduct a public hearing and consider approval of a resolution authorizing the filing of a grant application, and upon approval of said application, approve the execution of an agreement with the Oklahoma Department of Transportation (ODOT), Transit Programs Division, for the Section 5311 - Formula Grants for Rural Areas Program Federal Fiscal Year 2023, and authorize the Chairman to execute necessary documents.

Background:

Approval of this resolution will authorize the filing of a grant application with the Oklahoma Department of Transportation (ODOT) to seek funding assistance for the purpose of operating a rural public transit system in the city of Enid. If approved, it also provides for the execution of the agreement with ODOT. The funds are used for the Enid Public Transportation Authority's operating budget.

This item first requires a hearing to be conducted, to allow for public input and participation in the grant application.

Attachments:

[A EPTA RESOLUTION AUTHORIZING THE FILING OF AN APPLICATION WITH THE OKLAHOMA DEPARTMENT OF TRANSPORTATION Annual Request for Certification \(Working\)](#)

A RESOLUTION OF THE ENID PUBLIC TRANSPORTATION AUTHORITY, A PUBLIC TRUST AUTHORIZING THE FILING OF AN APPLICATION WITH THE OKLAHOMA DEPARTMENT OF TRANSPORTATION, TRANSIT PROGRAMS DIVISION, FOR A GRANT UNDER 49 U.S.C. SECTION 5311, NONURBANIZED AREA FORMULA PROGRAM.

RESOLUTION

WHEREAS, pursuant to Chapter 53 of Title 49 U.S.C., the Secretary of Transportation is authorized to make grants for mass transportation projects;

WHEREAS, the Oklahoma Department of Transportation, (hereinafter referred to as the Department), is submitting a Section 5311 Nonurbanized Area Formula Grant application to the Federal Transit Administration, (hereinafter referred to as the FTA);

WHEREAS, the Enid Public Transportation Authority, wishes to receive financial assistance pursuant to the FTA Section 5311 Program funds that will be made available under this grant;

WHEREAS, the Enid Public Transportation Authority will be required to execute a contract to receive the financial assistance pursuant to the FTA Section 5311 Program grant; and,

WHEREAS, the contract will impose certain obligations upon the Enid Public Transportation Authority in accordance with the provisions under the Chapter 53 of Title 49 U.S.C., as amended.

NOW, THEREFORE, be it resolved by the Enid Public Transportation Authority by and through its Board of Trustees:

1. That Demetria Dixon, General Manager for the Enid Public Transportation Authority, and George C. Pankonin, the Chairman of the Enid Public Transportation Authority, are authorized to:
 - a. Submit a grant application to the Department seeking FTA Section 5311 Program financial assistance for the purpose of operating a rural public transit system in the City of Enid, Oklahoma;
 - b. Execute certifications and assurances or any other documents as may be required by the Department and/or FTA, for the purpose of receiving said grant;
 - c. Furnish such additional information as the Department or the FTA may require in connection with the application of the project;
 - d. Set forth and execute Disadvantaged Business Enterprise policies and procedures only in connection with this projects' procurement needs; and
 - e. Take any other action necessary for the submission of the application, the acceptance of the grant, and the execution of a contract with the Department

seeking financial assistance to aid in the financing of the above referenced projects.

This was approved and executed at the April 4, 2023 meeting of the Trustees of the Enid Public Transportation Authority.

Enid Public Transportation Authority

George C. Pankonin, Chairman

(SEAL)

ATTEST:

Summer Anderson, Trust Secretary

Approved as to Form and Legality:

Carol Lahman, Trust Attorney

FEDERAL FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS

(Signature pages alternate to providing Certifications and Assurances in TrAMS.)

Name of Applicant: Enid Public Transportation Authority

The Applicant agrees to comply with applicable provisions of Groups 01 – 21.

OR

The Applicant certifies to the applicable provisions of all categories:

Category

Certification

- | Category | Certification |
|---|---------------|
| 1. Certifications and Assurances Required of Every Applicant----- | |
| 2. Public Transportation Agency Safety Plans ----- | |
| 3. Tax Liability and Felony Convictions ----- | |
| 4. Lobbying ----- | |
| 5. Private Sector Protections ----- | |
| 6. Transit Asset Management Plan ----- | |
| 7. Rolling Stock Buy America Reviews and Bus Testing ----- | |
| 8. Urbanized Area Formula Grants Program----- | |
| 9. Formula Grants for Rural Areas ----- | |
| 10. Fixed Guideway Capital Investment Grants and the Expedited Project Delivery for Capital Investment Grants Pilot Program ----- | |
| 11. Grants for Buses and Bus Facilities and Low or No Emission Vehicle Deployment Grant Programs ----- | |
| 12. Enhanced Mobility of Seniors and Individuals with Disabilities Programs ----- | |
| 13. State of Good Repair Program. ----- | |
| 14. Infrastructure Finance Programs ----- | |
| 15. Alcohol and Controlled Substances Testing. ----- | |
| 16. Rail Safety Training and Oversight. ----- | |
| 17. Demand Responsive Service ----- | |
| 18. Interest and Financing Costs ----- | |
| 19. Cybersecurity Certification for Rail Rolling Stock and Operations ----- | |
| 20. Tribal Transit Programs ----- | |
| 21. Emergency Relief Program ----- | |

FTA FISCAL YEAR 2023 CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE

AFFIRMATION OF APPLICANT

Name of the Applicant:

Enid Public Transportation Authority

BY SIGNING BELOW, on behalf of the Applicant, I declare that it has duly authorized me to make these Certifications and Assurances and bind its compliance. Thus, it agrees to comply with all federal laws, regulations, and requirements, follow applicable federal guidance, and comply with the Certifications and Assurances as indicated on the foregoing page applicable to each application its Authorized Representative makes to the Federal Transit Administration (FTA) in the federal fiscal year, irrespective of whether the individual that acted on his or her Applicant's behalf continues to represent it.

The Certifications and Assurances the Applicant selects apply to each Award for which it now seeks, or may later seek federal assistance to be awarded by FTA during the federal fiscal year.

The Applicant affirms the truthfulness and accuracy of the Certifications and Assurances it has selected in the statements submitted with this document and any other submission made to FT A, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. § 3801 et seq., and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31, apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. § 1001 apply to any certification, assurance, or submission made in connection with a federal public transportation program authorized by 49 U.S.C. chapter 53 or any other statute

In signing this document, I declare under penalties of perjury that the foregoing Certifications and Assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature _____ Date: _____

Name **George Pankonin** _____ Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): **Enid Public Transportation Authority**

As the undersigned Attorney for the above-named Applicant, I hereby affirm to the Applicant that it has authority under state, local, or tribal government law, as applicable, to make and comply with the Certifications and Assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the Certifications and Assurances have been legally made and constitute legal and binding obligations on it.

I further affirm that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these Certifications and Assurances, or of the performance of its FTA assisted Award.

Signature _____ Date: _____

Name **Carol Lahman** _____ Attorney for Applicant

Each Applicant for federal assistance to be awarded by FTA must provide an Affirmation of Applicant's Attorney pertaining to the Applicant's legal capacity. The Applicant may enter its electronic signature in lieu of the Attorney's signature within TrAMS, provided the Applicant has on file and uploaded to TrAMS this hard-copy Affirmation, signed by the attorney and dated this federal fiscal year.

ASSURANCE OF AVAILABILITY TO THE PUBLIC

The Enid Public Transportation Authority assures that transportation services made available through Section 5311 Program Funds will be open to the public. The level of service will be based on the travel demands of the public as well as public comments and suggestions regarding the transportation service availability. A procedure for receiving public comments has been developed and will be maintained throughout the project's life.

The Enid Public Transportation Authority also assures that:

- all vehicles incorporated in the transit system's fleet will be clearly marked with block lettering, no smaller than 2" high, as "**OPEN TO THE PUBLIC**";
- any new vehicle incorporated into the transit system's fleet will be signed with the transit system's name and logo, using a permanent type of material, within 30 days of delivery;
- a copy of routes and schedules will be published quarterly, at a minimum, and will be made available for public reviewing and comments; and
- If significant changes occur in routes or schedules, a special publication of the change will be made. Routes and schedules will be posted in public places within the service area.

George Pankonin, Chairman

Name and Title of Authorized Official

Signature of Authorized Official

Date

ATTACHMENT A - LOBBYING
(31 U.S.C. § 1352; 49 C.F.R. part 20)

Contractors who apply or bid for an award of \$100,000 or more shall file the certification required by 49 C.F.R. part 20, "New Restrictions on Lobbying." Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose the name of any registrant under the Lobbying Disclosure Act of 1995 who has made lobbying contacts on its behalf with non-Federal funds with respect to that Federal contract, grant or award covered by 31 U.S.C. § 1352. Such disclosures are forwarded from tier to tier up to the recipient.

EXECUTE THE FOLLOWING

ATTACHMENT A - CERTIFICATION REGARDING LOBBYING**Certification for Contracts, Grants, Loans, and Cooperative Agreements
(To be submitted with each bid or offer exceeding \$100,000)**

The undersigned _____, certifies, to the best of his or her knowledge and belief, that:

A. No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

B. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

C. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure. Any person who fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.

The CONTRACTOR, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the CONTRACTOR understands and agrees that the provisions of 31 U.S.C. § 3802, *et seq.*, apply to this certification and disclosure, if any.

Signature(_____)

Date

Title(_____)

Certification of Equivalent Service

Enid Public Transportation Agency (name of agency) certifies that its demand responsive service offered to individuals with disabilities (as defined in 49 CFR 37.3), including individuals who use wheelchairs, is equivalent to the level and quality of service offered to individuals without disabilities. Such service, when viewed in its entirety, is provided in the most integrated setting feasible and is equivalent with respect to:

- 1) Response time;
- 2) Fares;
- 3) Geographic service area;
- 4) Hours and days of service;
- 5) Restrictions or priorities based on trip purpose;
- 6) Availability of information and reservation capability; and,
- 7) Constraints on capacity or service availability.

Public Demand Responsive Agencies: In accordance with 49 CFR 37.77, public funded entities operating demand responsive systems for the general public which receive financial assistance under section 18 of the Federal Transit Act must file this certification with the appropriate state program office before procuring any inaccessible vehicle. Public entities receiving FTA funds under any other section of the FTA Act must file the certification with the appropriate FTA regional office. **This certification is valid for no longer than one year from its date of filing.**

By signing this certification, the above-named agency is certifying that it has a mechanism in place to provide rides to individuals with disabilities. The ride must be provided in a manner equivalent to the service provided by the above-named agency to individuals without disabilities.

All Agencies: Attach a description of how you provide rides to individuals with disabilities.

(PRINTED name of authorized official)

(Signature)

(Title)

(Date)